

**Agenda for the Board of Lowell Light & Power
Regular Board Meeting on
April 9 @ 6:00 p.m. at the LL&P Energy Center (625 Chatham St.)**

- I. CALL TO ORDER AND ROLL CALL**
- II. APPROVAL OF AGENDA**
- III. APPROVAL OF MINUTES**
 - a. March 12, 2024 Regular Board Meeting
- IV. SAFETY MOMENT**
- V. PUBLIC COMMENT (for items not on the agenda)**
- VI. ACTION ITEM(S)**
 - a. Non-Union Overtime Policy Update
 - b. Rate 224 Energy Charge
 - c. Policy 6-8: Line Service Extension – LL&P Contribution Update
- VII. INFORMATIONAL ITEMS**
 - a. Performance Data
 - b. Monthly Outage Report
 - c. Income Statement
 - d. Capital Projects Report
 - e. Accident Update
 - f. Manager’s Report
 - g. Schedule of Meetings
 - h. Supplemental Information
 - i. Sales and Cash & Investments Performance Data Charts
 - ii. Benevolence Report
 - iii. Full Income Statement
 - iv. March Payables
- VIII. NEXT REGULAR LL&P BOARD MEETING: May 14, 2024**
- IX. BOARD COMMENT**
- X. ADJOURNMENT**

NOTE: Any person who wishes to speak on an item included on the printed meeting agenda may do so. Speakers will be recognized by the Chair, at which time they will be required to state their name and will be allowed five (5) minutes maximum to address the Board.

**Minutes for the
Board of Lowell Light & Power's
Regular Meeting – March 12, 2024
LL&P Energy Center (625 Chatham St)**

I. CALL TO ORDER AND ROLL CALL:

The meeting was called to order by Vice Chairperson Fonger at 6:01 p.m., and General Manager West called the roll.

Present: Craig Fonger, Tina Cadwallader, Daniel Crawford, & Andrew Schrauben (arrived at 6:13 p.m.)

Absent: Perry Beachum

Also Present: General Manager Charlie West, Generation Superintendent Casey Mier, and Financial Analyst Megan Mora

It was MOVED BY CRAWFORD, SUPPORTED BY CADWALLADER, to excuse Perry Beachum's absence.

Yea: 3 Nay: 0 Absent: 2 Motion Carried

II. APPROVAL OF AGENDA:

It was MOVED BY CRAWFORD, SUPPORTED BY CADWALLADER, to approve the agenda as presented.

Yea: 3 Nay: 0 Absent: 2 Motion Carried

III. APPROVAL OF MINUTES:

It was MOVED BY SCHRAUBEN, SUPPORTED BY FONGER, to approve the February 13, 2024 Regular Board Meeting Minutes.

Yea: 3 Nay: 0 Absent: 2 Motion Carried

IV. SAFETY MOMENT:

General Manager West gave a safety moment about the importance of hydration.

V. PUBLIC COMMENTS (for items not on the agenda):

There was no public comment.

VI. ACTION ITEMS:

A. Consideration to Purchase a Replacement Forestry Truck:

Based on the lengthy lead times, future equipment replacement needs, the age of LL&P's forestry truck, and the increasing likelihood of needed major repairs,

General Manager West recommended and requested approval to purchase a replacement forestry truck. A quote based on Michigan MIDeal pricing was presented for an Altec Model LR8-60 forestry truck for \$211,413 subject to change based on a lead time of 18 to 20 months.

It was MOVED BY CRAWFORD, SUPPORTED BY CADWALLADER, to approve the purchase of the Altec Model LR8-60 for a price of \$211,413 subject to pricing adjustments as detailed in the presented quote.

Yea: 3 Nay: 0 Absent: 2 Motion Carried

B. FY 2025 Draft Operating and Capital Budget:

General Manager West presented the Fiscal Year 2025 Draft Operating and Capital Budgets to the board for review, to be sent to the City for their preliminary budgeting process. A final draft of the FY 2025 Operating and Capital Budget will be presented for board approval at the May board meeting, for inclusion in the City's final budget.

It was MOVED BY CRAWFORD, SUPPORTED BY SCHRAUBEN, to approve the FY 2025 Draft Operating and Capital Budgets as presented.

Yea: 4 Nay: 0 Absent: 1 Motion Carried.

C. Strategic Priorities Update:

Based on Board feedback at the previous board meeting, General Manager West presented Updated Strategic Priorities. If the updates are formally adopted by the board, staff will incorporate the updated strategic priorities into the strategic plan and update the visual appearance.

It was MOVED BY SCHRAUBEN, SUPPORTED BY CADWALLADER, to approve the updated Strategic Priorities with changing "theory" to "culture" under the Process and Workforce Development bullet point.

Yea: 4 Nay: 0 Absent: 1 Motion Carried.

VII. INFORMATIONAL ITEMS:

- A. Performance Data:** West reported on the February 2024 data.
- B. Monthly Outage Report:** West reported on one outage in the month of February.
- C. Income Statement:** West reported on the February 2024 Income Statement.
- D. Capital Projects Report:** West reported on the February 2024 Capital Projects Report.
- E. Manager's Report:** West provided written updates to the Board on the following items:

- MPPA/MMEA/APPa Update
- Distribution Department Update
- Generation Department Update
- Safety Update
- Facility Projects
- Lineshack
- Transformer Fire
- RP3 Application
- IT Update
- Valuation Study
- Website Refresh
- Alternative Schedule
- Business-to-Customer Payments
- GIS Update
- ATT Joint Use Agreement
- Arbor Board Funding
- 2024 MPPA Stakeholder Meeting
- MERS Surplus Contributions
- APPA Legislative Rally
- UFS
- Cyber Security Training
- Work Anniversaries
- Payables

F. **Schedule of Meetings:** March/April was presented.

G. **Supplemental Information:** West provided supplemental information to the Board on the following items:

- Sales and Cash & Investments Performance Data Charts
- Benevolence Report
- Full Income Statement
- February Payables

VIII. **NEXT REGULAR LL&P BOARD MEETING:** Scheduled for Tuesday, April 9, 2024 at the Energy Center.

IX. **BOARD COMMENT:**

Crawford thanked staff for understanding the anticipated needs for future expansion and equipment needs. Schrauben expressed appreciation for the staff's detailed efforts on the Strategic Priorities. Fonger also expressed appreciation for the improvements to the Strategic Plan to give better direction to the future and acknowledged the work done on the draft budget.

X. **ADJOURNMENT**

It was MOVED BY CRAWFORD, SUPPORTED BY SCHRAUBEN to adjourn the Regular Board Meeting at 7:39 p.m.

Yea: 4

Nay: 0

Absent: 1

Motion Carried

Chairperson Beachum

Date

Memorandum



To: Lowell Light & Power Board
From: Charlie West
Date: April 5, 2024
Re: Non-Union Overtime Policy Update

Now that we are a few months into the updated office schedule, we see an opportunity to adjust our overtime policy in response to expanded opportunities for remote work. The updated policy is only for non-exempt, non-union employees, which currently only includes office staff.

Currently, our overtime policy states that all work on Saturdays is paid at 1 ½ times an hourly employee's regular wage and all work on Sundays or holidays is paid at double the regular hourly rate. In addition, all hours over 40 hours in a week are paid at 1 ½ pay, which is mandated in the Fair Labor Standards Act (FLSA). With the schedule change, we have been able to provide limited opportunities for remote work. With the additional opportunity for remote work, we have received some requests to work remotely over the weekend or on a holiday to help round out a 40-hour work week.

The proposed policy update that is included in your board packet would allow employees to request the opportunity to be exempt from overtime while working remotely on weekends or holidays. As you can see from the policy, we would ensure that we remain in compliance with any legal mandate like FLSA. This would require prior approval from a supervisor.

It is staff's recommendation to approve the update to the overtime policy in the non-union employee handbook.

Policy 3-3

Employee Compensation

Section 3.0 **Overtime Pay**

All Utility employees are expected to work overtime upon request. Overtime must be authorized in advance, by a supervisor. Non-exempt employees will receive one and one-half (1 ½) times their regular straight-time pay rate for all hours worked in excess forty (40) hours in any work week or all hours worked on Saturdays. Sundays and holidays will be paid at two (2) times their regular straight-time pay rate. Employees required to work for more than twelve (12) consecutive hours shall receive two (2) times their regular straight-time pay rate.

Exception: Non-exempt employees may request to work remotely on Saturdays, Sundays, or holidays at their regular straight-time pay rate as long as their weekly hours do not exceed forty (40) hours or their request does not conflict with legal mandates such as, but not limited to, the Fair Labor Standards Act (FLSA).

Memorandum



To: Lowell Light & Power Board
From: Charlie West
Date: April 5, 2024
Re: GSDTO – Rate 224 Energy Adjustment

During a review of our current rates, which were approved by the LL&P board in November of 2023 and became effective in January 2024, staff identified a slight discrepancy in the energy component of the General Service Demand – Transformer Ownership Rate (GSDTO 224). Upon identifying the discrepancy, staff worked with UFS to verify the situation, identify a solution, and update internal procedures.

When we worked with UFS to update our financial model and develop the 2024 rate design, the baseline for the energy component of the 224 rate was slightly less than what the baseline should have been. This difference did not have a material impact on our long-range financial projections. The discrepancy has resulted in an energy charge for the 224 rate that needs to be adjusted to reflect the overall rate change the board approved for 2024. In order to align the 224 rate with the overall rate strategy adopted in November, the energy charge for the 224 rate needs to be adjusted from \$.05199 to \$.05466, an increase of \$0.00267/kWh. Staff is proposing to update the rate and begin billing the rate aligned with the overall rate strategy approved by the LL&P board in November 2023. We are not proposing to adjust any historical bills.

It is staff's recommendation to approve the updated energy rate for the General Service Demand – Transformer Ownership rate to \$.05466/ kWh.

Memorandum



To: Lowell Light & Power Board
From: Charlie West
Date: April 5, 2024
Re: Line Extension Policy Update

Following the update to the cost of service study last year and in conjunction with the update to the LL&P long-range financial plan, LL&P staff engaged Utility Financial Solutions (UFS) to review policy 6-8: Line Service Extension – LL&P Contribution. This policy is commonly referred to as the Line Extension Policy and it determines the maximum investment LL&P should contribute to establishing new services or making upgrades for additional electric load for existing services. The methodology for establishing LL&P's contribution to new services has not changed; we are just utilizing our most recent data to update the policy.

Included in your board packet is a copy of the UFS report, a redline copy of the policy with proposed changes, and a clean copy of the proposed policy. The last update to this policy was in 2017 so the proposed policy reflects the changes we have experienced over the last 5-6 years. Moving forward, we will continue to update this policy following the 5-year cost of service study.

This policy serves as a critical piece of our risk management strategies. Our line extension policy ensures that we (including our existing customers) are not over-subsidizing additional electric load, but also ensures that individual customers are not unnecessarily overfunding new load, which will benefit the system as a whole.

It is staff's recommendation to approve the updated Policy 6-8: Line Service Extension – LL&P Contribution as presented in the board packet.

Engineering and Operating Policies

Policy 6-8

Subject: Electric Service Extension – LL&P Contribution

Objectives:

To provide a method by which Lowell Light and Power will extend electric lines and facilities to serve Applicants that have made a written application for electric service within the retail service area of Lowell Light and Power.

Policy Content:

- A. In the event that upgrading, construction, or extension of facilities is required to provide service to the Applicant, Lowell Light and Power will furnish the facilities required but not to exceed a cost greater than the allowable construction credit established for the service classification being applied for, unless the Applicant makes an in-aid-to-construction contribution.
- B. The estimated construction investment shall include the costs of materials, equipment, engineering and labor, including administration overheads, fringe benefits, and the costs of service transformers and metering equipment, needed to complete the construction for service to the Applicant. The estimated construction investment will include only the non-betterment costs of the construction required to provide service to the Applicant. A non-betterment cost excludes the costs of replacement or addition of facilities solely for the benefit and at the election of Lowell Light and Power.
- C. Where the estimated construction investment exceeds the established allowable construction credit, Lowell Light and Power receive from the Applicant an “In-Aid-To-Construction” contribution. The in-aid-to-construction contribution will be determined as the monetary difference of the non-betterment portion of the estimated construction investment less the allowable construction credit established by this policy.
- D. The allowable construction credits established by this policy are as follows:
 - a. The service furnished to a customer of Lowell Light and Power is subject to the following maximum contributions to serve the load. Costs in excess of the amounts listed below are subject to an in aid to construction contribution.

<u>Residential (RS 111/121)</u>	<u>\$2,218 per connection</u>
<u>Residential (RS 111/121) Development (3 Years)</u>	<u>\$1,1850 per lot</u>
<u>Residential (RS 111/121) Development (5 Years)</u>	<u>\$1,064 per lot</u>
<u>General Service (GS 221)</u>	<u>\$.2296 per annual kWh</u>
<u>General Service Demand (GSD 222)</u>	<u>\$24.49 per annual kW</u>
<u>General Service Demand (GSDPM 223/ GSDTO 224)</u>	<u>\$27.33 per annual kW</u>

Residential (RS121)	\$1,237	per Connection
Residential (RS121) Development (3 Years)	\$592	per Lot
Residential (RS121) Development (5 Years)	\$933	per Lot
General Service (GS221)	\$0.1578	per annual kWh estimated sales
General Service (GSD222)	\$22.37	per annual kW estimated sales
<u>General Service (GSDPM223/GSDTO224)</u>	<u>\$24.04</u>	<u>per annual kW estimated sales</u>

- b. Customers who make connections under this policy are required to sign a Five year contract with Lowell Light and Power for service under the proposed rate. Customers are not allowed to change rates during the five year period without prior approval of Lowell Light and Power. Lowell Light and Power may assess a charge equal to the difference between the amount of time serviced under the rate and the remaining time on the Five year contract:

For Example: If the initial cost of connection was \$1,500.00, and customers disconnect after four years, the following charge will be assessed:

$1/5$ times 1,500.00 = \$300.00 charge to the customer.

- c. Customers with an existing service who are requesting an upgrade of the facilities to serve additional load, Lowell Light and Power will contribute the following amounts based on the additional (new) load.
(Amount times the estimated annual usage of new load)

1. Residential ~~\$0.1637~~ \$0.2727 per annual kWh's of estimated sales
2. Small General Service ~~\$0.1578~~ \$0.2296 -per annual kWh's of estimated sales
3. Demand Secondary ~~\$22.37~~ \$24.49 per KW X total annual KW
4. Transmission/Primary Demand ~~\$24.04~~ \$27.33 -per KW X total annual kW

- E. A development period of five (5) years will apply to all extensions which require an in-aid-to-construction contribution. This five year development period will

commence with the date service is first supplied to the Applicant. If, during this five year period one or more additional service applications, or an upgrade in use that includes a residence, are requested to be served from the line extension, the in-aid-to-construction contribution will be recalculated to include the additional Applicants or the upgrade in use to a residence. If the recalculated contribution(s) is determined to be less, Lowell Light and Power will refund the pro-rata difference.

Responsibility:

- A. The governing body of Lowell Light and Power shall be responsible for the annual review of this program to determine if the policy continues to meet the objectives of Lowell Light and Power.

Revised June 4, 2009

Revised March 12, 2015

Revised September 14, 2017

Revised XXXXXX

Engineering and Operating Policies

Policy 6-8

Subject: Electric Service Extension – LL&P Contribution

Objectives:

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- B. The estimated construction investment shall include the costs of materials, equipment, engineering and labor, including administration overheads, fringe benefits, and the costs of service transformers and metering equipment, needed to complete the construction for service to the Applicant. The estimated construction investment will include only the non-betterment costs of the construction required to provide service to the Applicant. A non-betterment cost excludes the costs of replacement or addition of facilities solely for the benefit and at the election of Lowell Light and Power.
- C. Where the estimated construction investment exceeds the established allowable construction credit, Lowell Light and Power receive from the Applicant an “In-Aid-To-Construction” contribution. The in-aid-to-construction contribution will be determined as the monetary difference of the non-betterment portion of the estimated construction investment less the allowable construction credit established by this policy.
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Residential (RS 111/121) Development (3 Years)	\$1,1850 per lot
Residential (RS 111/121) Development (5 Years)	\$1,064 per lot
General Service (GS 221)	\$.2296 per annual kWh
General Service Demand (GSD 222)	\$24.49 per annual kW
General Service Demand (GSDPM 223/ GSDTO 224)	\$27.33 per annual kW

- b.** Customers who make connections under this policy are required to sign a Five year contract with Lowell Light and Power for service under the proposed rate. Customers are not allowed to change rates during the five year period without prior approval of Lowell Light and Power. Lowell Light and Power may assess a charge equal to the difference between the amount of time serviced under the rate and the remaining time on the Five year contract:

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$1/5$ times 1,500.00 = \$300.00 charge to the customer.

- c.** Customers with an existing service who are requesting an upgrade of the facilities to serve additional load, Lowell Light and Power will contribute the following amounts based on the additional (new) load.
(Amount times the estimated annual usage of new load)
- 1.** Residential \$0.2727 per annual kWh's of estimated sales
 - 2.** Small General Service \$0.2296 per annual kWh's of estimated sales
 - 3.** Demand Secondary \$24.49 per KW X total annual KW
 - 4.** Transmission/Primary Demand \$27.33 per KW X total annual kW

- E.** A development period of five (5) years will apply to all extensions which require an in-aid-to-construction contribution. This five year development period will commence with the date service is first supplied to the Applicant. If, during this five year period one or more additional service applications, or an upgrade in use that includes a residence, are requested to be served from the line extension, the in-aid-to-construction contribution will be recalculated to include the additional Applicants or the upgrade in use to a residence. If the recalculated contribution(s) is determined to be less, Lowell Light and Power will refund the pro-rata difference.

Responsibility:

- A. The governing body of Lowell Light and Power shall be responsible for the annual review of this program to determine if the policy continues to meet the objectives of Lowell Light and Power.

Revised June 4, 2009

Revised March 12, 2015

Revised September 14, 2017

Revised XXXXXX



Draft Summary

LOWELL LIGHT AND POWER

Line Extension Development

February 2024

UFS
Utility Financial Solutions, LLC

**Specializing in Cost of Service,
Rate Design, and Financial Analysis**

Rate Design and Financial Analysis

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February 2024

Charlie West
General Manager
Lowell Light and Power
127 N. Broadway St.
Lowell, MI 49331

Dear Mr. West;

We are pleased to present the Draft Summary for the line extension development for Lowell Light and Power (Lowell). This report was prepared to provide Lowell with a guideline for contributions for extended service to customers using projected 2024 costs identified in the cost of service study completed by UFS in 2023. The specific purposes of this line extension development study is to identify the maximum contribution utility should make in extending service to various types of customer

This report is intended for information and use by management and the utility governing body for purposes stated above and is not intended to be used by anyone except the specified parties.

Sincerely,

A handwritten signature in black ink, which appears to read "Mark Beauchamp". The signature is written in a cursive style and is positioned above a horizontal line.

Utility Financial Solutions, LLC
Mark Beauchamp
CPA, MBA, CMA
185 Sun Meadow Ct
Holland, MI 49424

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- Appendix B – Cost of Service Expense
- Appendix C – Investment Calculation Summary
- Appendix D – Sample Policy

1. Introduction

This report is an analysis of the electric line extension costs for customers of Lowell Light and Power (Lowell) and determines the maximum contribution Lowell should make to connect a customer to its electric facilities. The calculation is based on the customer classes' contribution toward the fixed costs of the system.

2. Steps to Complete the Analysis

The following steps were taken to complete the line extension analysis:

- Variable costs were determined to serve each customer class
- Contribution margins for each class were calculated
- Calculated contribution margins were converted for each customer class to a per unit basis (kWh or kW)
- Calculated contribution margin per unit were present valued over an appropriate period assuming a 6% discount rate
- Similar customer classes were combined to provide maximum investment by the utility per billing basis for residential, commercial and industrial classes
- Appendix D of this report provides a sample policy

Variable Cost Analysis

The analysis identified the costs categories as variable costs for serving each customer class. Appendix B provides a complete classification details used in the study. The following cost categories were identified as variable:

- Power Supply Expenses
- Customer Related Meter Reading Expenses
- Customer Related Billing Expenses

Contribution Margin Calculation

Contribution margins were calculated by class by subtracting identified variable costs from the cost to provide service to the class.

Contribution Margin Unit Conversion

The class contribution margin was prorated based on appropriate determinant for the customer class type (kWh, kW). Table 1 details the calculated average contribution margin by billing basis for the customer classes and the maximum investment per customer. Appendices A and C provide further detail on the determinants and calculation used to derive the results.

Table 1 – Average Contribution Margin per Billing Basis

Customer Class	Average Contribution per Customer	Recovery Period (Years)	Utility Investment
Residential (RS 111/121)	\$ 397	7	\$ 0.2727 per kWh
General Service (GS 221)	1,240	5	0.2296 per kWh
General Service Demand (GSD 222)	10,574	3	24.49 per kW
General Service Demand Primary (GSDPM 223)	66,020	3	26.68 per kW
General Service Demand Transformer Ownership (GSDTO 224)	145,032	3	27.98 per kW

Combining Similar Customer Classes

Similar customer classes were combined to provide a per billing unit basis that can be used to determine utility investment for line extensions. Table 2 summarizes the combining of similar customer classes.

Table 2 – Combined Similar Customer Classes

Combined	Average Contribution per Customer	Recovery Period (Years)	Utility Investment
Residential (RS 111/121)	\$ 397	7	\$ 0.2727 per kWh
Residential (RS 111/121) Development (3 Years)	\$ 397	3	\$ 0.2275 per kWh
Residential (RS 111/121) Development (5 Years)	\$ 397	5	\$ 0.1308 per kWh
General Service (GS 221)	\$ 1,240	5	\$ 0.2296 per kWh
General Service Demand (GSD 222)	\$ 10,574	3	\$ 0.0773 per kWh
General Service Demand Primary (GSDPM 223)	\$ 66,020	3	\$ 26.6816 per kW
General Service Demand Transformer Ownership (GSDTO 224)	\$ 145,032	3	\$ 27.9833 per kW

Maximum Investments before Impacts

The maximum investment by customer class is detailed in Table 3 based on average customer usage within class.

Table 3 – Maximum Utility Investment

Customer Type	Maximum Utility Investment per Connection	
Residential (RS 111/121)	\$	2,218
Residential (RS 111/121) Development (3 Years)	\$	1,850
Residential (RS 111/121) Development (5 Years)	\$	1,064
General Service (GS 221)	\$	5,223
General Service Demand (GSD 222)	\$	28,266
General Service Demand Primary (GSDPM 223)	\$	176,473
General Service Demand Transformer Ownership (GSDTO 224)	\$	387,671

3. Significant Assumption

The following assumptions are made in the creation of this report:

- 1) **Revenues by Class** – Based on cost of service revenues from class this assumes Lowell will continue to move toward cost based rates.
- 2) **Discount Rate** – 6%
- 3) **Recovery Period:**
 - Residential Service – 7 year recovery
 - Commercial – 5 year recovery
 - Large Commercial/Industrial – 3 Year recovery
 - Residential Developer – 3/5 years
- 4) Please see summary of significant assumptions included in cost of service/electric unbundling study for test year 2024.

Utility Financial Solutions
185 Sun Meadow Ct.
Holland, MI 49424
Phone: 616-393-9722
Fax: 616-393-9721

Accountant's Compilation Report

Governing Body
Lowell Light and Power

The accompanying forecasted statements of revenues and expenses of Lowell Light and Power for the specific purpose of development of a line extension policy using the FY2024 Electric Cost of Service Analysis completed by Utility Financial Solutions. The analysis was compiled in accordance with guidelines established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions.

The purpose of this report is to assist management in establishing a rate for a new customer served at the Sub-Transmission level. Differences between the actual results and projections will occur since some assumptions may not materialize and events and circumstances may occur that were not anticipated; some of these variations may be material. Utility Financial Solutions has no responsibility to update this report after the date of this report.

This report is intended for information and use by the Board of Directors and Management for the purposes stated above. This report is not intended to be used by anyone except the specified parties.

UTILITY FINANCIAL SOLUTIONS

Mark Beauchamp, CPA, CMA, MBA
Holland, MI
February 2024

Appendix A – Statistical Information

This appendix provides details of load and billing data provided by Lowell.

Customer Class	COS Revenue Requirement	Number of Customers	kWh	kW
Residential (RS 111/121)	\$ 3,313,032	2,603	21,165,042	-
General Service (GS 221)	1,521,757	402	9,143,626	-
General Service Demand (GSD 222)	1,472,316	35	12,792,279	40,401
General Service Demand Primary (GSDPM 223)	531,911	2	5,031,000	13,228
General Service Demand Transformer Ownership (GSDTO 224)	3,218,631	5	33,130,800	69,268

Appendix B – Cost of Service Expense

This Appendix is based on the data derived from the unbundled cost of service and details classification of expense type by customer class.

Expense Description	Expense Classification	General Service				
		Residential (RS 111/121)	General Service (GS 221)	General Service Demand (GSD 222)	General Service Demand Primary (GSDPM 223)	Demand Transformer Ownership (GSDTO 224)
Power Supply Expenses:						
Summer Demand	Variable	\$ 356,724	\$ 246,734	\$ 210,940	\$ 64,270	\$ 401,063
Summer Energy	Variable	214,417	87,996	104,278	36,576	263,808
Winter Demand	Variable	55,897	36,693	38,746	13,312	78,133
Winter Energy	Variable	318,419	131,607	192,164	73,370	467,381
Inter 2 Demand	Variable	53,837	33,895	33,593	11,638	65,731
Inter 2 Energy	Variable	273,222	119,572	161,792	65,103	399,815
Inter 4 Demand	Variable	61,999	37,747	48,005	15,322	88,854
Inter 4 Energy	Variable	366,023	171,264	258,969	101,631	684,524
Distribution Expenses:						
Distribution	Fixed	651,722	348,325	276,517	96,950	564,761
Transmission	Fixed	7,809	4,616	4,281	1,471	8,615
Transformer	Fixed	57,506	14,078	10,465	3,868	-
Substation	Fixed	148,434	79,333	62,978	23,277	135,593
Customer Related Expenses:						
Distribution Customer Costs	Included in Customer Investmer	233,528	72,131	21,980	8,972	22,429
Transformer Customer Costs	Included in Customer Investmer	25,545	7,890	2,404	981	-
Substation Customer Costs	Included in Customer Investmer	15,404	4,758	1,450	592	1,479
Meter O&M	Included in Customer Investmer	119,126	18,398	10,914	5,264	13,159
Meter Reading	Variable	15,805	2,441	1,063	61	152
Billing	Variable	72,308	22,334	6,806	2,778	6,945
Services	Included in Customer Investmer	96,745	29,882	9,106	-	-
Customer Service	Fixed	168,562	52,064	15,865	6,476	16,189
Total		\$ 3,313,032	\$ 1,521,757	\$ 1,472,316	\$ 531,911	\$ 3,218,631
Total Fixed		\$ 1,034,032	\$ 498,416	\$ 370,107	\$ 132,041	\$ 725,158

Appendix C – Investment Calculation Summary

This Appendix summarizes the calculations in the study and details recovery period by class used in the study.

Customer Class	COS Revenue Requirement	Fixed Costs Contribution	Average Contribution per Customer	Recovery Period (Years)	Utility Investment
Residential (RS 111/121)	\$ 3,313,032	\$ 1,034,032	\$ 397	7	\$ 0.2727 per kWh
General Service (GS 221)	1,521,757	498,416	1,240	5	0.2296 per kWh
General Service Demand (GSD 222)	1,472,316	370,107	10,574	3	24.49 per kW
General Service Demand Primary (GSDPM 223)	531,911	132,041	66,020	3	26.68 per kW
General Service Demand Transformer Ownership (GSDTO 224)	3,218,631	725,158	145,032	3	27.98 per kW

Appendix D – Sample Policy

This Appendix provides a sample policy based on the study:

Proposed Policy

I. Objectives:

To provide a method by which Lowell Light and Power will extend electric lines and facilities to serve Applicants that have made a written application for electric service within the retail service area of Lowell Light and Power.

II. Policy Content:

- A. In the event that upgrading, construction, or extension of facilities is required to provide service to the Applicant, Lowell Light and Power will furnish the facilities required but not to exceed a cost greater than the allowable construction credit established for the service classification being applied for, unless the Applicant makes an in-aid-to-construction contribution.
- B. The estimated construction investment shall include the costs of materials, equipment, engineering and labor, including administration overheads, fringe benefits, and the costs of service transformers and metering equipment, needed to complete the construction for service to the Applicant. The estimated construction investment will include only the non-betterment costs of the construction required to provide service to the Applicant. A non-betterment cost excludes the costs of replacement or addition of facilities solely for the benefit and at the election of Lowell Light and Power.
- C. Where the estimated construction investment exceeds the established allowable construction credit, Lowell Light and Power receive from the Applicant an "In-Aid-To-Construction" contribution. The in-aid-to-construction contribution will be determined as the monetary difference of the non-betterment portion of the estimated construction investment less the allowable construction credit established by this policy.
- D. The allowable construction credits established by this policy are as follows:
- a) The service furnished to a customer of Lowell Light and Power is subject to the following maximum contributions to serve the load. Costs in excess of the amounts listed below are subject to an in aid to construction contribution.
- | | | | |
|--|----|--------|----------------|
| Residential (RS 111/121) | \$ | 2,218 | per connection |
| Residential (RS 111/121) Development (3 Years) | \$ | 1,850 | per lot |
| Residential (RS 111/121) Development (5 Years) | \$ | 1,064 | per lot |
| General Service (GS 221) | \$ | 0.2296 | per annual kW |
| General Service Demand (GSD 222) | \$ | 24.49 | per annual kW |
| General Service Demand (GSDPM 223/GSDTO224) | \$ | 27.33 | per annual kW |
- b) Customers who make connections under this policy are required to sign a Five year contract with Lowell Light and Power for service under the proposed rate. Customers

are not allowed to change rates during the five year period without prior approval of Lowell Light and Power. Lowell Light and Power may assess a charge equal to the difference between the amount of time serviced under the rate and the remaining time on the Five year contract:

For Example: If the initial cost of connection was \$1,500.00, and customers disconnect after four years, the following charge will be assessed:

$1/5$ times 1,500.00 = \$300.00 charge to the customer.

- c) Customers with an existing service who are requesting an upgrade of the facilities to serve additional load, Lowell Light and Power will contribute the following amounts based on the additional (new) load.

(Amount times the estimated annual usage of new load)

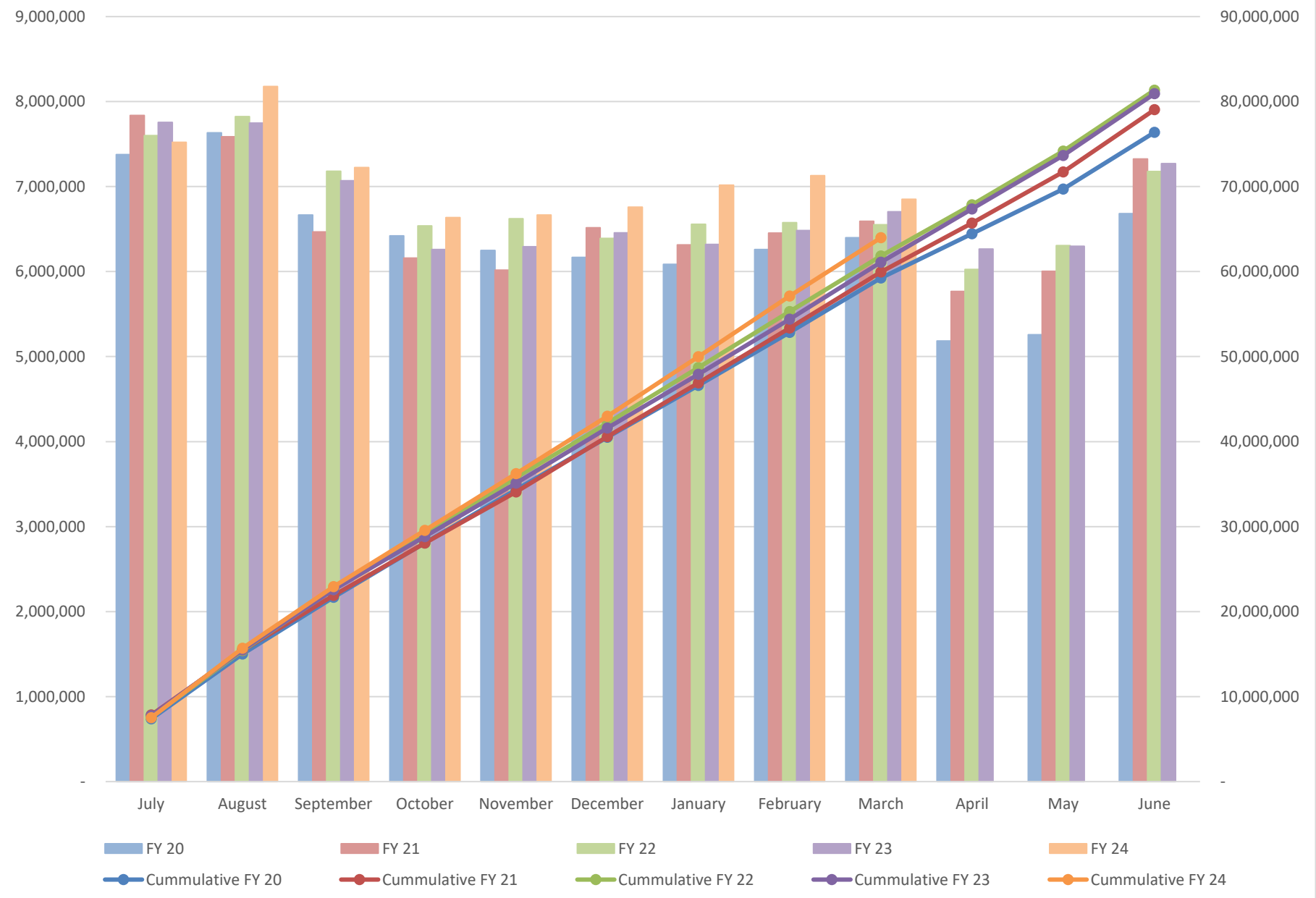
- A. Residential \$0.2727 per annual kWh's of estimated sales
 - B. Small General Service \$0.2296 per annual kWh's of estimated sales
 - C. Demand Secondary \$24.49 per KW X total annual KW
 - D. Transmission/Primary Demand \$27.33 per KW X total annual kW
- E. A development period of five (5) years will apply to all extensions which require an in-aid-to-construction contribution. This five year development period will commence with the date service is first supplied to the Applicant. If, during this five year period one or more additional service applications, or an upgrade in use that includes a residence, are requested to be served from the line extension, the in-aid-to-construction contribution will be recalculated to include the additional Applicants or the upgrade in use to a residence. If the recalculated contribution(s) is determined to be less, Lowell Light and Power will refund the pro-rata difference.

III. Responsibility

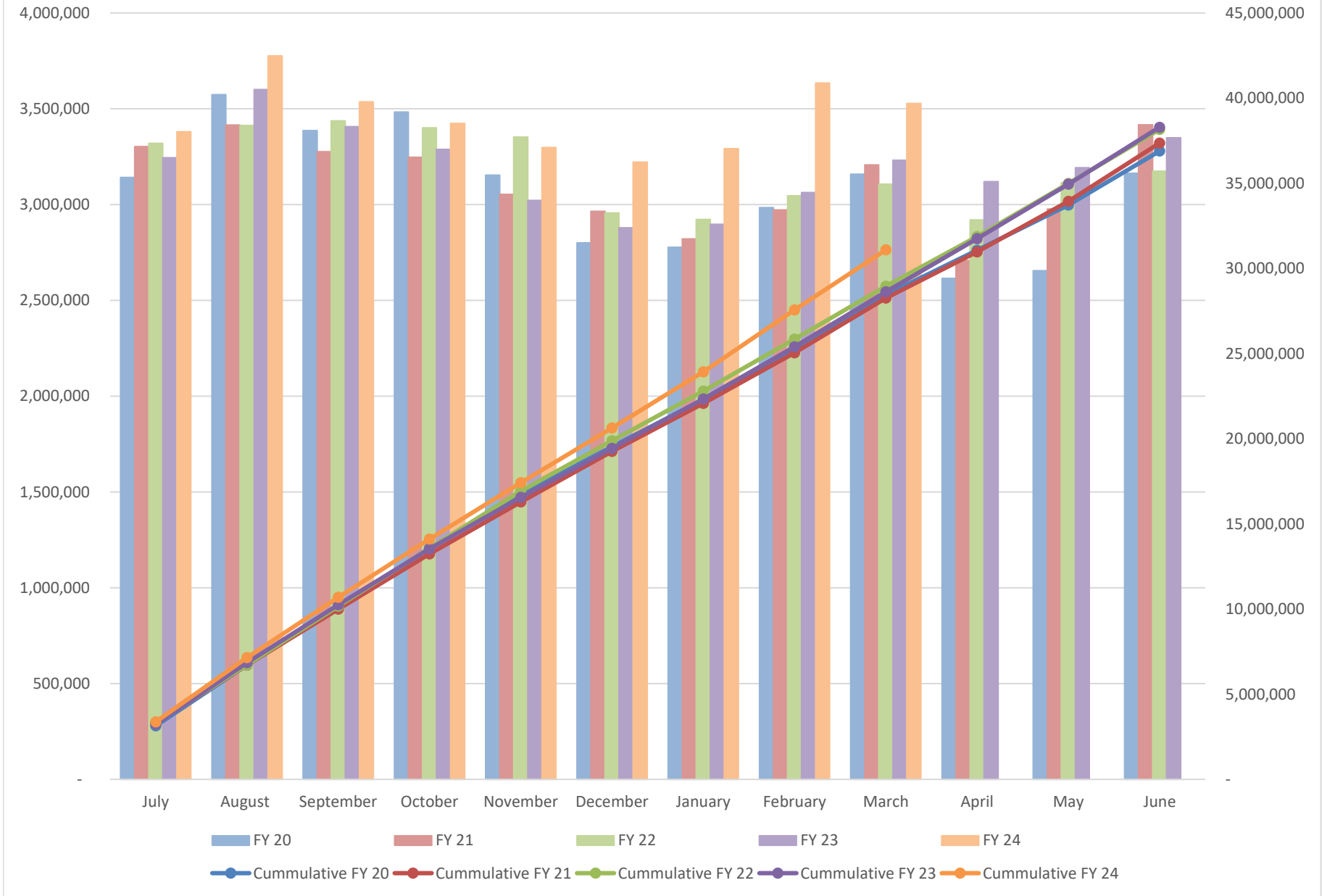
- A. The governing body of Lowell Light and Power shall be responsible for the annual review of this program to determine if the policy continues to meet the objectives of Lowell Light and Power.

Date Adopted:

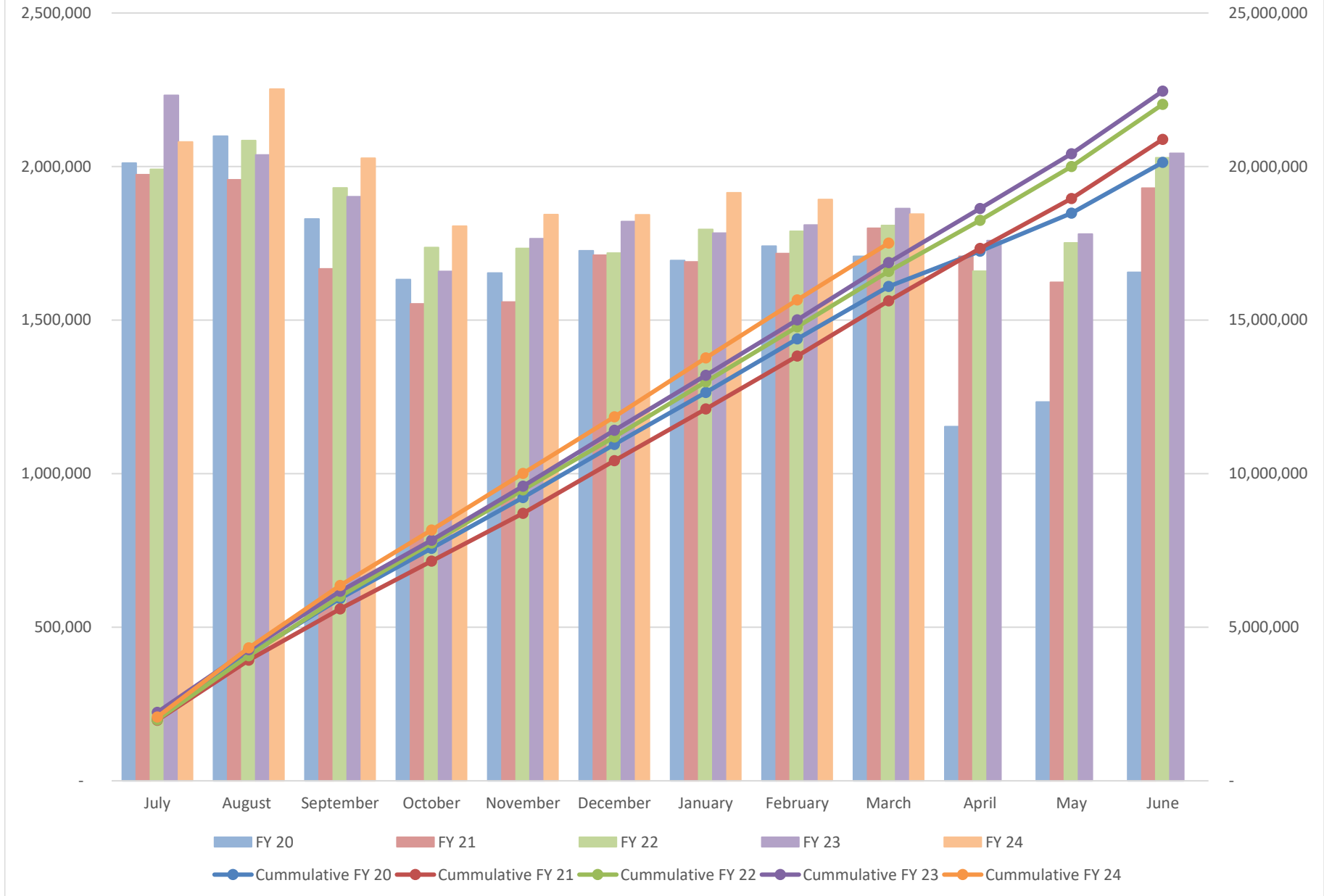
Total kWh Sales FY 2020 - FY 2024



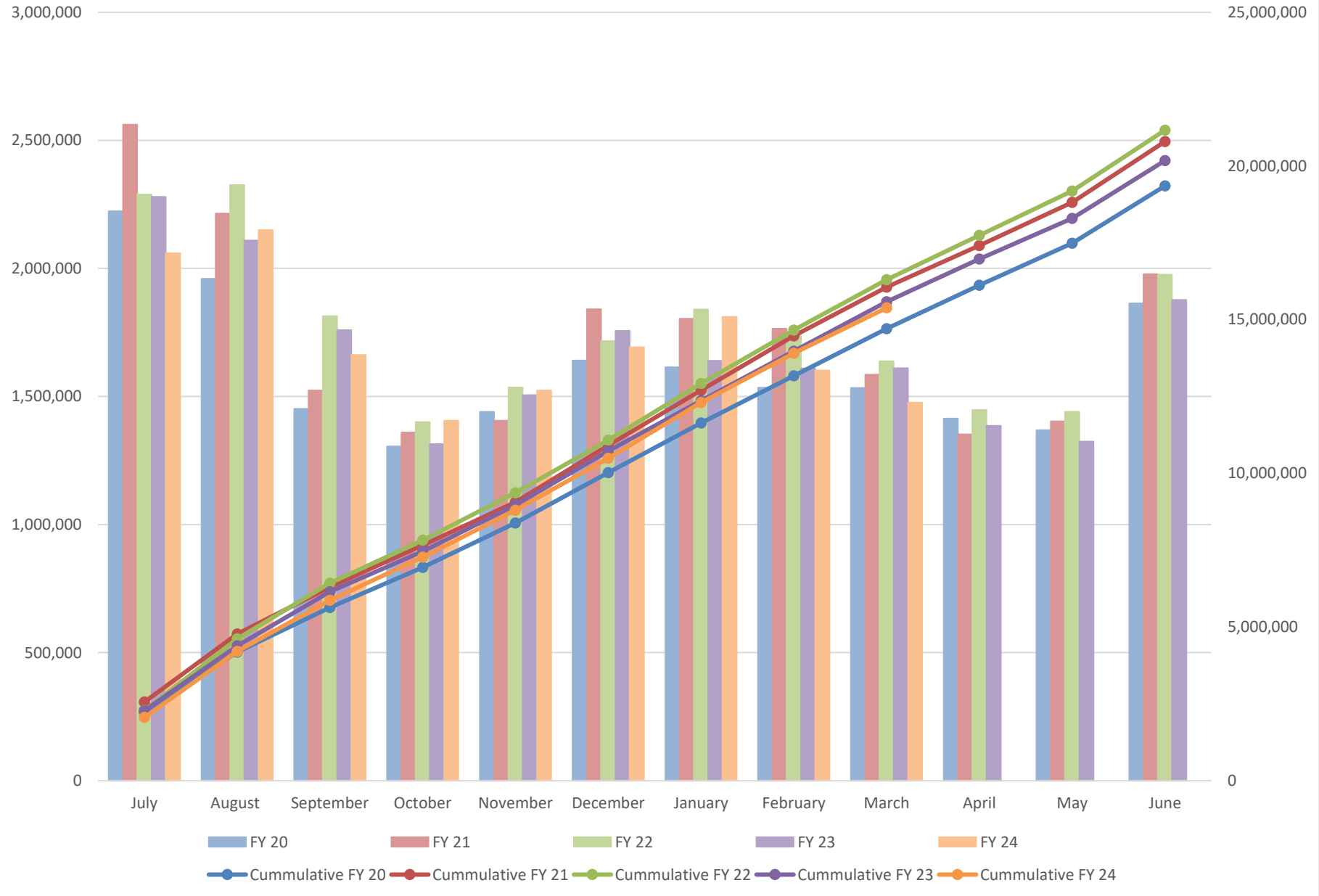
Industrial kWh Sales FY 2020 - FY 2024



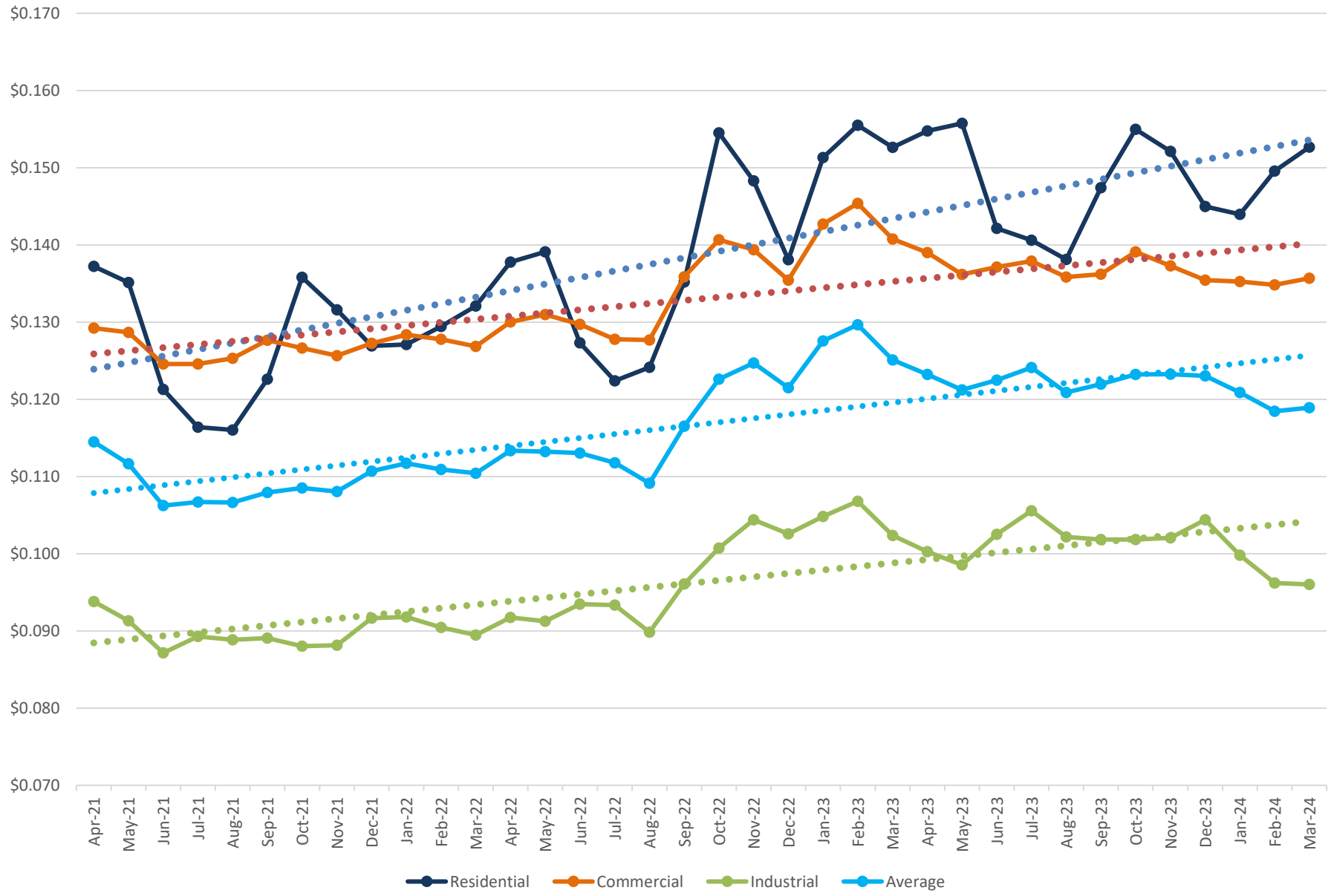
Commercial kWh Sales FY 2020 - FY 2024



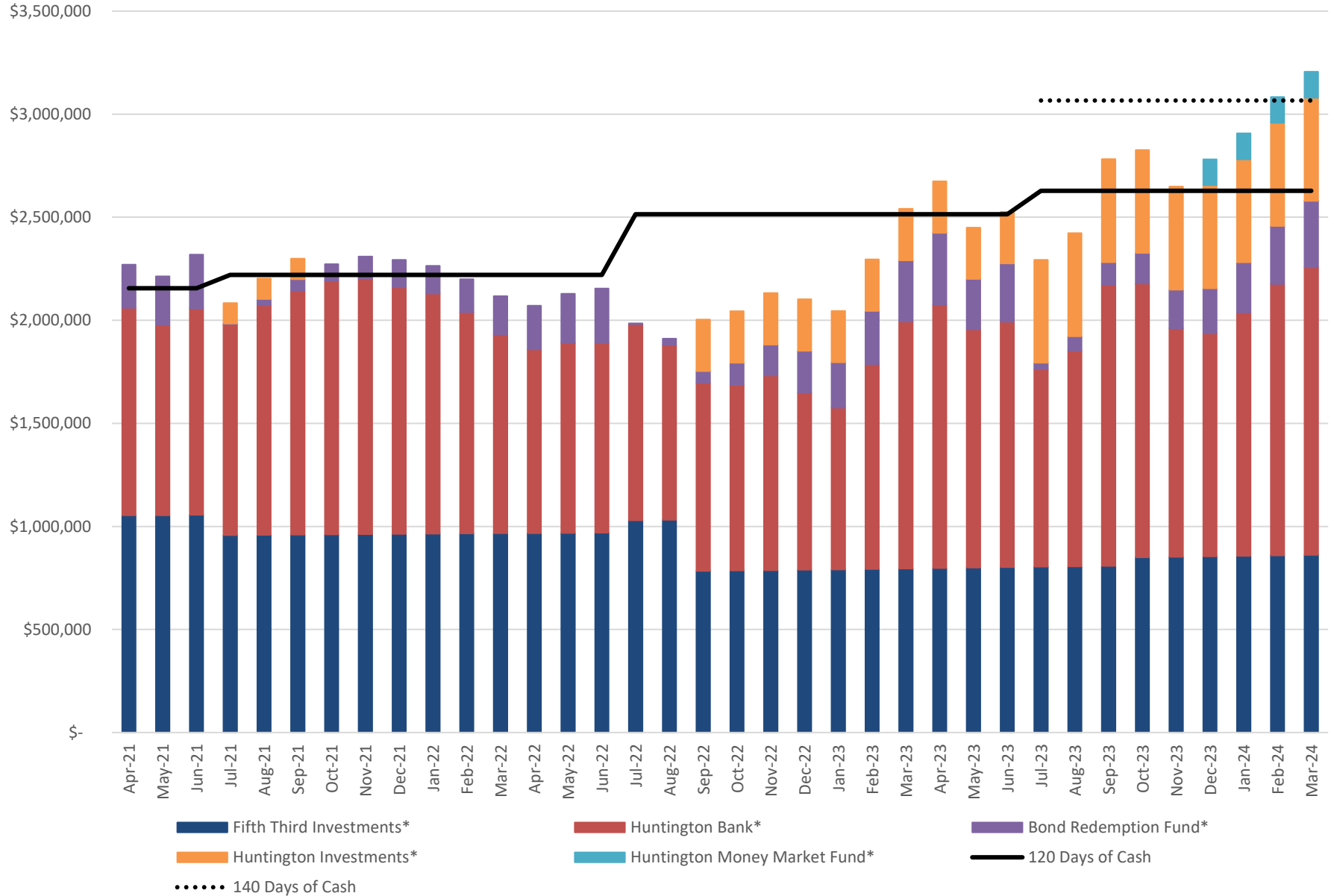
Residential kWh Sales FY 2020 - FY 2024



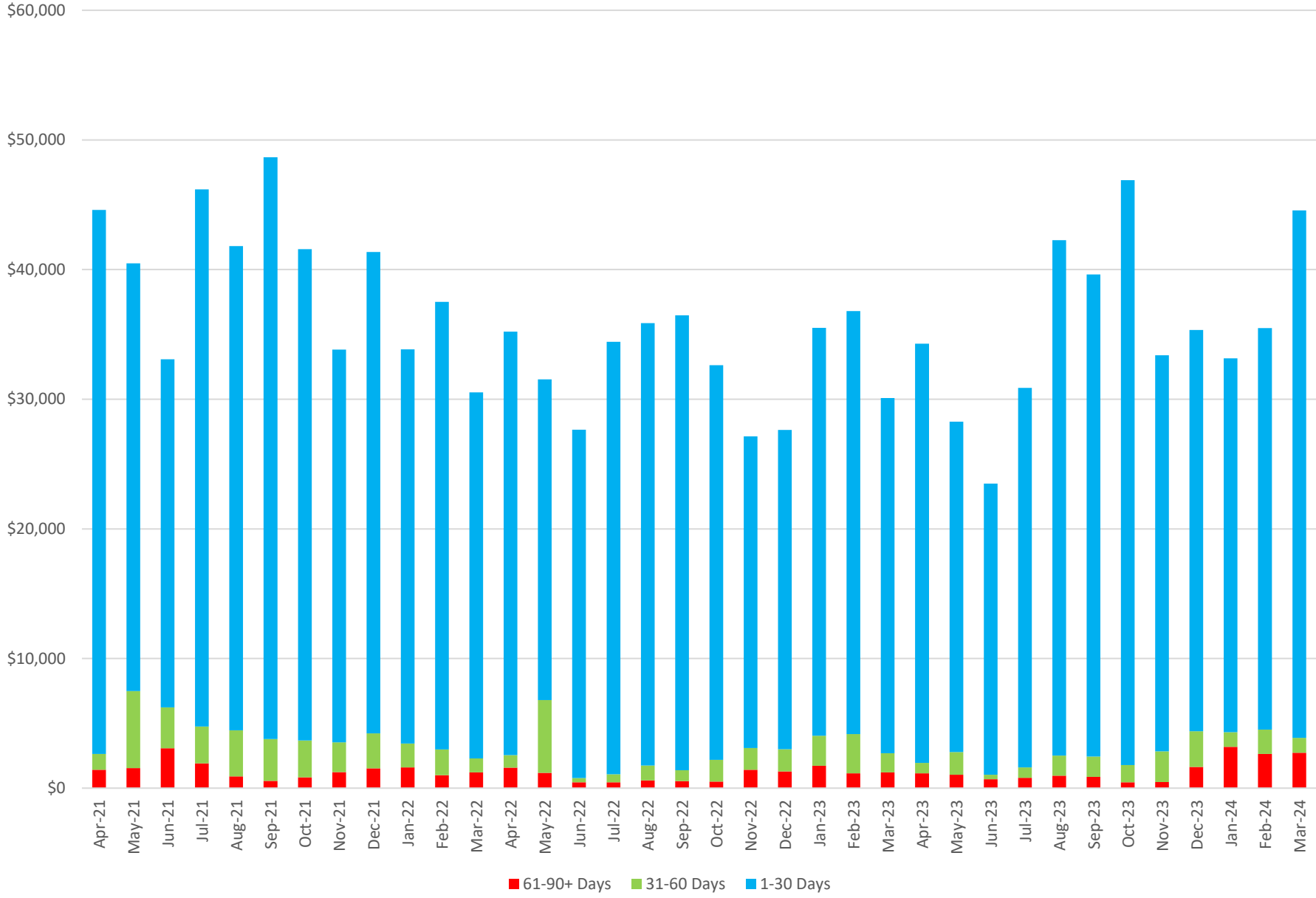
Cost Per kWh



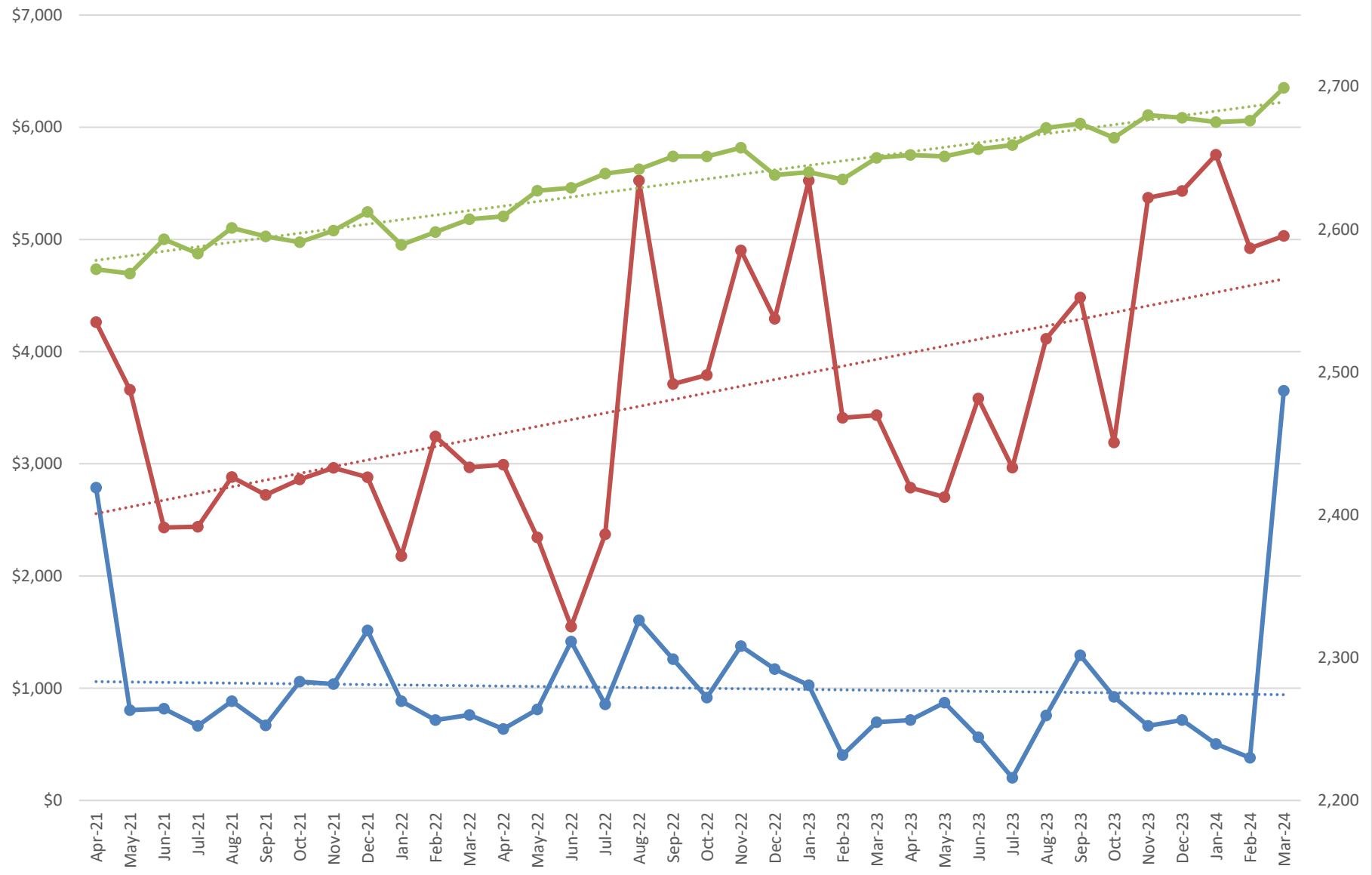
Unrestricted Investments and Cash



Aging Analysis

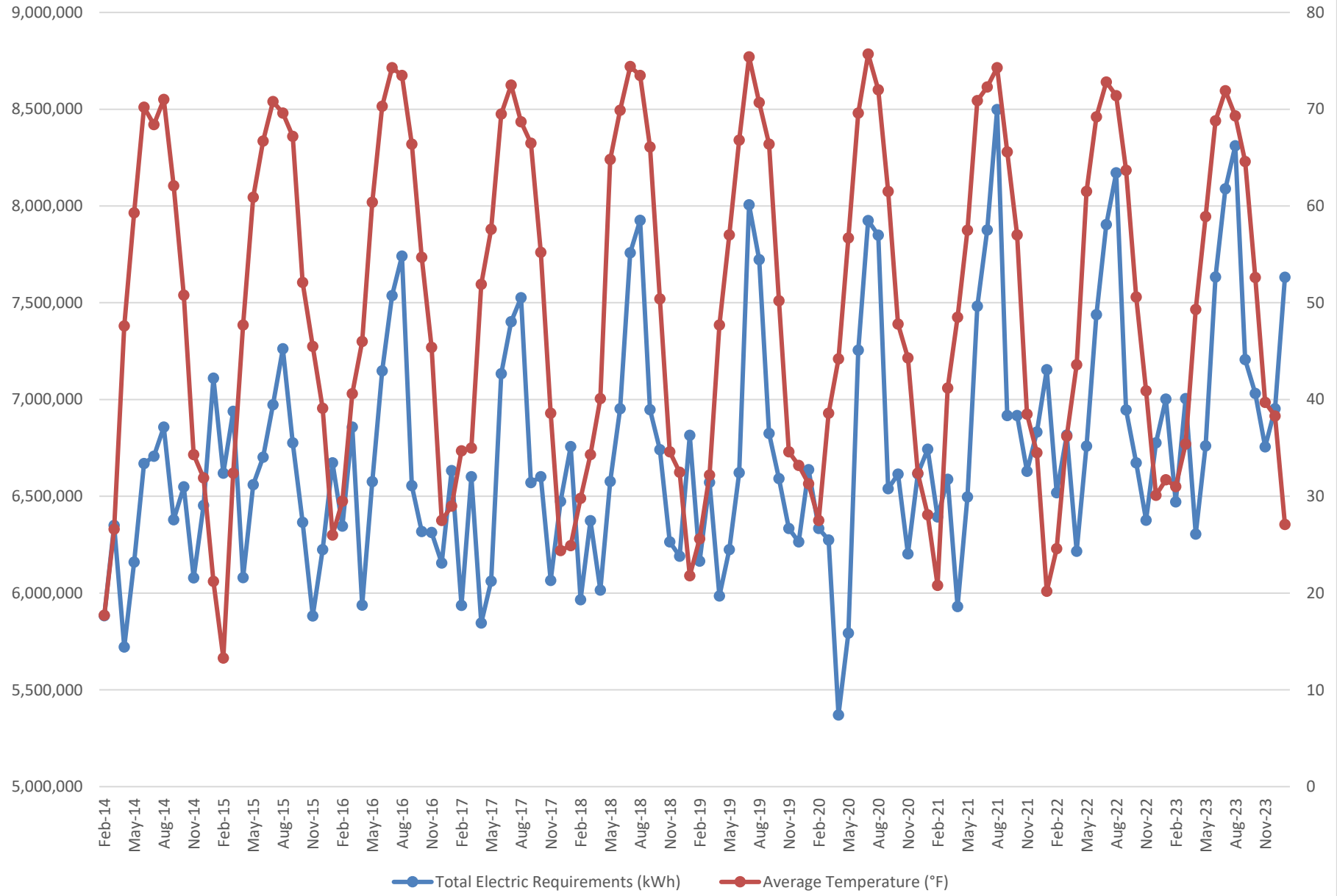


Delinquent Balances

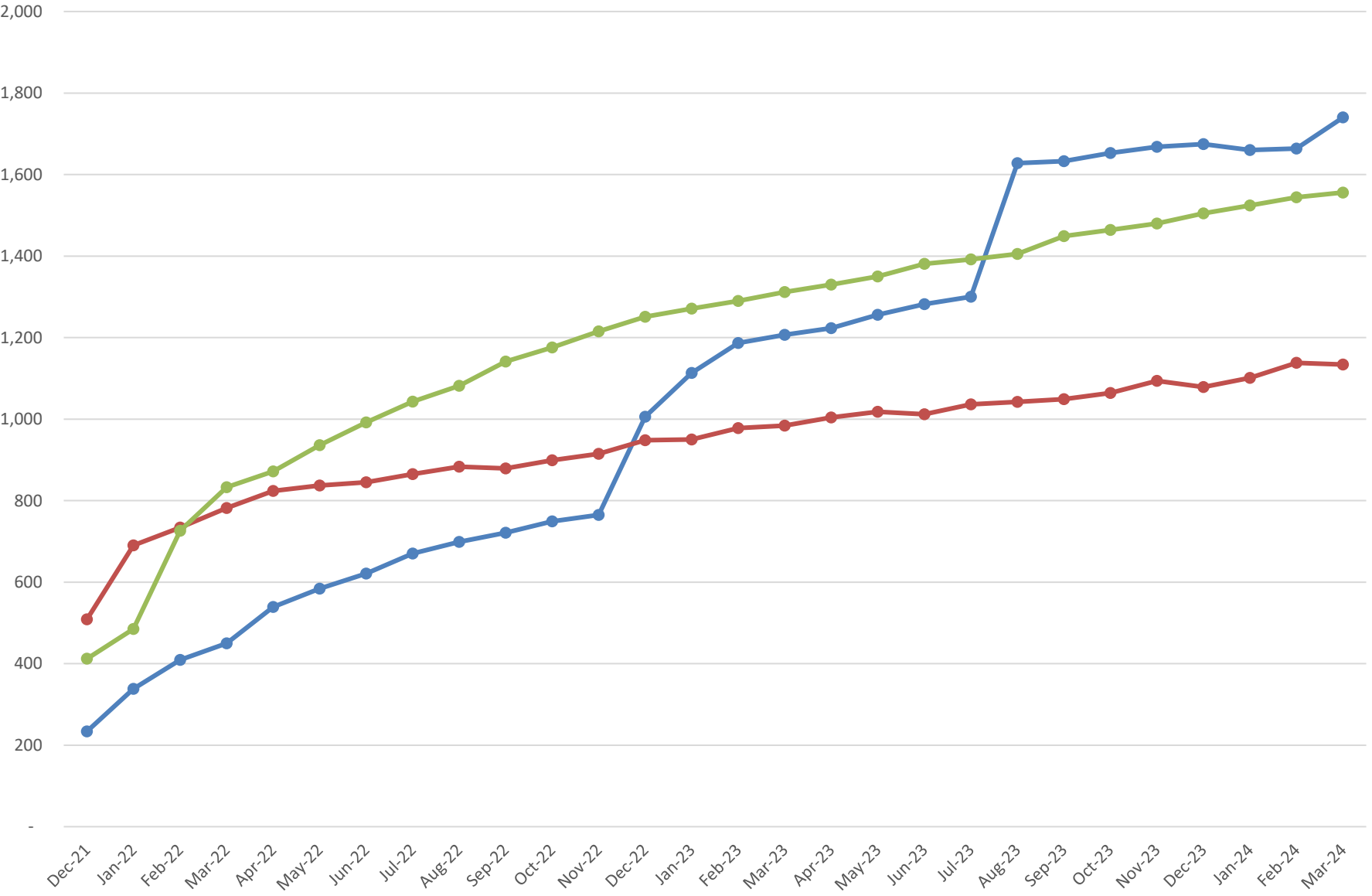


● Delinquent Balance - Disconnect Service Orders
 ● Balance of Inactive Accounts
 ● Residential Customers

Electric Requirements



Paperless Billing, AutoPay, and Portal Registrations









● Paperless Billing ● AutoPay ● Active Portal Registrations

PCA and PCA Revenue



Monthly Report - Lowell Light & Power

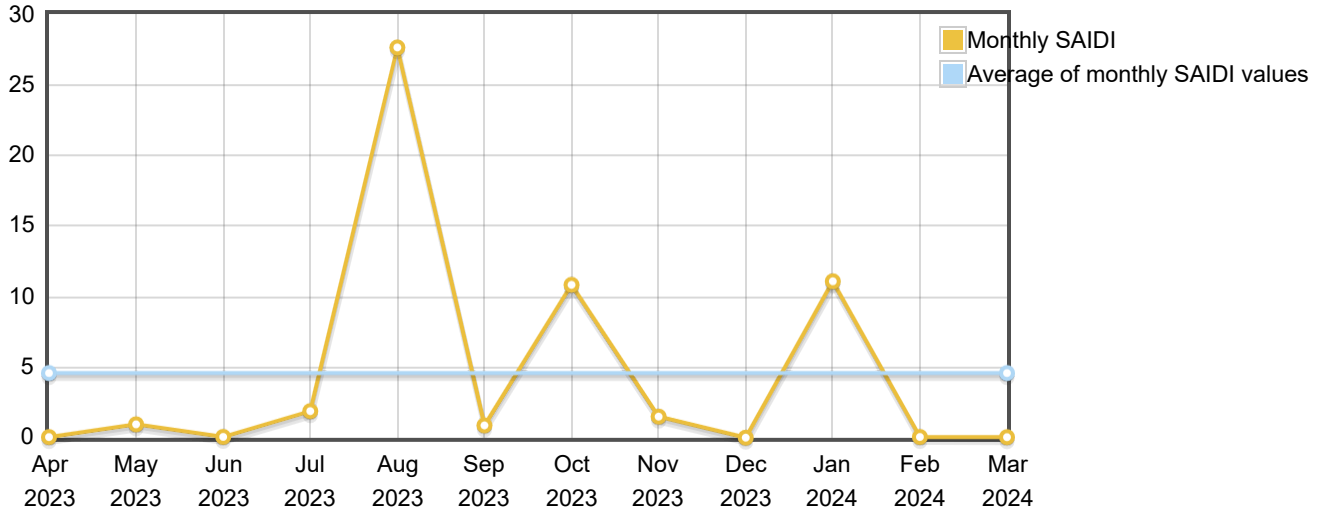
Lowell Light & Power

Year 2024 	Minimum duration <input type="text"/>	Substation 138 Sub 
Month 03 - March 	Maximum duration <input type="text"/>	Circuit ----- 
Annual Report? <input type="radio"/> Yes <input checked="" type="radio"/> No	Top-level Cause Unscheduled 	Remove Major Events? ----- 

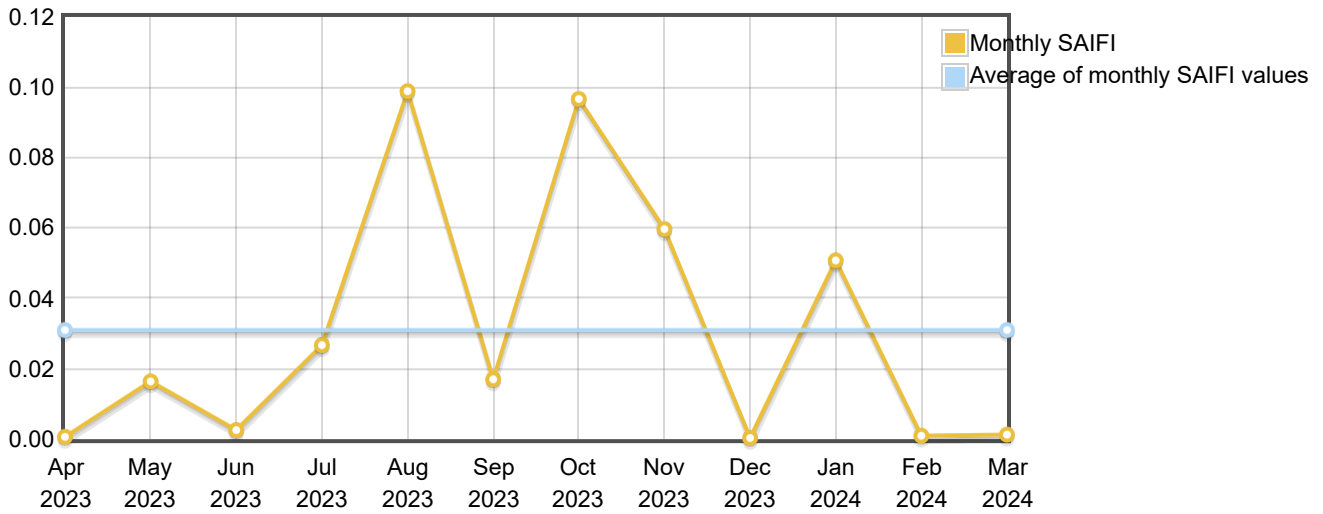
IEEE 1366 Statistics		
Metric	Mar 2024	Mar 2023
SAIDI	0.048	0.021
SAIFI	0.00128	0.000964
CAIDI	38	22
ASAI	99.9998%	99.9999%
Momentary Interruptions	0	0
Sustained Interruptions	1	1

Circuit Ranking - Worst Performing		
Ranked by Outage Count		
Circuit	Substation	Number of Outages
Circuit 201	138 Sub	1
Ranked by Customer Interruptions		
Circuit	Substation	Customer Interruptions
Circuit 201	138 Sub	4
Ranked by Customer Minutes of Duration		
Circuit	Substation	Customer Minutes of Duration
Circuit 201	138 Sub	152

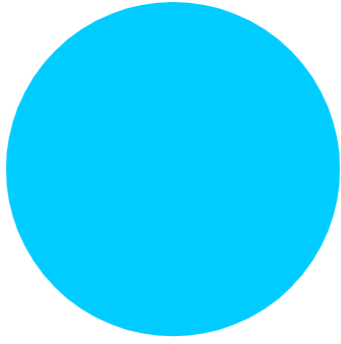
Historical Monthly SAIDI Chart



Historical Monthly SAIFI Chart



Causes Ranked by Count



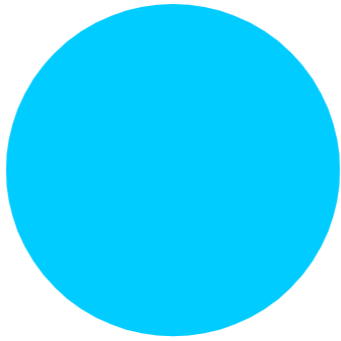
Cause

Count

Squirrel

1

Causes Ranked by Duration



Cause

Duration

Squirrel

152

Top 1 Outages for the Month

Address	Customers Interrupted	Duration	Customer Minutes of Interruption	Start Date
Gee Drive & Foreman St	4	38	152	03/13/2024

Total Customers Affected for the Month: 4

Average Customers Affected per Outage: 4



March 31, 2024 Income Statement

Line Item	Current Month Actual	Current Month Budget	Variance %	Prior YTD Actual	Current YTD Actual	Current YTD Budget	Current YTD Variance	Variance %	Yearly Budget Total	% of Budget Used	Amount Until Yearly Budget Total is Reached
OPERATING REVENUE											
Sales Revenue	814,593.67	879,979.47	-7.43%	7,358,689.06	7,779,635.18	7,990,061.73	(210,426.55)	-2.63%	10,555,324.00	73.70%	2,775,688.82
Service Revenue	12,779.49	6,581.88	94.16%	70,853.62	100,395.41	68,128.93	32,266.48	47.36%	86,150.00	116.54%	(14,245.41)
Miscellaneous Revenue	10,114.79	5,475.00	84.75%	43,199.70	48,927.27	48,557.00	370.27	0.76%	65,000.00	75.27%	16,072.73
TOTAL OPERATING REVENUE	\$ 837,487.95	\$ 892,036.35	-6.12%	\$ 7,472,742.38	\$ 7,928,957.86	\$ 8,106,747.66	\$ (177,789.80)	-2.19%	\$ 10,706,474.00	74.06%	2,777,516.14
OPERATING EXPENSES											
Generation Expenses	19,975.64	26,387.62	-24.30%	194,894.73	199,693.93	230,456.25	(30,762.32)	-13.35%	310,500.00	64.31%	110,806.07
Purchased Power Expenses	390,793.64	462,429.15	-15.49%	3,968,836.60	3,660,896.63	4,269,253.94	(608,357.31)	-14.25%	5,599,790.00	65.38%	1,938,893.37
Distribution Expenses	41,198.64	52,757.45	-21.91%	473,902.48	521,791.14	528,729.39	(6,938.25)	-1.31%	710,000.00	73.49%	188,208.86
Customer Accounting Expense	29,200.80	26,478.63	10.28%	210,812.85	272,885.44	252,925.84	19,959.60	7.89%	337,000.00	80.97%	64,114.56
Marketing and Advertising Expense	1,594.46	1,408.57	13.20%	14,753.41	14,232.41	17,515.87	(3,283.46)	-18.75%	23,000.00	61.88%	8,767.59
Admin/General/Outside Services Expense	18,440.55	26,915.48	-31.49%	224,339.22	211,097.46	248,316.01	(37,218.55)	-14.99%	325,500.00	64.85%	114,402.54
Office, Insurance, & Maintenance	27,409.93	25,884.24	5.89%	192,149.58	222,993.49	244,928.32	(21,934.83)	-8.96%	334,000.00	66.76%	111,006.51
Employee Benefits & Other Compensation	93,805.96	89,155.02	5.22%	790,923.77	874,502.63	899,412.37	(24,909.74)	-2.77%	1,194,000.00	73.24%	319,497.37
Miscellaneous Expenses	5,717.83	4,130.88	38.42%	26,039.21	44,484.48	44,715.96	(231.48)	-0.52%	65,000.00	68.44%	20,515.52
Depreciation Expenses	66,398.73	63,525.00	4.52%	570,776.96	583,378.70	571,725.00	11,653.70	2.04%	770,000.00	75.76%	186,621.30
TOTAL OPERATING EXPENSES	\$ 694,536.18	\$ 779,072.03	-10.85%	\$ 6,667,428.81	\$ 6,605,956.31	\$ 7,307,978.94	\$ (702,022.63)	-9.61%	\$ 9,668,790.00	68.32%	3,062,833.69
OPERATING INCOME (LOSS)	\$ 142,951.77	\$ 112,964.32	26.55%	\$ 805,313.57	\$ 1,323,001.55	\$ 798,768.72	\$ 524,232.83	65.63%	\$ 1,037,684.00	127.50%	(285,317.55)
NON-OPERATING REVENUE (EXPENSE)											
Interest Income	\$ 4,739.32	\$ 3,586.54	32.14%	\$ 25,710.58	\$ 44,678.84	\$ 21,564.43	\$ 23,114.41	107.19%	\$ 30,000.00	148.93%	(14,678.84)
Interest Expense	\$ 3,917.18	\$ 4,259.39	-8.03%	\$ 47,119.90	\$ 37,570.10	\$ 38,534.69	\$ (964.59)	-2.50%	\$ 51,318.00	73.21%	13,747.90
Gain/Loss on Sale of Property/Investments	\$ -	\$ -	#DIV/0!	\$ 20,910.56	\$ (331.08)	\$ -	\$ (331.08)	#DIV/0!	\$ -	#DIV/0!	331.08
Transfers	\$ 37,053.43	\$ 38,136.46	-2.84%	\$ 320,527.29	\$ 344,486.13	\$ 354,381.37	\$ (9,895.24)	-2.79%	\$ 463,650.00	74.30%	119,163.87
Mutual Aid Revenue (Expense)	\$ -	\$ -	#DIV/0!	\$ 9,139.73	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -
TOTAL NON-OPERATING REVENUE (EXPENSE)	\$ (36,231.29)	\$ (38,809.31)	-6.64%	\$ (311,886.32)	\$ (337,708.47)	\$ (371,351.62)	\$ 33,643.15	-9.06%	\$ (484,968.00)	69.64%	(147,259.53)
NET INCOME (LOSS)	\$ 106,720.48	\$ 74,155.00	43.92%	\$ 493,427.25	\$ 985,293.08	\$ 427,417.10	\$ 557,875.98	130.52%	\$ 552,716.00	178.26%	(432,577.08)

Capital Expenses Fiscal Year July 1, 2023 - June 30, 2024

Updated: March 2024

Capital Budget For Fiscal Year FY 2024	\$945,700
Amount Remaining from FY 2023 Capital Budget	\$50,000
Total Available Capital Budget in FY 2024	\$995,700

Work in Process

G/L #	Description	YTD Amt
107.480.20	Harvest Meadows Phases 4 & 5	\$30,455
107.552.20	Energy Center Improvements	\$1,297
107.630.20	IT Upgrade Project	\$2,161
107.630.20	GIS	\$29,880
107.640.20	Stony Bluff Phase 5	\$6,074
107.670.20	East Side Feed - LLP Satellite Projects	\$85,189
107.700.20	Replace Poles by the River	\$3,540
130.100.20	Vehicle Equipment Replacement Fund	\$93,500
	Pending Board-Approved Purchases	\$31,500

Total WIP Capital Expense	\$283,597
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Work in Process Transferred to Property, Plant, and Equipment (PPE)
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G/L #	Description	YTD Amt
107.670.20	East Side Feed - Contractor	\$264,884
361.000.20	Energy Center Emergency Generator	\$5,841
367.000.20	Dollar Tree Service	\$11,989
367.000.20	Oberley Dr Infrastructure	\$8,695
391.100.20	Website Redesign	\$11,235

Total PPE Expenses	\$302,643
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Capital Assets Purchased

154.000.20	Capital Assets Purchased and in Inventory	\$51,106
391.000.20	Office Furniture & Equipment	\$7,715
391.100.20	Computer Equipment & Software	\$2,926
397.000.20	UCaaS Onboarding	\$6,563
397.100.20	Security cameras/Access Control Readers	\$10,848

Total Capital Assets Purchased	\$79,157
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Total Capital Expenses	\$665,398
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Capital Asset Sales/Invoicing for Capital Projects

Net Capital Sales	\$0
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Total Capital Expenses	\$665,398
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Remaining Capital Expense Balance	\$330,302
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Capital Budget and Expenses Incurred for Fiscal Year 2024
Updated: March 2024

Project	FY 2024 Budget Amt	FY 2023 Budget Remaining	Midyear Reallocation(s)	Total Budget	Current Month Spent	YTD Spent	Pending Board-Approved Purchases	Amount Remaining
IT Related Projects	\$ 101,200			\$ 101,200	\$ 6,952	\$ 49,839		\$ 51,361
Capital Equipment	\$ 107,500			\$ 107,500	\$ 7,750	\$ 61,747		\$ 45,753
Voltage Conversion Projects	\$ 365,000			\$ 365,000	\$ 476	\$ 350,073		\$ 14,927
Vehicle Replacement Fund	\$ 125,000			\$ 125,000	\$ 10,500	\$ 93,500	\$ 31,500	\$ -
Facility Improvements	\$ 47,000			\$ 47,000		\$ 12,145		\$ 34,855
System Expansion Budget	\$ 150,000			\$ 150,000	\$ 36,529	\$ 36,529		\$ 113,471
Minor Capital Projects	\$ 50,000			\$ 50,000	\$ 15,529	\$ 24,224		\$ 25,776
Prior Year Projects Remaining		\$ 50,000		\$ 50,000		\$ 5,841		\$ 44,159
Total	\$ 945,700	\$ 50,000	\$ -	\$ 995,700	\$ 77,736	\$ 633,898	\$ 31,500	\$ 330,302

**Manager's Report for the
April 2024 Regular LL&P Board Meeting
Last Updated on April 5, 2024**

A. MPPA/MMEA/APPA Update:

- a. **MPPA:** The past month was busy with MPPA activity. Since the last LL&P Board Meeting, we have had a regular board meeting, a CT project meeting, and a Belle River project meeting. One item MPPA is currently addressing is filling vacancies created by the retirement of Dave Walters in Grand Haven. MPPA filled the project committee vacancies in March and will fill the MPPA Treasurer position during the April BOC meeting.

During the March BOC meeting, MPPA provided an outlook on MISO Zone 7 resource adequacy ahead of the planning reserve auction (PRA). As a reminder, the PRA is the process MISO uses to establish the annual value of capacity. It does not appear the clearing price will reach the cost of new entry (CONE), which is the price cap on capacity. This will be the last year MISO uses the current methodology and will move to a reliability-based demand curve starting next year. This will more accurately reflect the incremental value of capacity.

During the CT project committee meeting, MPPA provided multiple updates on various projects. MPPA also provided an update on its ability to pull gas from storage in January when electric market prices were elevated. MPPA was able to economically dispatch the unit to capitalize on the situation. One of the main strategic issues MPPA has been dealing with is associated with the water that is used to inject into the turbine as an emissions control tool. Prices for water delivery have gone up significantly and have become increasingly difficult to schedule. MPPA presented a solution that provides more control and a higher degree of confidence that our water needs will be met.

The Belle River project committee meeting was largely spent talking about funding strategies for the conversion of the plant to a natural gas plant. MPPA is evaluating a variety of debt scenarios for funding the repowering. Megan and I have been looking at the funding strategies from an LL&P impact standpoint and we are comfortable with our obligations. MPPA also reviewed the changes to the Participation Agreement that are necessary to accommodate the repowering.

- b. **MMEA:** The March MMEA board meeting was the day after our last LL&P board meeting. A significant amount of time was spent discussing potential changes to PA-95, which would require all municipals to participate in the Low Income Energy Assistance Fund. As a reminder, LL&P stopped participating in this program due to the administrative burden that was being placed on the local administrator. The day after the LL&P board meeting, I was invited to participate in the meeting with Senator Singh to discuss the potential changes. We had a great dialog and shared how a one-size-fits-all approach doesn't accurately capture the local needs. We also highlighted how communities like Lowell have met the local need for energy assistance through programs like the A+ Fund. Senator Singh was open to the conversation and indicated that he would like to continue our conversations. We expect the bill to be introduced in the coming weeks.

B. Distribution Department Update: Ryan has provided the following update:

- a. **Harvest Meadows Phase 4 & 5:** Dirt work contractors started to install the road crossing sleeves for the development's utility systems this past month. Once these road crossings are complete, the developer will move forward with the first layer of pavement. Soon after the pavement install, LL&P crews will move in and start the trenching process for our electric install work. LL&P will make every effort to coordinate the trenching with any other utility that would like to participate in the work. Having all of the utilities in the same trench is a win for everyone.
- b. **Other Distribution Projects:** Staff has completed the replacement of two H-type structures for the river crossing span along Hudson St. These H-structures were in poor condition and needed updating for system reliability. Crews installed single pole, heavy construction type structures in place of the old H-structures. LL&P staff also replaced the old cable span with our standard type main circuit cable so everything is up to date. The next step is to replace six poles & conductors going north from the river up to Bowes Road so everything is up to date.
- c. **New Service Install Work:** Crews installed one new service in the Stony Bluff sub-division this past month.
- d. **Equipment update:** We are now complete with all paintwork on the freshly modified pole trailer. This unit is now ready to be used for pipe or poles at any time. This past month we were also able to replace the trailer that we haul our mini-excavator on with a brand new tilt deck trailer. This unit was purchased from Trailer Sales of Michigan located in Jackson, MI. We added a couple of features to the new trailer's deck that will keep the wear and tear to a minimum. That way we will have this new unit for many years and it will stay in great shape.
- e. **New East-Side Feed:** Poles for replacing our aged out poles along North Washington Street arrived and were placed in a pile along North Washington. We placed them out there closer to the job site so our crews could avoid hauling them through our busy town. Locates for replacing these 16 poles have been called in and we will be starting this work very soon.

C. **Generation Department Update:** Casey provided the following update:

During the month of March, Tom and I operated the generators to exercise all of the equipment. Everything operated great and we didn't experience any issues. After we operated the equipment we took oil samples to have them analyzed. All oil samples came back with good results.

We are continuing to work on multiple small projects related to water treatment and facility maintenance.

Over the past 9 months, we have made multiple IT infrastructure upgrades. This created a collection of old obsolete equipment that needed to be disposed of. We transported the equipment to a certified disposal company to have it destroyed/recycled.

During the month of April, we are working with a contractor to remove two overhead doors and fill in the opening with matching cinder blocks. The overhead doors are no longer utilized and water leaks into the building whenever it rains.

- D. **Safety Update:** Crews participated in a MECA safety training at the Homeworks Tricounty office in Portland. Portland also participated in the meeting. As with all MECA safety meetings, the meeting started with a review of close calls, near misses, and accidents. The meeting focused on rubber goods but was extended to cover additional topics. Our 4 senior most employees were also selected to be crew leaders in an exercise. We created teams and competed to construct structures out of straws to hold 2 square washers. This provided an opportunity to work with the crews from Homeworks and Portland.
- E. **Lineworker Appreciation Events:** Councilmember Chambers has taken charge of organizing our annual Lineworker Appreciation event. This will be held on Saturday, April 27th at New Union starting at 4 pm. We will also be having an appreciation breakfast at 8am on Thursday, April 18th. Please join us for these events as this is a great time to recognize the great staff we have at LL&P.
- F. **Facility Projects:** Casey highlighted our only active facility project at this time. We are filling in the overhead doors on the generation side of the Energy Center.
- G. **Lineshack:** I spoke with our legal counsel and we should see a letter detailing roles and responsibilities associated with the Lineshack building.
- H. **Transformer Fire:** I do not have any updates and I will be taking this off the manager's report next month. While this is not completely dead, we have not seen any progress in months.
- I. **RP3 Application:** I will provide an RP3 update at the board meeting.
- J. **IT Update:** We continue to work with IP Consulting to identify future projects and fine-tune our FY 25 capital budget. IT expenditures are going to continue to be significant and we will need to continue to reinvest in our infrastructure as we progress through asset life cycles.
I was not able to participate in our monthly meeting for the NIST CSF process, but Casey and Megan worked through the remainder of the initial baseline assessment with IPC.
- K. **Valuation Study:** Nothing new to report.
- L. **Alternative Schedule:** The outside crew's alternative schedule has worked out well and we will draft an MOU to incorporate the new schedule into the collective bargaining agreement. This will be a future action item.
- M. **Business-to-Customer Payments:** We are currently working on internal processes and will be rolling this out to our customers in the coming months.
- N. **GIS:** Due to some setbacks, we had to cancel an internal meeting to continue with the setup of the GIS fields. We will be revisiting this in April. Last month, we were able to setup a new virtual SFTP server to facilitate the sharing of data between our AMI system and our customer information system.
- O. **ATT Joint Use Agreement:** We continue to work out the details with ATT and Davey for the joint use audit scheduled for this spring.
- P. **Arbor Board Funding:** I would like to put this on hold for the time being.

- Q. **2024 MPPA Stakeholder Meeting**: Please save the date. MPPA will hold its 2024 Stakeholder Meeting at Frederik Meijer Gardens on May 2, 2024. We have quite a few people registered for this event and I want to encourage everyone to attend that can fit it into their schedule.
- R. **Cash Levels/ MERS Surplus/ Equipment Replacement**: As our cash level grows to the 140-day mark and we approach the end of the fiscal year, we are meeting internally to discuss strategic opportunities. While electric markets are relatively stable at this time and are forecasted to be relatively stable for the next year, we anticipate significant volatility in the coming years. A healthy cash position will position LL&P to weather the volatility without needing to put a pause on capital projects. We are evaluating contributions to the equipment replacement fund and the MERS surplus division.
- S. **APPA National Conference**: The APPA National Conference will be held in San Diego, June 10-12. I have been asked, and plan to, present at the national conference. APPA reached out to see if I would co-present on Strategies for Improving Customer Satisfaction. I will be presenting with the CEO of Great Blue Research, the company that APPA partners with for customer surveys.
- T. **Staffing Update**: During the board meeting, I will provide an update on staffing.
- U. **UFS**: Covered in Action Items.
- V. **Insurance Update**: Staff is meeting with our insurance broker, BHS, on Tuesday morning before the board meeting. As I mentioned last month, our HealthbyChoice plan is being terminated and we will need to identify an alternative plan for our benefit year starting in July. Depending on the meeting and the information we are provided, we will potentially provide an update or have an initial presentation at the April board meeting.
- W. **Adopt-A-Road**: Our first Adopt-A-Road cleanup event is scheduled for April 30th at 4:30pm.
- X. **Cyber Security Training**: Thank you to everyone for completing your cybersecurity training.
- Y. **Anniversaries**: There were no work anniversaries in March.
- Z. **Payables**: March payables are included in your packet.



**WORK AT THE
RIVER CROSSING**

CAREER DAY AT LHS



LEARN WHAT IT TAKES TO BECOME AN ELECTRICAL LINE WORKER



WHAT DOES AN ELECTRICAL LINEWORKER DO?

An electric utility lineworker installs, maintains, and repairs electrical distribution and transmission systems. This includes transformers, circuit breakers, and switches. He or she also digs holes, using augers, and sets poles, using cranes and transmission and distribution lines, sometimes in the middle person in this career climbs poles or uses truck-mounted buckets to access equipment. They are among the first to be called to respond to power outages.

Needed Skills and Education: To be a lineman, high levels of skill are needed to observe and diagnose electrical/electronic problems and to repair electrical/electronic objects. A lineman also needs to be able to follow manufacturing blueprints and diagrams, operate earth boring or drilling equipment, repair large fixed structures of objects, and use electrical repair hand and power tools and electronic testing instruments.

Most companies require linemen to have post-secondary training and education. Some require linemen to have post-secondary training and education in the areas of Electrical and Power Engineering and formal apprenticeships lasting up to 5 years is required.

CAREER PATHS & TIPS

- Look more attractive to employers and obtain a CDL License
- Earn an Associate's Degree from a college or university (1-2 years) or attend a trade school (15 weeks), some schools that offer a Lineworker Program are:
 - Grand Rapids Community College
 - Alpena Community College
 - Jackson College
 - Northern Michigan University
 - Southeastern Lineman Training Center
 - Northwestern Lineman College
- Obtain an entry-level position at a municipal utility contractor, or co-op. Earn while you learn!
 - If hired as an Apprentice Lineworker, you will go through a four year apprentice program
- Complete training and be placed in a job through a local lineworker union
 - Local 876 - Mt Pleasant
 - Local 17 - Detroit

HOW MUCH DO LINEWORKERS MAKE?

Current union wage: \$55/hour
Current investor-owned utility wage: \$60/hour



TRAINING AT THE ENERGY CENTER



SYSTEM RIDE-ALONG



Tony and Lisa at the COMMUNITY EXPO



Meg
LLP CUSTOMER &
GIVEAWAY WINNER!



**LL&P and Other City Department's
Schedule of Meetings, Events, and Important Dates**

April 10	MPPA Board Meeting (10:00 am)
April 15	Lowell City Council Meeting (7:00 pm)
April 17	MMEA Board Meeting & Legislative Reception (10:00 am)
April 18	National Lineworker Appreciation Day (Breakfast @ 8am)
April 27	Lineman/LL&P Appreciation Dinner (4:00 pm)
April 30	Adopt-A-Road (4:30 pm)
May 2	MMEA/MPPA Spring Meeting
May 6	Lowell City Council Meeting (7:00 pm)
May 14	Lowell Light & Power Board Meeting (6:00 pm)

Updated April 3, 2024

Lowell Light & Power Performance Data
For the Month of March 2024

Electric Sales and Usage Data

Category	Current Month	Current Month, Previous Year	% Change Year to Year	Current Fiscal Year, YTD	Previous Fiscal Year, YTD
Total Electric Sales (\$)	\$814,594	\$838,877	-2.89%	\$7,780,949	\$7,358,689
Residential Customers*	2,699	2,650	1.85%	N/A	N/A
Residential Sales (kWh)	1,476,853	1,610,780	-8.31%	15,383,021	15,584,967
Residential Sales (\$)	\$225,485	\$245,891	-8.30%	\$2,252,348	\$2,192,019
Average Residential Bill	\$84	\$93	-9.96%	N/A	N/A
Average Residential kWh Sales Per Customer	547	608	-9.98%	N/A	N/A
Commercial Customers**	437	440	-0.68%	N/A	N/A
Commercial Sales (kWh)	1,845,124	1,863,344	-0.98%	17,505,841	16,873,485
Commercial Sales (\$)	\$250,360	\$262,263	-4.54%	\$2,387,536	\$2,309,661
Average Commercial Bill	\$573	\$596	-3.88%	N/A	N/A
Average Commercial kWh Sales Per Customer	4,222	4,235	-0.30%	N/A	N/A
Industrial Customers***	8	8	0.00%	N/A	N/A
Industrial Sales (kWh)	3,528,000	3,231,000	9.19%	31,089,000	28,631,700
Industrial Sales (\$)	\$338,748	\$330,724	2.43%	\$3,141,065	\$2,857,009
Average Industrial Bill	\$42,344	\$41,340	2.43%	N/A	N/A
Average Industrial kWh Sales Per Customer	441,000	403,875	9.19%	N/A	N/A
Internal Generation (kWh)	16,249	0	#DIV/0!	53,121	64,239
*Residential Customers Previous Month				2,676	
**Commercial Customers Previous Month				438	
***Industrial Customers Previous Month				8	

Information From Prior Months (Delayed Reporting by MPPA)

Total Electric Requirements (kWh) - January 2024/2023	7,631,618	7,002,121
Peak Demand (mW) - February 2024/2023	13.347	12.450

Cash And Investments

Unrestricted			Restricted		
	Current Month	Change from Previous Month		Current Month	Change from Previous Month
Fifth Third Investments	\$ 861,951.48	\$ 2,384.30	Vehicle Replacement	\$ 198,411.92	\$ 10,984.31
Huntington Bank	\$ 1,395,268.12	\$ 79,179.74	Customer Deposits	\$ 184,957.96	\$ 1,160.59
Huntington Money Market Fund	\$ 126,035.80	\$ 320.32	Bond Reserve Fund	\$ 156,143.48	\$ 541.80
Bond Redemption Fund	\$ 322,078.62	\$ 40,031.26			
Huntington Investments	\$ 500,000.00	\$ -			
Total	\$ 3,205,334.02	\$ 121,915.62		\$ 539,513.36	\$ 12,686.70

Benevolence Reporting FY 2024

In Kind	Total Budget	Current Month	Year to Date
Chamber Work		\$ 726.08	\$ 3,309.60
Pink Arrow			\$ 1,079.26
YMCA			\$ 914.80
Total	\$ 11,000.00	\$ 726.08	\$ 5,303.66

Financial	Total Budget	Current Month	Year to Date
Harvest Hustle			\$ 250.00
YMCA Turkey Trot			\$ 250.00
Holiday Lighting/Rotary			\$ 1,000.00
Lowell Little League			\$ 450.00
Total	\$ 5,000.00	\$ -	\$ 1,950.00

Grand Total	\$ 16,000.00	\$ 726.08	\$ 7,253.66
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March 31, 2024 Income Statement

Line Item	Current Month Actual	Current Month Budget	Variance %	Prior YTD Actual	Current YTD Actual	Current YTD Budget	Current YTD Variance	Variance %	Yearly Budget Total	% of Budget Used	Amount Until Yearly Budget Total is Reached
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OPERATING REVENUE

Sales

Residential Sales	214,089.56	251,701.42	-14.94%	2,093,451.05	2,145,295.95	2,215,456.09	(70,160.14)	-3.17%	2,927,741.00	73.27%	782,445.05
Residential Renewable Energy Charge	7,960.70	7,972.28	-0.15%	70,441.70	71,264.80	71,399.64	(134.84)	-0.19%	95,400.00	74.70%	24,135.20
RS: Energy Optimization Charge	3,383.61	3,871.16	-12.59%	28,585.46	35,249.82	36,456.38	(1,206.56)	-3.31%	47,662.00	73.96%	12,412.18
Residential VGP Program Charge	51.05	51.58	-1.03%	512.11	513.74	454.03	59.71	13.15%	600.00	85.62%	86.26
Total Residential Sales	225,484.92	263,544.86	-14.44%	2,192,990.32	2,252,324.31	2,323,312.11	(70,987.80)	-3.06%	3,071,403.00	73.33%	819,078.69
Commercial Sales (GS)	105,551.08	122,766.42	-14.02%	1,022,842.21	1,031,146.22	1,093,220.29	(62,074.07)	-5.68%	1,425,510.00	72.34%	394,363.78
Commercial Sales (GSD)	137,258.13	141,555.51	-3.04%	1,217,023.64	1,287,025.18	1,340,920.13	(53,894.95)	-4.02%	1,773,649.00	72.56%	486,623.82
Commercial GS/GSD Renewable Energy Charge	4,324.34	4,391.51	-1.53%	39,375.01	38,925.43	39,489.42	(563.99)	-1.43%	52,668.00	73.91%	13,742.57
GS/GSD Energy Optimization	2,707.80	2,736.60	-1.05%	24,520.77	24,405.55	24,598.82	(193.27)	-0.79%	32,810.00	74.38%	8,404.45
GS/GSD VGP Program Charge	22.89	43.06	-46.84%	425.25	303.23	383.45	(80.22)	-20.92%	500.00	60.65%	196.77
Commercial Sales (GSDTO)	292,429.27	294,388.53	-0.67%	2,425,220.80	2,697,597.02	2,709,265.45	(11,668.43)	-0.43%	3,591,137.00	75.12%	893,539.98
Commercial Sales (GSDPDM)	41,919.20	45,570.01	-8.01%	396,166.31	403,867.60	414,551.99	(10,684.39)	-2.58%	548,347.00	73.65%	144,479.40
Commercial GSDTO/GSDPDM Renewable Energy Charge	1,496.00	1,510.07	-0.93%	12,111.37	13,464.00	13,411.23	52.77	0.39%	17,952.00	75.00%	4,488.00
GSDTO/GSDPDM Energy Optimization	2,904.00	2,931.22	-0.93%	23,516.60	26,136.00	26,033.84	102.16	0.39%	34,848.00	75.00%	8,712.00
Total Commercial Sales	588,612.71	615,892.94	-4.43%	5,161,201.96	5,522,870.23	5,661,874.62	(139,004.39)	-2.46%	7,477,421.00	73.86%	1,954,550.77
Security/Standby Light Energy Sales	496.04	541.67	-8.42%	4,496.78	4,440.64	4,875.00	(434.36)	-8.91%	6,500.00	68.32%	2,059.36

Total Sales Revenue	\$ 814,593.67	\$ 879,979.47	-7.43%	\$ 7,358,689.06	\$ 7,779,635.18	\$ 7,990,061.73	\$ (210,426.55)	-2.63%	\$ 10,555,324.00	73.70%	2,775,688.82
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Service

Customer Late Charges	4,862.05	4,351.24	11.74%	42,406.72	46,262.38	42,467.39	3,794.99	8.94%	55,000.00	84.11%	8,737.62
Reconnect/Disconnect Fees	0.00	60.93	-100.00%	1,250.00	1,400.00	1,105.43	294.57	26.65%	1,700.00	82.35%	300.00
Pole Attachment Fees	0.00	14.54	-100.00%	6,639.29	6,589.29	6,205.56	383.73	6.18%	6,700.00	98.35%	110.71
Miscellaneous Fees	0.00	85.19	-100.00%	1,480.00	1,840.00	504.09	1,335.91	265.01%	750.00	245.33%	(1,090.00)
Miscellaneous Service Revenue	6,597.44	1,119.13	489.51%	9,942.61	35,153.74	8,747.84	26,405.90	301.86%	10,000.00	351.54%	(25,153.74)
New Account/Account Relocation Fee	1,320.00	950.83	38.83%	9,135.00	9,150.00	9,098.61	51.39	0.56%	12,000.00	76.25%	2,850.00

Total Service Revenue	\$ 12,779.49	\$ 6,581.88	94.16%	\$ 70,853.62	\$ 100,395.41	\$ 68,128.93	\$ 32,266.48	47.36%	\$ 86,150.00	116.54%	(14,245.41)
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Miscellaneous

Chatham Street Lease	4,657.89	4,642.00	0.34%	39,309.84	41,708.93	41,074.00	634.93	1.55%	55,000.00	75.83%	13,291.07
Other Revenue	5,456.90	833.00	555.09%	3,889.86	7,218.34	7,483.00	(264.66)	-3.54%	10,000.00	72.18%	2,781.66

Total Miscellaneous Revenue	\$ 10,114.79	\$ 5,475.00	84.75%	\$ 43,199.70	\$ 48,927.27	\$ 48,557.00	\$ 370.27	0.76%	\$ 65,000.00	75.27%	16,072.73
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TOTAL OPERATING REVENUE	\$ 837,487.95	\$ 892,036.35	-6.12%	\$ 7,472,742.38	\$ 7,928,957.86	\$ 8,106,747.66	\$ (177,789.80)	-2.19%	\$ 10,706,474.00	74.06%	2,777,516.14
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OPERATING EXPENSES

Generation

Fuel	132.13	2,103.00	-93.72%	11,042.92	4,748.45	8,298.00	(3,549.55)	-42.78%	15,000.00	31.66%	10,251.55
Generation Expenses	4,250.84	5,110.00	-16.81%	43,395.64	47,353.84	56,940.00	(9,586.16)	-16.84%	73,000.00	64.87%	25,646.16
Maintenance: Generating & Electrical Equipment	613.33	2,600.00	-76.41%	5,960.46	11,866.31	23,075.00	(11,208.69)	-48.58%	32,500.00	36.51%	20,633.69
Maintenance: Other Power Generation	439.98	720.00	-38.89%	5,364.42	4,882.05	6,840.00	(1,957.95)	-28.63%	9,000.00	54.25%	4,117.95

March 31, 2024 Income Statement

Line Item	Current Month Actual	Current Month Budget	Variance %	Prior YTD Actual	Current YTD Actual	Current YTD Budget	Current YTD Variance	Variance %	Yearly Budget Total	% of Budget Used	Amount Until Yearly Budget Total is Reached
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Maintenance: Structures	1,977.01	1,400.00	41.22%	17,013.42	18,595.54	13,475.00	5,120.54	38.00%	17,500.00	106.26%	(1,095.54)
Maintenance: Supervision & Engineering	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Miscellaneous Other Power Generation Expenses	10,548.45	10,359.62	1.82%	89,997.46	92,000.59	90,123.25	1,877.34	2.08%	120,000.00	76.67%	27,999.41
Operating Supervision/Engineering	1,769.78	3,150.00	-43.82%	17,796.89	18,070.49	26,075.00	(8,004.51)	-30.70%	35,000.00	51.63%	16,929.51
Safety and Training Expense	244.12	825.00	-70.41%	4,439.48	1,615.48	4,950.00	(3,334.52)	-67.36%	7,500.00	21.54%	5,884.52
Tools	0.00	120.00	-100.00%	(115.96)	561.18	680.00	(118.82)	-17.47%	1,000.00	56.12%	438.82

Total Generation Expenses	\$ 19,975.64	\$ 26,387.62	-24.30%	\$ 194,894.73	\$ 199,693.93	\$ 230,456.25	\$ (30,762.32)	-13.35%	\$ 310,500.00	64.31%	110,806.07
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Purchased Power

AMP Ohio Energy Project	5,911.19	8,015.92	-26.26%	75,910.57	48,366.68	66,331.97	(17,965.29)	-27.08%	87,973.00	54.98%	39,606.32
Belle River Project	61,956.42	91,666.96	-32.41%	880,748.60	579,052.55	817,071.92	(238,019.37)	-29.13%	1,059,114.00	54.67%	480,061.45
Campbell Number 3 Project	128,195.74	112,486.64	13.97%	1,149,010.27	938,318.43	1,130,289.29	(191,970.86)	-16.98%	1,469,788.00	63.84%	531,469.57
Deficiency Capacity Charge	(1,247.81)	(10,064.57)	-87.60%	(107,361.84)	(11,910.14)	(85,433.86)	73,523.72	-86.06%	(114,919.00)	10.36%	(103,008.86)
Forecasted Market Balancing	24,398.42	63,134.39	-61.35%	310,002.77	216,352.26	479,599.02	(263,246.76)	-54.89%	617,378.00	35.04%	401,025.74
Energy Services Project	8,730.02	10,755.50	-18.83%	215,542.20	366,828.49	160,164.13	206,664.36	129.03%	253,168.00	144.90%	(113,660.49)
Granger Energy Project	74,765.47	74,250.11	0.69%	577,364.95	580,279.69	637,641.91	(57,362.22)	-9.00%	858,751.00	67.57%	278,471.31
MPPA Transmission Project	4,222.25	4,767.93	-11.44%	42,089.67	46,889.65	40,661.10	6,228.55	15.32%	50,927.00	92.07%	4,037.35
Transmission Charge	(3,319.39)	4,736.00	-170.09%	41,595.66	99,725.70	33,152.00	66,573.70	200.81%	47,360.00	210.57%	(52,365.70)
Kalkaska: CT Project	35,593.00	54,653.26	-34.87%	402,808.80	374,988.34	521,214.01	(146,225.67)	-28.05%	641,036.00	58.50%	266,047.66
MPPA Service Supply Committee Expense	2,430.11	2,473.95	-1.77%	23,846.17	51,206.11	24,615.79	26,590.32	108.02%	35,000.00	146.30%	(16,206.11)
Assembly Solar Project	20,987.13	21,331.03	-1.61%	144,903.18	192,545.81	209,822.32	(17,276.51)	-8.23%	284,214.00	67.75%	91,668.19
Pegasus Wind Project	28,171.09	24,222.03	16.30%	212,375.60	178,253.06	234,124.34	(55,871.28)	-23.86%	310,000.00	57.50%	131,746.94

Total Purchased Power Expenses	\$ 390,793.64	\$ 462,429.15	-15.49%	\$ 3,968,836.60	\$ 3,660,896.63	\$ 4,269,253.94	\$ (608,357.31)	-14.25%	\$ 5,599,790.00	65.38%	1,938,893.37
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Distribution

Customer Installation Expense	(4,113.42)	4,185.97	-198.27%	30,936.94	41,486.56	60,311.12	(18,824.56)	-31.21%	73,000.00	56.83%	31,513.44
Load Dispatching	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Maintenance: Line Transformers	0.00	583.53	-100.00%	1,626.61	1,059.97	4,148.27	(3,088.30)	-74.45%	7,500.00	14.13%	6,440.03
Maintenance: Meters	0.00	245.64	-100.00%	3,509.40	627.22	6,670.09	(6,042.87)	-90.60%	8,500.00	7.38%	7,872.78
Maintenance: Overhead Lines	20,538.89	1,914.26	972.94%	51,628.20	142,532.56	42,970.58	99,561.98	231.70%	57,500.00	247.88%	(85,032.56)
Maintenance: Street Lighting	201.08	230.70	-12.84%	12,455.77	11,317.18	6,339.11	4,978.07	78.53%	10,000.00	113.17%	(1,317.18)
Maintenance: Structures	1,971.71	2,151.87	-8.37%	18,001.75	18,700.74	29,779.47	(11,078.73)	-37.20%	40,000.00	46.75%	21,299.26
Maintenance: Substations	588.57	492.88	19.41%	7,008.00	7,446.90	8,873.15	(1,426.25)	-16.07%	17,000.00	43.81%	9,553.10
Maintenance: Underground Lines	(4,845.08)	4,491.50	-207.87%	43,103.69	42,731.92	41,118.48	1,613.44	3.92%	55,000.00	77.69%	12,268.08
Meter Expenses	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Miscellaneous Distribution Expense	2,868.03	5,872.40	-51.16%	43,040.38	57,072.32	61,753.17	(4,680.85)	-7.58%	75,000.00	76.10%	17,927.68
Operation Supervision/Engineering	9,685.68	12,256.58	-20.98%	69,581.15	87,375.57	104,169.99	(16,794.42)	-16.12%	140,000.00	62.41%	52,624.43
Operation Supervision/Xmission System	0.00	683.79	-100.00%	236.35	215.39	1,433.90	(1,218.51)	-84.98%	2,500.00	8.62%	2,284.61
Overhead Line Expenses	0.00	310.21	-100.00%	315.96	2,389.79	2,581.28	(191.49)	-7.42%	3,000.00	79.66%	610.21
Street Lighting Expenses	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Substation Expenses	0.00	513.15	-100.00%	185.50	1,000.37	3,996.12	(2,995.75)	-74.97%	5,500.00	18.19%	4,499.63
Safety and Training Expense	7,890.45	5,627.75	40.21%	29,434.50	26,763.87	40,198.94	(13,435.07)	-33.42%	58,000.00	46.14%	31,236.13
Tools	223.09	303.03	-26.38%	4,748.33	4,513.88	5,734.19	(1,220.31)	-21.28%	7,500.00	60.19%	2,986.12
Trucks and Transportation Expense	4,561.05	3,855.07	18.31%	45,613.62	38,249.47	37,794.91	454.56	1.20%	50,000.00	76.50%	11,750.53
Tree Trimming Expense	1,553.17	7,467.29	-79.20%	97,636.89	32,667.07	53,152.19	(20,485.12)	-38.54%	70,000.00	46.67%	37,332.93
Underground Line Expenses	75.42	1,571.83	-95.20%	14,839.44	5,640.36	17,704.43	(12,064.07)	-68.14%	30,000.00	18.80%	24,359.64

March 31, 2024 Income Statement

Line Item	Current Month Actual	Current Month Budget	Variance %	Prior YTD Actual	Current YTD Actual	Current YTD Budget	Current YTD Variance	Variance %	Yearly Budget Total	% of Budget Used	Amount Until Yearly Budget Total is Reached
Total Distribution Expenses	\$ 41,198.64	\$ 52,757.45	-21.91%	\$ 473,902.48	\$ 521,791.14	\$ 528,729.39	\$ (6,938.25)	-1.31%	\$ 710,000.00	73.49%	188,208.86
Customer Accounting											
Customer Accounts: Supervision	925.06	1,337.18	-30.82%	11,709.98	11,913.54	13,154.79	(1,241.25)	-9.44%	17,500.00	68.08%	5,586.46
Customer Assistance Expense	3,210.31	3,914.71	-17.99%	28,298.62	29,959.87	37,295.78	(7,335.91)	-19.67%	50,000.00	59.92%	20,040.13
Customer Records/Collections Expense	7,679.36	5,974.23	28.54%	58,274.05	60,721.48	57,474.58	3,246.90	5.65%	77,500.00	78.35%	16,778.52
Customer Service Training	517.15	168.71	206.53%	168.94	1,125.60	1,895.31	(769.71)	-40.61%	2,500.00	45.02%	1,374.40
Uncollectible Account Expense	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Meter Reading Expense	1,321.55	1,254.29	5.36%	9,455.11	12,618.19	12,392.55	225.64	1.82%	17,000.00	74.22%	4,381.81
Miscellaneous Customer Accounts Expense	4,795.96	5,066.42	-5.34%	41,437.43	42,312.91	46,094.55	(3,781.64)	-8.20%	62,500.00	67.70%	20,187.09
EOC Program Portfolio											
Residential Program Portfolio	2,800.13	1,831.60	52.88%	15,450.79	23,417.73	17,723.50	5,694.23	32.13%	22,500.00	104.08%	(917.73)
Comm/Indust. Program Portfolio	7,559.78	6,400.00	18.12%	40,246.71	85,675.22	61,200.00	24,475.22	39.99%	80,000.00	107.09%	(5,675.22)
Portfolio-Level Costs (Admin)	391.50	531.48	-26.34%	5,771.22	5,140.90	5,694.78	(553.88)	-9.73%	7,500.00	68.55%	2,359.10
Total EOC Program Portfolio	10,751.41	8,763.08	22.69%	61,468.72	114,233.85	84,618.29	29,615.56	35.00%	110,000.00	103.85%	(4,233.85)
Total Customer Accounting Expense	\$ 29,200.80	\$ 26,478.63	10.28%	\$ 210,812.85	\$ 272,885.44	\$ 252,925.84	\$ 19,959.60	7.89%	\$ 337,000.00	80.97%	64,114.56
Marketing and Advertising											
Advertising Expense	1,594.46	1,408.57	13.20%	14,753.41	14,232.41	17,515.87	(3,283.46)	-18.75%	23,000.00	61.88%	8,767.59
Demonstrating and Selling Expense	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Total Marketing and Advertising Expense	\$ 1,594.46	\$ 1,408.57	13.20%	\$ 14,753.41	\$ 14,232.41	\$ 17,515.87	\$ (3,283.46)	-18.75%	\$ 23,000.00	61.88%	8,767.59
Admin./General/Outside Services											
Administrative and General Salaries	16,721.16	14,641.05	14.21%	157,855.65	151,527.10	161,293.18	(9,766.08)	-6.05%	214,000.00	70.81%	62,472.90
Board Conferences and Training	0.00	3,409.00	-100.00%	881.19	0.00	4,521.50	(4,521.50)	-100.00%	5,000.00	0.00%	5,000.00
Board Meeting and Related Expense	1,719.39	2,044.47	-15.90%	17,179.13	16,462.11	21,439.49	(4,977.38)	-23.22%	27,500.00	59.86%	11,037.89
O/S: Accounting, Legal, Engineering & Consultant	0.00	6,820.96	-100.00%	48,423.25	43,108.25	61,061.83	(17,953.58)	-29.40%	79,000.00	54.57%	35,891.75
Total Admin/General/Outside Services Expense	\$ 18,440.55	\$ 26,915.48	-31.49%	\$ 224,339.22	\$ 211,097.46	\$ 248,316.01	\$ (37,218.55)	-14.99%	\$ 325,500.00	64.85%	114,402.54
Office, Insurance, & Maintenance											
Injuries, Damages, & Safety Expenses	4,350.15	4,605.39	-5.54%	29,226.51	24,628.53	39,654.46	(15,025.93)	-37.89%	51,000.00	48.29%	26,371.47
Maintenance: Office Building	1,411.28	1,450.83	-2.73%	6,376.33	12,825.38	10,961.49	1,863.89	17.00%	16,000.00	80.16%	3,174.62
Office Supplies, Fees, Dues, Phone, Maintenance	17,025.50	15,494.69	9.88%	121,781.74	143,544.58	155,312.37	(11,767.79)	-7.58%	215,000.00	66.76%	71,455.42
Property/Liability Insurance	4,623.00	4,333.33	6.68%	34,765.00	41,995.00	39,000.00	2,995.00	7.68%	52,000.00	80.76%	10,005.00
Total Office, Insurance, & Maintenance	\$ 27,409.93	\$ 25,884.24	5.89%	\$ 192,149.58	\$ 222,993.49	\$ 244,928.32	\$ (21,934.83)	-8.96%	\$ 334,000.00	66.76%	111,006.51
Employee Benefits & Other Compensation											
Compensated Absences	13,052.36	12,334.26	5.82%	134,118.18	137,395.10	152,519.62	(15,124.52)	-9.92%	193,000.00	71.19%	55,604.90
Employee Pensions & Benefits	61,669.42	56,967.02	8.25%	480,145.61	549,358.81	539,566.57	9,792.24	1.81%	720,000.00	76.30%	170,641.19
OPEB	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	10,000.00	0.00%	10,000.00
Other Compensation	5,525.47	5,161.23	7.06%	61,998.02	58,838.69	60,437.58	(1,598.89)	-2.65%	80,000.00	73.55%	21,161.31
Taxes: Social Security & Medicare	8,059.13	8,192.50	-1.63%	74,704.71	78,174.21	88,388.60	(10,214.39)	-11.56%	113,000.00	69.18%	34,825.79

March 31, 2024 Income Statement

Line Item	Current Month Actual	Current Month Budget	Variance %	Prior YTD Actual	Current YTD Actual	Current YTD Budget	Current YTD Variance	Variance %	Yearly Budget Total	% of Budget Used	Amount Until Yearly Budget Total is Reached
Retiree Medical Insurance Coverage	5,499.58	6,500.00	-15.39%	39,957.25	50,735.82	58,500.00	(7,764.18)	-13.27%	78,000.00	65.05%	27,264.18
Total Employee Benefits & Other Compensation	\$ 93,805.96	\$ 89,155.02	5.22%	\$ 790,923.77	\$ 874,502.63	\$ 899,412.37	\$ (24,909.74)	-2.77%	\$ 1,194,000.00	73.24%	319,497.37
Miscellaneous											
Conference/Seminar Expense	4,956.77	2,473.89	100.36%	17,542.68	34,814.69	29,807.76	5,006.93	16.80%	45,000.00	77.37%	10,185.31
Benevolence - In Kind	726.08	916.30	-20.76%	0.00	5,303.66	8,250.00	(2,946.34)	-35.71%	11,000.00	48.22%	5,696.34
Benevolence - Financial	0.00	416.50	-100.00%	0.00	1,950.00	3,750.00	(1,800.00)	-48.00%	5,000.00	39.00%	3,050.00
Miscellaneous General Expenses	34.98	324.19	-89.21%	8,496.53	2,416.13	2,908.20	(492.07)	-16.92%	4,000.00	60.40%	1,583.87
Total Miscellaneous Expenses	\$ 5,717.83	\$ 4,130.88	38.42%	\$ 26,039.21	\$ 44,484.48	\$ 44,715.96	\$ (231.48)	-0.52%	\$ 65,000.00	68.44%	20,515.52
Depreciation Expenses											
Depreciation Expense	66,398.73	63,525.00	4.52%	570,776.96	583,378.70	571,725.00	11,653.70	2.04%	770,000.00	75.76%	186,621.30
Total Depreciation Expenses	\$ 66,398.73	\$ 63,525.00	4.52%	\$ 570,776.96	\$ 583,378.70	\$ 571,725.00	\$ 11,653.70	2.04%	\$ 770,000.00	75.76%	186,621.30
TOTAL OPERATING EXPENSES	\$ 694,536.18	\$ 779,072.03	-10.85%	\$ 6,667,428.81	\$ 6,605,956.31	\$ 7,307,978.94	\$ (702,022.63)	-9.61%	\$ 9,668,790.00	68.32%	3,062,833.69
OPERATING INCOME (LOSS)	\$ 142,951.77	\$ 112,964.32	26.55%	\$ 805,313.57	\$ 1,323,001.55	\$ 798,768.72	\$ 524,232.83	65.63%	\$ 1,037,684.00	127.50%	(285,317.55)
NON-OPERATING REVENUE (EXPENSE)											
Interest Income											
Interest and Dividend	4,739.32	3,586.54	32.14%	26,585.58	44,678.84	11,380.15	33,298.69	292.60%	30,000.00	148.93%	(14,678.84)
Interest Income Series 2012	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
MPPA Trust Fund Change	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
MPPA Working Capital Interest	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Fifth Third Investments FMV Change	0.00	0.00	#DIV/0!	(875.00)	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Total Interest Income	\$ 4,739.32	\$ 3,586.54	32.14%	\$ 25,710.58	\$ 44,678.84	\$ 21,564.43	\$ 23,114.41	107.19%	\$ 30,000.00	148.93%	(14,678.84)
Interest Expense											
Interest Expense on Customer Deposits	(324.49)	0.00	#DIV/0!	(7.63)	(1,279.93)	0.00	(1,279.93)	#DIV/0!	0.00	#DIV/0!	1,279.93
Interest Expense Installment Purchase Loan(s)	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Interest Expense Series 2012 Bonds	4,241.67	4,259.39	-0.42%	47,127.53	38,850.03	38,534.69	315.34	0.82%	51,318.00	75.70%	12,467.97
Total Interest Expense	\$ 3,917.18	\$ 4,259.39	-8.03%	\$ 47,119.90	\$ 37,570.10	\$ 38,534.69	\$ (964.59)	-2.50%	\$ 51,318.00	73.21%	13,747.90
Gain/Loss on Sale of Property/Investment											
Gain on Property Disposal	0.00	0.00	#DIV/0!	26,725.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Gain on Sale of Investments	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Loss on Property Disposal	0.00	0.00	#DIV/0!	(5,814.44)	(331.08)	0.00	(331.08)	#DIV/0!	0.00	#DIV/0!	331.08
Loss on Sale of Investments	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00

March 31, 2024 Income Statement

Line Item	Current Month Actual	Current Month Budget	Variance %	Prior YTD Actual	Current YTD Actual	Current YTD Budget	Current YTD Variance	Variance %	Yearly Budget Total	% of Budget Used	Amount Until Yearly Budget Total is Reached
Total Gain/Loss on Sale of Property/Investments	\$ -	\$ -	#DIV/0!	\$ 20,910.56	\$ (331.08)	\$ -	\$ (331.08)	#DIV/0!	\$ -	#DIV/0!	331.08
Mutual Aid Revenue (Expense)											
Mutual Aid	0.00	0.00	#DIV/0!	9,139.73	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
Total Mutual Aid	\$ -	\$ -	#DIV/0!	\$ 9,139.73	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	0.00
Transfers											
PILOT - City of Lowell	37,053.43	38,136.46	-2.84%	320,527.29	344,486.13	354,381.37	(9,895.24)	-2.79%	463,650.00	74.30%	119,163.87
Total Transfers	\$ 37,053.43	\$ 38,136.46	-2.84%	\$ 320,527.29	\$ 344,486.13	\$ 354,381.37	\$ (9,895.24)	-2.79%	\$ 463,650.00	74.30%	119,163.87
TOTAL NON-OPERATING REVENUE (EXPENSE)	\$ (36,231.29)	\$ (38,809.31)	-6.64%	\$ (311,886.32)	\$ (337,708.47)	\$ (371,351.62)	\$ 33,643.15	-9.06%	\$ (484,968.00)	69.64%	(147,259.53)
NET INCOME (LOSS)	\$ 106,720.48	\$ 74,155.00	43.92%	\$ 493,427.25	\$ 985,293.08	\$ 427,417.10	\$ 557,875.98	130.52%	\$ 552,716.00	178.26%	(432,577.08)

VENDOR/INVOICE GL NO	INVOICE DATE DUE DATE	PO # WO #	INVOICE AMOUNT DIST AMOUNT	1099	DISCOUNT FACTOR DISCOUNT AMOUNT	NET AMOUNT	CHECK NUMBER DATE	CHARGE MO
1187 - AFLAC								
342613	March Payroll Deductions	03/18/24	0	79.30	N	0.000	9999999	
242.250 20		03/08/24	0			0.00	79.30 03/27/24	202403
1099 YES: 0.00		1099 NO: 79.30						
VENDOR TOTAL:			1187 - AFLAC	79.30		79.30		
2920 - ALLIED WASTE SERVICES #240								
003543917	Office Dumpster	03/10/24	0	65.00	N	0.000	9999999	
921.200 20	TR	02/29/24	0			0.00	65.00 03/27/24	202403
003543917	Chatham Dumpster	03/10/24	0	271.94	N	0.000	9999999	
588.000 20	TR	02/29/24	0			0.00	271.94 03/27/24	202403
003543917	Admin Fee	03/10/24	0	5.95	N	0.000	9999999	
921.200 20	MF	02/29/24	0			0.00	5.95 03/27/24	202403
1099 YES: 0.00		1099 NO: 342.89						
VENDOR TOTAL:			2920 - ALLIED WASTE SERVICES #240	342.89		342.89		
8480 - AMAZON CAPITAL SERVICES, INC.								
1M3T1DV64VP3	Pen light	03/06/24	0	25.99	N	0.000	9999999	
548.000 10	75	02/05/24	0			0.00	25.99 03/21/24	202403
1M3T1DV64VP3	Pressure Washer sprayer, Wand	03/06/24	0	133.89	N	0.000	9999999	
588.100 20	75	02/05/24	0			0.00	133.89 03/21/24	202403
1M3T1DV64VP3	Fluid Reservoir Cap	03/06/24	0	11.58	N	0.000	9999999	
588.200 20	79	02/05/24	0			0.00	11.58 03/21/24	202403
1M3T1DV64VP3	Smart Plug Power Strip	03/06/24	0	767.68	N	0.000	9999999	
908.570 20	EO	02/05/24	0			0.00	767.68 03/21/24	202403
1M3T1DV64VP3	Popcorn	03/06/24	0	49.99	N	0.000	9999999	
921.200 20	KS	02/05/24	0			0.00	49.99 03/21/24	202403
1M3T1DV64VP3	Disinfecting Wipes	03/06/24	0	12.74	N	0.000	9999999	
921.200 20	MI	02/05/24	0			0.00	12.74 03/21/24	202403
16MWLN6NMQ44	PVC Pipe Fitting, Cable Connectors	03/21/24	0	25.70	N	0.000	9999999	
548.000 10	75	02/19/24	0			0.00	25.70 03/21/24	202403
16MWLN6NMQ44	Ratchet Wrench, Impact socket	03/21/24	0	38.22	N	0.000	9999999	
588.100 20	75	02/19/24	0			0.00	38.22 03/21/24	202403
16MWLN6NMQ44	Large Long Rope, Horn, Connect	03/21/24	0	98.97	N	0.000	9999999	
588.200 20	79	02/19/24	0			0.00	98.97 03/21/24	202403
16MWLN6NMQ44	Power Outlet, Plug	03/21/24	0	44.97	N	0.000	9999999	
591.000 20	79	02/19/24	0			0.00	44.97 03/21/24	202403
16MWLN6NMQ44	Smart Home WiFi Outlet	03/21/24	0	524.65	N	0.000	9999999	
908.570 20	EO	02/19/24	0			0.00	524.65 03/21/24	202403
16MWLN6NMQ44	Smart Plug Power Strip	03/21/24	0	71.97	N	0.000	9999999	
908.570 20	EO	02/19/24	0			0.00	71.97 03/21/24	202403
16MWLN6NMQ44	Smart Light Bulbs	03/21/24	0	559.65	N	0.000	9999999	
908.570 20	EO	02/19/24	0			0.00	559.65 03/21/24	202403
16MWLN6NMQ44	Trash bags, Paper Towels, Toilet paper	03/21/24	0	114.52	N	0.000	9999999	
921.200 20	MI	02/19/24	0			0.00	114.52 03/21/24	202403
16MWLN6NMQ44	Printer Paper, Bowls, Kcups	03/21/24	0	124.36	N	0.000	9999999	
921.200 20	81	02/19/24	0			0.00	124.36 03/21/24	202403
16MWLN6NMQ44	Window Privacy Film, Batteries	03/21/24	0	18.76	N	0.000	9999999	
921.200 20	81	02/19/24	0			0.00	18.76 03/21/24	202403
16MWLN6NMQ44	Sentry Safe Home Safe	03/21/24	0	222.16	N	0.000	9999999	
921.200 20	81	02/19/24	0			0.00	222.16 03/21/24	202403
16MWLN6NMQ44	Birthday balloons	03/21/24	0	34.98	N	0.000	9999999	
930.250 20	MI	02/19/24	0			0.00	34.98 03/21/24	202403

VENDOR/INVOICE GL NO	INVOICE DATE DUE DATE	PO # WO #	INVOICE AMOUNT DIST AMOUNT	1099	DISCOUNT FACTOR DISCOUNT AMOUNT	NET AMOUNT	CHECK NUMBER DATE	CHARGE MO
1099 YES: 0.00		1099 NO: 2880.78						
VENDOR TOTAL:		8480 - AMAZON CAPITAL SERVICES, INC.		2880.78		2880.78		
8831 - ANCHORS, DOUG								
000013326001	REFUND CREDIT BALANCE 13326-1-1	03/28/24	0	173.66	N	0.000	3478	
232.200	20	03/28/24	0			173.66	03/28/24	202403
1099 YES: 0.00		1099 NO: 173.66						
VENDOR TOTAL:		8831 - ANCHORS, DOUG		173.66		173.66		
1090 - BERNARD'S ACE HARDWARE								
1362583	Engine repair parts	03/12/24	5835	13.98	N	0.000	33818	
593.200	20	02/06/24	0			13.98	03/12/24	202403
1364307	Gorilla glue	03/12/24	5835	8.59	N	0.000	33818	
588.000	20	02/13/24	0			8.59	03/12/24	202403
1365809	Outlet	03/12/24	5835	8.59	N	0.000	33818	
588.000	20	02/20/24	0			8.59	03/12/24	202403
1366408	Tee, elbow	03/12/24	5836	9.58	N	0.000	33818	
548.000	10	02/23/24	0			9.58	03/12/24	202403
1367534	Cap, Pipe, Battery	03/12/24	5835	45.18	N	0.000	33818	
588.000	20	02/27/24	0			45.18	03/12/24	202403
1367550	Hex key set, Hole saw	03/12/24	5835	50.98	N	0.000	33818	
588.100	20	02/27/24	0			50.98	03/12/24	202403
1367729	Linseed oil	03/12/24	5836	16.99	N	0.000	33818	
548.000	10	02/28/24	0			16.99	03/12/24	202403
1368007	Pipe black tube	03/12/24	5835	30.36	N	0.000	33818	
588.000	20	02/29/24	0			30.36	03/12/24	202403
1099 YES: 0.00		1099 NO: 184.25						
VENDOR TOTAL:		1090 - BERNARD'S ACE HARDWARE		184.25		184.25		
7659 - BORDER STATES ELECTRIC SUPPLY								
927859709	ARR RISER POLE 10KV	03/10/24	5813	476.10	N	0.000	9999999	
107.670	20	02/14/24	3376			476.10	03/27/24	202403
1099 YES: 0.00		1099 NO: 476.10						
VENDOR TOTAL:		7659 - BORDER STATES ELECTRIC SUPPLY		476.10		476.10		
5729 - Comcast								
COMCAST0324	City of Lowell Charges	03/08/24	0	109.35	N	0.000	9999999	
146.500	20	02/27/24	0			109.35	03/27/24	202403
COMCAST0324	LLP Charges	03/08/24	0	20.50	N	0.000	9999999	
921.200	20	02/27/24	0			20.50	03/27/24	202403
1099 YES: 0.00		1099 NO: 129.85						
VENDOR TOTAL:		5729 - Comcast		129.85		129.85		
4908 - CITY OF GRAND RAPIDS (INCOME TAXES)								
1stQtrGRtax	City of GR 1st Qtr Tax 2024	03/21/24	0	239.46	N	0.000	9999999	
241.400	20	03/21/24	0			239.46	03/27/24	202403
1099 YES: 0.00		1099 NO: 239.46						
VENDOR TOTAL:		4908 - CITY OF GRAND RAPIDS (INCOME TAXES)		239.46		239.46		
1010 - CITY OF LOWELL								
CTYREVMAR24	MAR 2024 PILOT Payment	03/10/24	0	37053.43	N	0.000	9999999	
927.000	20	02/29/24	0			37053.43	03/27/24	202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	DATE	MO
1000501MAR24	Broadway water and sewer	03/10/24	0	147.40	N	0.000	9999999
921.200 20 80		02/29/24	0		0.00	147.40	03/27/24 202403
1043655MAR24	Chatham water and sewer	03/10/24	0	84.83	N	0.000	9999999
549.000 10 80		02/29/24	0		0.00	84.83	03/27/24 202403
1043655MAR24	Chatham water and sewer	03/10/24	0	84.83	N	0.000	9999999
588.000 20 80		02/29/24	0		0.00	84.83	03/27/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 37370.49	37370.49		37370.49	
1010 - CITY OF LOWELL							
1013 - CONSUMERS ENERGY							
205279862710	CT Generators Gas Expense	03/06/24	0	132.13	N	0.000	9999999
547.000 10 67		02/25/24	0		0.00	132.13	03/21/24 202403
205635773649	Chatham St Heating Expense	03/06/24	0	630.74	N	0.000	9999999
549.000 10 80		02/25/24	0		0.00	630.74	03/21/24 202403
205635773649	Chatham St Heating Expense	03/06/24	0	630.73	N	0.000	9999999
588.000 20 80		02/25/24	0		0.00	630.73	03/21/24 202403
206525411549	Broadway St Heating Expense	03/06/24	0	158.32	N	0.000	9999999
588.000 20 80		02/25/24	0		0.00	158.32	03/21/24 202403
206525411549	Broadway St Heating Expense	03/06/24	0	674.93	N	0.000	9999999
921.200 20 80		02/25/24	0		0.00	674.93	03/21/24 202403
207058912019	Engine Room Generator Gas Expense	03/06/24	0	134.80	N	0.000	9999999
921.200 20 80		02/25/24	0		0.00	134.80	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 2361.65	2361.65		2361.65	
8400 - CORPORATE CONVERSIONS, LLC							
INV0181	Website hosting 2024	03/21/24	0	1500.00	N	0.000	9999999
165.500 20 WH		03/01/24	0		0.00	1500.00	03/21/24 202403
INV0181	Domain Registrations	03/21/24	0	50.00	N	0.000	9999999
921.200 20 WH		03/01/24	0		0.00	50.00	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 1550.00	1550.00		1550.00	
8373 - COTTAGE GROVE CLEANING SERVICES							
121824	Office Cleaning, Jan and Feb 2024	03/04/24	0	400.00	Y	0.000	9999999
921.200 20 OS		02/18/24	0		0.00	400.00	03/21/24 202403
VENDOR TOTAL:		1099 YES: 400.00	1099 NO: 0.00	400.00		400.00	
7568 - DELTA DENTAL							
0001471700	Employee Premiums Withheld, Vision	03/11/24	0	115.84	N	0.000	9999999
242.410 20		03/01/24	0		0.00	115.84	03/21/24 202403
0001471700	Employee Premiums Withheld	03/11/24	0	126.92	N	0.000	9999999
242.550 20		03/01/24	0		0.00	126.92	03/21/24 202403
0001471700	Employer Dental Expense	03/11/24	0	1142.77	N	0.000	9999999
926.050 20 32		03/01/24	0		0.00	1142.77	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 1385.53	1385.53		1385.53	
8826 - DUNN, ASHLEY							
000012328001	REFUND CREDIT BALANCE 12328-3-1	03/28/24	0	119.13	N	0.000	3479
232.200 20		03/28/24	0		0.00	119.13	03/28/24 202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	NET AMOUNT	MO
1099 YES: 0.00		1099 NO: 119.13					
VENDOR TOTAL:	8826 - DUNN, ASHLEY		119.13			119.13	
6268 - EATON COOPER POWER SYSTEMS							
951786755	Smart Meter, Form 2S, CL 200	03/25/24	5782	7750.00	N	0.000	33823
232.400	20	02/29/24	0		0.00	7750.00	03/25/24 202403
951786755	Freight	03/25/24	5782	310.00	N	0.000	33823
588.000	20	02/29/24	0		0.00	310.00	03/25/24 202403
1099 YES: 0.00		1099 NO: 8060.00					
VENDOR TOTAL:	6268 - EATON COOPER POWER SYSTEMS		8060.00			8060.00	
8441 - ELENBAAS STEEL SUPPLY CO							
437188	Steel for pole trailer	03/07/24	0	523.53	N	0.000	33819
588.200	20	02/26/24	0		0.00	523.53	03/12/24 202403
1099 YES: 0.00		1099 NO: 523.53					
VENDOR TOTAL:	8441 - ELENBAAS STEEL SUPPLY CO		523.53			523.53	
4855 - FEDERAL TAX DEPOSIT							
40780805	FICA Taxes W/H PE 3/17/24	03/20/24	0	3259.45	N	0.000	9999999
241.100	20	03/20/24	0		0.00	3259.45	03/27/24 202403
40780805	Med Taxes W/H PE 3/17/24	03/20/24	0	762.29	N	0.000	9999999
241.200	20	03/20/24	0		0.00	762.29	03/27/24 202403
40780805	Fed Taxes W/H PE 3/17/24	03/20/24	0	4578.66	N	0.000	9999999
241.000	20	03/20/24	0		0.00	4578.66	03/27/24 202403
40780805	FICA/Med Tax Exp PE 3/17/24	03/20/24	0	4021.74	N	0.000	9999999
408.350	20	03/20/24	0		0.00	4021.74	03/27/24 202403
83800664	FICA Taxes W/H PE 3/3/24	03/06/24	0	3272.07	N	0.000	9999999
241.100	20	03/06/24	0		0.00	3272.07	03/27/24 202403
83800664	Med Taxes W/H PE 3/3/24	03/06/24	0	765.24	N	0.000	9999999
241.200	20	03/06/24	0		0.00	765.24	03/27/24 202403
83800664	Fed Taxes W/H PE 3/3/24	03/06/24	0	4611.02	N	0.000	9999999
241.000	20	03/06/24	0		0.00	4611.02	03/27/24 202403
83800664	FICA/Med Tax Exp PE 3/3/24	03/06/24	0	4037.39	N	0.000	9999999
408.350	20	03/06/24	0		0.00	4037.39	03/27/24 202403
1099 YES: 0.00		1099 NO: 25307.86					
VENDOR TOTAL:	4855 - FEDERAL TAX DEPOSIT		25307.86			25307.86	
1936 - FIFTH THIRD BANK							
BONDMAR24	BOND INTEREST PAYABLE	03/14/24	0	2912.50	N	0.000	9999999
129.200	20	03/04/24	0		0.00	2912.50	03/21/24 202403
BONDMAR24	BOND PRINCIPAL PAYABLE	03/14/24	0	23333.33	N	0.000	9999999
129.200	20	03/04/24	0		0.00	23333.33	03/21/24 202403
1099 YES: 0.00		1099 NO: 26245.83					
VENDOR TOTAL:	1936 - FIFTH THIRD BANK		26245.83			26245.83	
2843 - FIFTH THIRD BANK							
Mier0324	Safety clothing, PPE	03/10/24	0	75.46	N	0.000	9999999
549.000	10	02/29/24	0		0.00	75.46	03/27/24 202403
Mier0324	Safety training, lunch	03/10/24	0	34.12	N	0.000	9999999
925.100	10	02/29/24	0		0.00	34.12	03/27/24 202403
Mora0324	Phone Storage	03/10/24	0	0.99	N	0.000	9999999
921.200	20	02/29/24	0		0.00	0.99	03/27/24 202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	DATE	MO
					NET AMOUNT		
Mora0324	Financial Operating Ratios	03/10/24	0	50.00	N	0.000	9999999
921.200	20	50	02/29/24	0	0.00	50.00	03/27/24 202403
Mora0324	Certified mail postage	03/10/24	0	8.73	N	0.000	9999999
921.200	20	86	02/29/24	0	0.00	8.73	03/27/24 202403
Pape0324	Lighting kit bags	03/10/24	0	385.55	N	0.000	9999999
908.510	20	EO	02/29/24	0	0.00	385.55	03/27/24 202403
Pape0324	Birthdays party food	03/10/24	0	34.79	N	0.000	9999999
926.250	20	EG	02/29/24	0	0.00	34.79	03/27/24 202403
Pape0324	Board meeting food	03/10/24	0	9.49	N	0.000	9999999
930.260	20	BE	02/29/24	0	0.00	9.49	03/27/24 202403
Pape0324	Board meeting food	03/10/24	0	46.31	N	0.000	9999999
930.260	20	BE	02/29/24	0	0.00	46.31	03/27/24 202403
Stew0324	Stamps.com Fee	03/10/24	0	19.99	N	0.000	9999999
921.200	20	86	02/09/24	0	0.00	19.99	03/27/24 202403
Stew0324	Postage	03/10/24	0	250.00	N	0.000	9999999
921.200	20	86	02/09/24	0	0.00	250.00	03/27/24 202403
Teach0324	Oil change, Truck 55	03/10/24	0	133.07	N	0.000	9999999
588.200	20	79	02/29/24	0	0.00	133.07	03/27/24 202403
Teach0324	Weld tabs	03/10/24	0	35.00	N	0.000	9999999
588.200	20	79	02/29/24	0	0.00	35.00	03/27/24 202403
Teach0324	Floorliner, techgrips	03/10/24	0	136.85	N	0.000	9999999
588.200	20	79	02/29/24	0	0.00	136.85	03/27/24 202403
Teach0324	Load Securement Training	03/10/24	0	960.00	N	0.000	9999999
925.000	20	TN	02/29/24	0	0.00	960.00	03/27/24 202403
Teach0324	De-escalation Training	03/10/24	0	840.00	N	0.000	9999999
925.000	20	TN	02/29/24	0	0.00	840.00	03/27/24 202403
Teach0324	Incident Analysis Training	03/10/24	0	2000.00	N	0.000	9999999
925.000	20	TN	02/29/24	0	0.00	2000.00	03/27/24 202403
Teach0324	Lineworker Rodeo reg, Rally/Jarred	03/10/24	0	995.00	N	0.000	9999999
930.200	20	CF	02/29/24	0	0.00	995.00	03/27/24 202403
Teach0324	Apprentice training, hotel room	03/10/24	0	370.69	N	0.000	9999999
930.200	20	LA	02/29/24	0	0.00	370.69	03/27/24 202403
West0324	Legislative Rally expenses	03/10/24	0	158.48	N	0.000	9999999
930.000	20	CF	02/29/24	0	0.00	158.48	03/27/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 6544.52	2843 - FIFTH THIRD BANK	6544.52	6544.52	
8249 - FIRST UNUM LIFE INSURANCE COMPANY							
UNUM0324	Life and AD&D Insurance	03/11/24	0	187.04	N	0.000	9999999
926.050	20	33	03/01/24	0	0.00	187.04	03/21/24 202403
UNUM0324	Short Term Disability Insurance	03/11/24	0	264.27	N	0.000	9999999
926.050	20	36	03/01/24	0	0.00	264.27	03/21/24 202403
UNUM0324	Long Term Disability Insurance	03/11/24	0	362.19	N	0.000	9999999
926.050	20	36	03/01/24	0	0.00	362.19	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 813.50	8249 - FIRST UNUM LIFE INSURANCE COMPANY	813.50	813.50	
2878 - FLEETCOR TECHNOLOGIES							
NP65991714	Trk #55 Fuel Exp.	03/04/24	0	111.82	N	0.000	9999999
184.010	20		02/26/24	0	0.00	111.82	03/27/24 202403
NP65991714	Trk #59 Fuel Exp	03/04/24	0	73.35	N	0.000	9999999
184.010	20		02/26/24	0	0.00	73.35	03/27/24 202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	DATE	MO
					NET AMOUNT		
2878 - FLEETCOR TECHNOLOGIES							
NP65991714	Trk #60 Fuel Exp.	03/04/24	0	111.27	N	0.000	9999999
184.010	20	02/26/24	0		0.00	111.27	03/27/24 202403
NP66096184	Trk #55 Fuel Exp.	03/18/24	0	45.88	N	0.000	9999999
184.010	20	03/11/24	0		0.00	45.88	03/27/24 202403
NP66096184	Trk #60 Fuel Exp.	03/18/24	0	143.56	N	0.000	9999999
184.010	20	03/11/24	0		0.00	143.56	03/27/24 202403
NP66096184	Card Fee	03/18/24	0	25.00	N	0.000	9999999
588.200	20	03/11/24	0		0.00	25.00	03/27/24 202403
	MF						
1099 YES: 0.00		1099 NO: 510.88					
VENDOR TOTAL:	2878 - FLEETCOR TECHNOLOGIES			510.88		510.88	
8761 - FLYERS ENERGY LLC							
3761821	Trk #40 Fuel Exp	03/10/24	0	66.80	Y	0.000	9999999
184.020	20	02/29/24	0		0.00	66.80	03/27/24 202403
3761821	Trk #56 Fuel	03/10/24	0	61.75	Y	0.000	9999999
184.010	20	02/29/24	0		0.00	61.75	03/27/24 202403
3761821	Trk #57 Fuel	03/10/24	0	76.94	Y	0.000	9999999
184.020	20	02/29/24	0		0.00	76.94	03/27/24 202403
3761821	Trk #58 Fuel	03/10/24	0	42.60	Y	0.000	9999999
184.030	20	02/29/24	0		0.00	42.60	03/27/24 202403
3782211	Trk #41 Fuel Exp	03/25/24	0	69.30	Y	0.000	9999999
184.020	20	03/15/24	0		0.00	69.30	03/27/24 202403
3782211	Trk #56 Fuel Exp	03/25/24	0	77.42	Y	0.000	9999999
184.010	20	03/15/24	0		0.00	77.42	03/27/24 202403
3782211	Trk #57 Fuel Exp	03/25/24	0	65.09	Y	0.000	9999999
184.020	20	03/15/24	0		0.00	65.09	03/27/24 202403
1099 YES: 459.90		1099 NO: 0.00					
VENDOR TOTAL:	8761 - FLYERS ENERGY LLC			459.90		459.90	
7946 - FORESIGHT MANAGEMENT							
CIPRES0324	C&I Prescriptive, Meijer	03/25/24	0	5193.95	N	0.000	33824
908.600	20	03/22/24	0		0.00	5193.95	03/25/24 202403
1099 YES: 0.00		1099 NO: 5193.95					
VENDOR TOTAL:	7946 - FORESIGHT MANAGEMENT			5193.95		5193.95	
8825 - FREE, KRYSTAL							
000012033001	REFUND CREDIT BALANCE 12033-1-1	03/28/24	0	80.50	N	0.000	3480
232.200	20	03/28/24	0		0.00	80.50	03/28/24 202403
1099 YES: 0.00		1099 NO: 80.50					
VENDOR TOTAL:	8825 - FREE, KRYSTAL			80.50		80.50	
1081 - GENUINE AUTO PARTS COMPANY-GD RAPIDS							
821951	Grease	03/15/24	5842	79.10	N	0.000	9999999
588.200	20	02/08/24	0		0.00	79.10	03/27/24 202403
822454	Oil filter	03/15/24	5842	12.34	N	0.000	9999999
548.000	10	02/13/24	0		0.00	12.34	03/27/24 202403
822516	Control cable	03/15/24	5842	60.38	N	0.000	9999999
588.200	20	02/14/24	0		0.00	60.38	03/27/24 202403
823326	Fuel filter, Latex gloves	03/15/24	5842	56.44	N	0.000	9999999
588.000	20	02/22/24	0		0.00	56.44	03/27/24 202403
1099 YES: 0.00		1099 NO: 208.26					
VENDOR TOTAL:	1081 - GENUINE AUTO PARTS COMPANY-GD RAPIDS			208.26		208.26	

VENDOR/INVOICE GL NO	INVOICE DATE DUE DATE	PO # WO #	INVOICE AMOUNT DIST AMOUNT	1099	DISCOUNT FACTOR DISCOUNT AMOUNT	NET AMOUNT	CHECK NUMBER DATE	CHARGE MO
8823 - HARRALL, TRICIA								
000010890001	REFUND CREDIT BALANCE 10890-3-1	03/28/24	0	43.83	N	0.000	3481	
232.200 20		03/28/24	0			0.00	43.83	03/28/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 43.83	8823 - HARRALL, TRICIA	43.83		43.83	
8536 - HUNTINGTON BANK BOND REDEMPTION								
HUNTBOND0324	Bond Interest Payable	03/21/24	0	1329.17	N	0.000	9999999	
129.250 20		03/04/24	0			0.00	1329.17	03/21/24 202403
HUNTBOND0324	Bond Principal Payable	03/21/24	0	11666.67	N	0.000	9999999	
129.250 20		03/04/24	0			0.00	11666.67	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 12995.84	8536 - HUNTINGTON BANK BOND REDEMPTION	12995.84		12995.84	
6452 - IBEW- LOCAL 876								
DUES0224	Dues (6)	03/11/24	0	246.00	N	0.000	33820	
242.730 20		02/29/24	0			0.00	246.00	03/12/24 202403
PERCENT0224	IBEW (6) 1.5% (see spreadsheet)	03/11/24	0	609.84	N	0.000	33820	
242.730 20		02/29/24	0			0.00	609.84	03/12/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 855.84	6452 - IBEW- LOCAL 876	855.84		855.84	
7174 - IBEW/NECA FAMILY MEDICAL CARE PLAN								
NECA0324	Retiree Premiums Invoiced	03/07/24	0	146.20	N	0.000	9999999	
232.850 20		02/26/24	0			0.00	146.20	03/21/24 202403
NECA0324	Employee Premiums Withheld	03/07/24	0	605.20	N	0.000	9999999	
242.500 20		02/26/24	0			0.00	605.20	03/21/24 202403
NECA0324	Retiree Medical Expense	03/07/24	0	1315.80	N	0.000	9999999	
926.000 20	34	02/26/24	0			0.00	1315.80	03/21/24 202403
NECA0324	Employee Medical Expense	03/07/24	0	5446.93	N	0.000	9999999	
926.050 20	31	02/26/24	0			0.00	5446.93	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 7514.13	7174 - IBEW/NECA FAMILY MEDICAL CARE PLAN	7514.13		7514.13	
8371 - INVOICE CLOUD								
266120242	Paperless Billing Feb 2024	03/10/24	0	706.80	N	0.000	9999999	
903.200 20	87	02/29/24	0			0.00	706.80	03/21/24 202403
266120242	Credit Card Fees Feb 2024	03/10/24	0	2747.48	N	0.000	9999999	
905.200 20	MF	02/29/24	0			0.00	2747.48	03/21/24 202403
266120242	Portal, OBD, Reject Fees Feb 2024	03/10/24	0	360.00	N	0.000	9999999	
921.200 20	MF	02/29/24	0			0.00	360.00	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 3814.28	8371 - INVOICE CLOUD	3814.28		3814.28	
6629 - IP CONSULTING INC								
DG1150	City of Lowell Charges	03/14/24	0	1463.41	N	0.000	9999999	
146.500 20		03/04/24	0			0.00	1463.41	03/21/24 202403
DG1150	AFLEX Calling Refund	03/14/24	0	-297.04	N	0.000	9999999	
232.950 20		03/04/24	0			0.00	-297.04	03/21/24 202403
DG1150	LLP Charges	03/14/24	0	282.15	N	0.000	9999999	
921.200 20	77	03/04/24	0			0.00	282.15	03/21/24 202403
17157	vSAN project labor, final	03/03/24	0	3120.00	N	0.000	9999999	
107.630 20	OS	02/22/24	3389			0.00	3120.00	03/21/24 202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	DATE	MO
17213	Managed Services March 2024	03/14/24	0	6514.79	N	9999999	
146.500	20	03/04/24	0		0.00	6514.79	202403
17213	Managed Services March 2024	03/14/24	0	4543.11	N	9999999	
921.200	20	OS 03/04/24	0		0.00	4543.11	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 15626.42	6629 - IP CONSULTING INC	15626.42	15626.42	
5204 - Julie Stewart							
CELLPH0324	Cell Phone Reimbursement Jan-March 2024	03/25/24	0	132.42	N	33825	
926.050	20	77 03/22/24	0		0.00	132.42	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 132.42	5204 - Julie Stewart	132.42	132.42	
8828 - LOPEZ, CHRIS							
000012883001	REFUND CREDIT BALANCE 12883-1-1	03/28/24	0	84.59	N	3482	
232.200	20	03/28/24	0		0.00	84.59	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 84.59	8828 - LOPEZ, CHRIS	84.59	84.59	
6850 - LOWELL LIGHT AND POWER - PAYMENTS							
106780040324	Chatham St Electric	03/10/24	0	457.42	N	9999999	
549.000	10	80 02/29/24	0		0.00	457.42	202403
106780040324	Chatham St Electric	03/10/24	0	457.41	N	9999999	
588.000	20	80 02/29/24	0		0.00	457.41	202403
106780050324	Broadway Electric	03/10/24	0	137.43	N	9999999	
588.000	20	80 02/29/24	0		0.00	137.43	202403
106780050324	Broadway Electric	03/10/24	0	549.70	N	9999999	
921.200	20	80 02/29/24	0		0.00	549.70	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 1601.96	6850 - LOWELL LIGHT AND POWER - PAYMENTS	1601.96	1601.96	
8387 - MACKIE, EMILY							
CELLPH0324	Cell phone reimb Jan- March 2024	03/25/24	0	25.00	N	33826	
926.050	20	77 03/22/24	0		0.00	25.00	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 25.00	8387 - MACKIE, EMILY	25.00	25.00	
7793 - MAG PLUMBING SERVICE							
4939	Backflow preventer test, Litehouse	03/25/24	0	112.50	N	33827	
232.950	20	03/06/24	0		0.00	112.50	202403
4939	Backflow preventer test	03/25/24	0	112.50	N	33827	
552.000	10	OS 03/06/24	0		0.00	112.50	202403
4939	Backflow preventer test	03/25/24	0	112.50	N	33827	
591.000	20	OS 03/06/24	0		0.00	112.50	202403
4939	Backflow preventer test	03/25/24	0	112.50	N	33827	
591.250	20	OS 03/06/24	0		0.00	112.50	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 450.00	7793 - MAG PLUMBING SERVICE	450.00	450.00	
8830 - MCCALLION, CAITLIN							
000013188001	REFUND CREDIT BALANCE 13188-1-1	03/28/24	0	129.05	N	3483	
232.200	20	03/28/24	0		0.00	129.05	202403

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1099 YES: 0.00		1099 NO: 129.05						
VENDOR TOTAL:		8830 - MCCALLION, CAITLIN			129.05	129.05		
4169 - MERS OF MICHIGAN								
HCSP0324	HCSP Retirees	03/27/24	0	2400.00	N	0.000	9999999	
926.000	20	34	03/19/24	0	0.00	2400.00	03/27/24	202403
MERS03.24	MERS Employee Exp- March 2024	03/25/24	0	1022.39	N	0.000	9999999	
926.050	20	26	03/25/24	0	0.00	1022.39	03/27/24	202403
MERS03.24	MERS Employee Exp Hybrid- March 2024	03/25/24	0	2148.38	N	0.000	9999999	
242.150	20		03/25/24	0	0.00	2148.38	03/27/24	202403
MERS03.24	MERS Employee Exp DC- March 2024	03/25/24	0	2347.76	N	0.000	9999999	
242.150	20		03/25/24	0	0.00	2347.76	03/27/24	202403
MERS03.24	MERS Employer Exp- March 2024	03/25/24	0	23584.39	N	0.000	9999999	
926.050	20	27	03/25/24	0	0.00	23584.39	03/27/24	202403
MERS03.24	MERS Employer Exp DC- March 2024	03/25/24	0	5675.61	N	0.000	9999999	
926.050	20	27	03/25/24	0	0.00	5675.61	03/27/24	202403
MERS03.24	MERS Forfeiture- March 2024	03/25/24	0	-3318.33	N	0.000	9999999	
926.050	20	27	03/25/24	0	0.00	-3318.33	03/27/24	202403
00153456	Monthly Surplus	03/27/24	0	15000.00	N	0.000	9999999	
926.050	20	29	03/27/24	0	0.00	15000.00	03/27/24	202403
1099 YES: 0.00		1099 NO: 48860.20						
VENDOR TOTAL:		4169 - MERS OF MICHIGAN			48860.20	48860.20		
8820 - MI TRAILERS SALES, INC.								
805042	Equipment Tilt Trailer	03/12/24	0	7590.00	N	0.000	33821	
392.000	20		03/05/24	0	0.00	7590.00	03/12/24	202403
805042	Title Fee	03/12/24	0	15.00	N	0.000	33821	
588.200	20	MF	03/05/24	0	0.00	15.00	03/12/24	202403
1099 YES: 0.00		1099 NO: 7605.00						
VENDOR TOTAL:		8820 - MI TRAILERS SALES, INC.			7605.00	7605.00		
4822 - MICHIGAN PUBLIC POWER AGENCY								
20240227LOWE	RAA Capacity Credit	03/08/24	0	-57.47	N	0.000	9999999	
555.000	20	60	02/27/24	0	0.00	-57.47	03/25/24	202403
20240227LOWE	Campbell OH	03/08/24	0	115.34	N	0.000	9999999	
555.100	20	OH	02/27/24	0	0.00	115.34	03/25/24	202403
20240227LOWE	Belle River OH	03/08/24	0	63.07	N	0.000	9999999	
555.200	20	OH	02/27/24	0	0.00	63.07	03/25/24	202403
20240227LOWE	Kalkaska CT OH	03/08/24	0	10.26	N	0.000	9999999	
555.250	20	OH	02/27/24	0	0.00	10.26	03/25/24	202403
20240227LOWE	Solar OH	03/08/24	0	16.87	N	0.000	9999999	
555.630	20	OH	02/27/24	0	0.00	16.87	03/25/24	202403
20240227LOWE	Assembly I Contract Cost	03/08/24	0	1146.82	N	0.000	9999999	
555.630	20	61	02/27/24	0	0.00	1146.82	03/25/24	202403
20240227LOWE	Assembly II Contract Cost	03/08/24	0	1231.75	N	0.000	9999999	
555.630	20	61	02/27/24	0	0.00	1231.75	03/25/24	202403
20240227LOWE	Calhoun Contract Cost	03/08/24	0	1150.18	N	0.000	9999999	
555.630	20	61	02/27/24	0	0.00	1150.18	03/25/24	202403
20240227LOWE	Pegasus OH	03/08/24	0	12.49	N	0.000	9999999	
555.640	20	OH	02/27/24	0	0.00	12.49	03/25/24	202403
20240227LOWE	Pegasus Contract Cost	03/08/24	0	4633.32	N	0.000	9999999	
555.640	20	61	02/27/24	0	0.00	4633.32	03/25/24	202403

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20240227LOWE	2022 Pegasus Adjustment	03/08/24	0	150.01	N	0.000	9999999
555.640 20 61		02/27/24	0		0.00	150.01	03/25/24 202403
20240227LOWE	PJM Project Cost	03/08/24	0	1394.49	N	0.000	9999999
555.660 20 61		02/27/24	0		0.00	1394.49	03/25/24 202403
20240227LOWE	Bilat Contract	03/08/24	0	2489.83	N	0.000	9999999
555.670 20 BI		02/27/24	0		0.00	2489.83	03/25/24 202403
20240227LOWE	ESP OH	03/08/24	0	342.29	N	0.000	9999999
555.670 20 OH		02/27/24	0		0.00	342.29	03/25/24 202403
20240227LOWE	Load Generation Surplus	03/08/24	0	-1821.32	N	0.000	9999999
555.670 20 62		02/27/24	0		0.00	-1821.32	03/25/24 202403
20240227LOWE	PJM Generation	03/08/24	0	-1248.20	N	0.000	9999999
555.670 20 62		02/27/24	0		0.00	-1248.20	03/25/24 202403
20240227LOWE	Load Generation Deficiency	03/08/24	0	12099.61	N	0.000	9999999
555.670 20 63		02/27/24	0		0.00	12099.61	03/25/24 202403
20240302007	Campbell Estimated and Actual	03/21/24	0	17501.51	N	0.000	9999999
555.100 20 61		03/11/24	0		0.00	17501.51	03/25/24 202403
20240302007	Consumers Actual Costs	03/21/24	0	110336.10	N	0.000	9999999
555.100 20 61		03/11/24	0		0.00	110336.10	03/25/24 202403
20240303005	Belle River Estimated and Actual	03/21/24	0	18456.27	N	0.000	9999999
555.200 20 61		03/11/24	0		0.00	18456.27	03/25/24 202403
20240303005	DTE Actual Costs	03/21/24	0	43301.87	N	0.000	9999999
555.200 20 61		03/11/24	0		0.00	43301.87	03/25/24 202403
20240305LOWE	RAA Capacity Credit	03/15/24	0	-57.47	N	0.000	9999999
555.000 20 60		03/05/24	0		0.00	-57.47	03/25/24 202403
20240305LOWE	Campbell OH	03/15/24	0	99.80	N	0.000	9999999
555.100 20 OH		03/05/24	0		0.00	99.80	03/25/24 202403
20240305LOWE	Belle River OH	03/15/24	0	54.85	N	0.000	9999999
555.200 20 OH		03/05/24	0		0.00	54.85	03/25/24 202403
20240305LOWE	Kalkaska CT OH	03/15/24	0	5.37	N	0.000	9999999
555.250 20 OH		03/05/24	0		0.00	5.37	03/25/24 202403
20240305LOWE	Solar OH	03/15/24	0	20.30	N	0.000	9999999
555.630 20 OH		03/05/24	0		0.00	20.30	03/25/24 202403
20240305LOWE	Assembly Contract Cost	03/15/24	0	1897.19	N	0.000	9999999
555.630 20 61		03/05/24	0		0.00	1897.19	03/25/24 202403
20240305LOWE	Assembly II Contract Cost	03/15/24	0	1993.80	N	0.000	9999999
555.630 20 61		03/05/24	0		0.00	1993.80	03/25/24 202403
20240305LOWE	Calhoun Contract Cost	03/15/24	0	1620.89	N	0.000	9999999
555.630 20 61		03/05/24	0		0.00	1620.89	03/25/24 202403
20240305LOWE	Pegasus OH	03/15/24	0	17.92	N	0.000	9999999
555.640 20 OH		03/05/24	0		0.00	17.92	03/25/24 202403
20240305LOWE	Pegasus Contract Cost	03/15/24	0	6549.42	N	0.000	9999999
555.640 20 61		03/05/24	0		0.00	6549.42	03/25/24 202403
20240305LOWE	PJM Project Cost	03/15/24	0	1603.06	N	0.000	9999999
555.660 20 61		03/05/24	0		0.00	1603.06	03/25/24 202403
20240305LOWE	ESP OH	03/15/24	0	309.22	N	0.000	9999999
555.670 20 OH		03/05/24	0		0.00	309.22	03/25/24 202403
20240305LOWE	Load Generation Surplus	03/15/24	0	-2496.13	N	0.000	9999999
555.670 20 62		03/05/24	0		0.00	-2496.13	03/25/24 202403
20240305LOWE	PJM Generation	03/15/24	0	-1433.67	N	0.000	9999999
555.670 20 62		03/05/24	0		0.00	-1433.67	03/25/24 202403
20240305LOWE	MVP Distribution	03/15/24	0	-5.01	N	0.000	9999999
555.670 20 62		03/05/24	0		0.00	-5.01	03/25/24 202403

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20240305LOWE	Load Generation Deficiency	03/15/24	0	7549.34	N	0.000	9999999
555.670	20	63	03/05/24	0	0.00	7549.34	03/25/24
20240305001	CT Project Estimated and Actual	03/21/24	0	22909.39	N	0.000	9999999
555.250	20	61	03/11/24	0	0.00	22909.39	03/25/24
20240305001	TC and Fuel Costs	03/21/24	0	12651.67	N	0.000	9999999
555.250	20	61	03/11/24	0	0.00	12651.67	03/25/24
20240307007	Transmission Project Actual Costs	03/21/24	0	4222.25	N	0.000	9999999
555.600	20	64	03/11/24	0	0.00	4222.25	03/25/24
20240308009	MPPA Exp Incurred Actual	03/21/24	0	650.61	N	0.000	9999999
555.650	20	61	03/11/24	0	0.00	650.61	03/25/24
20240308009	Granger Energy Purchases Actual	03/21/24	0	59351.35	N	0.000	9999999
555.650	20	61	03/11/24	0	0.00	59351.35	03/25/24
20240308009	Granger Energy Purchases Estimated	03/21/24	0	-58129.78	N	0.000	9999999
555.650	20	61	03/11/24	0	0.00	-58129.78	03/25/24
20240308009	NANR Energy Purchases Actual	03/21/24	0	14763.51	N	0.000	9999999
555.650	20	61	03/11/24	0	0.00	14763.51	03/25/24
20240308009	NANR Energy Purchases Estimated	03/21/24	0	-15127.50	N	0.000	9999999
555.650	20	61	03/11/24	0	0.00	-15127.50	03/25/24
20240308009	Granger Energy Purchases Estimated	03/21/24	0	58129.78	N	0.000	9999999
555.650	20	61	03/11/24	0	0.00	58129.78	03/25/24
20240308009	NANR Energy Purchases Estimated	03/21/24	0	15127.50	N	0.000	9999999
555.650	20	61	03/11/24	0	0.00	15127.50	03/25/24
20240309008	AFEC Power Cost Adjustment	03/21/24	0	-231.58	N	0.000	9999999
555.660	20	61	03/11/24	0	0.00	-231.58	03/25/24
20240310017	Distributed Energy Resources Svc Committ	03/21/24	0	479.31	N	0.000	9999999
556.500	20	DR	03/11/24	0	0.00	479.31	03/25/24
20240310017	Long Term Power Supply Service Comm	03/21/24	0	824.65	N	0.000	9999999
556.500	20	LG	03/11/24	0	0.00	824.65	03/25/24
20240310017	NERC Compliance Support Committee	03/21/24	0	67.53	N	0.000	9999999
556.500	20	NC	03/11/24	0	0.00	67.53	03/25/24
20240310017	Generators Service Committee	03/21/24	0	130.29	N	0.000	9999999
556.500	20	RS	03/11/24	0	0.00	130.29	03/25/24
20240310017	Transmission Investment Srvc Committee	03/21/24	0	695.84	N	0.000	9999999
556.500	20	TI	03/11/24	0	0.00	695.84	03/25/24
20240310017	Utility State Reg Compliance Srvc Commit	03/21/24	0	232.49	N	0.000	9999999
556.500	20	UR	03/11/24	0	0.00	232.49	03/25/24
20240310017	Mar 24 Commercial Prescriptive	03/21/24	0	1656.08	N	0.000	9999999
908.600	20	FE	03/11/24	0	0.00	1656.08	03/25/24
20240310017	Mar 24 Commercial Custom Incen	03/21/24	0	709.75	N	0.000	9999999
908.610	20	FE	03/11/24	0	0.00	709.75	03/25/24
20240310017	Clean Energy Service Committee	03/21/24	0	194.88	N	0.000	9999999
908.700	20	AM	03/11/24	0	0.00	194.88	03/25/24
20240312LOWE	RAA Capacity Credit	03/22/24	0	-83.54	N	0.000	9999999
555.000	20	60	03/12/24	0	0.00	-83.54	03/25/24
20240312LOWE	Monthly Capacity February 2024	03/22/24	0	-753.46	N	0.000	9999999
555.000	20	60	03/12/24	0	0.00	-753.46	03/25/24
20240312LOWE	Campbell OH	03/22/24	0	98.21	N	0.000	9999999
555.100	20	OH	03/12/24	0	0.00	98.21	03/25/24
20240312LOWE	Belle River OH	03/22/24	0	55.06	N	0.000	9999999
555.200	20	OH	03/12/24	0	0.00	55.06	03/25/24
20240312LOWE	Kalkaska CT OH	03/22/24	0	14.55	N	0.000	9999999
555.250	20	OH	03/12/24	0	0.00	14.55	03/25/24

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20240312LOWE	03/22/24	0	-2364.77	N	0.000	9999999	
555.400 20 64	03/12/24	0			0.00	-2364.77	03/25/24 202403
20240312LOWE	03/22/24	0	-56.51	N	0.000	9999999	
555.400 20 64	03/12/24	0			0.00	-56.51	03/25/24 202403
20240312LOWE	03/22/24	0	-898.11	N	0.000	9999999	
555.400 20 64	03/12/24	0			0.00	-898.11	03/25/24 202403
20240312LOWE	03/22/24	0	23.30	N	0.000	9999999	
555.630 20 OH	03/12/24	0			0.00	23.30	03/25/24 202403
20240312LOWE	03/22/24	0	2358.26	N	0.000	9999999	
555.630 20 61	03/12/24	0			0.00	2358.26	03/25/24 202403
20240312LOWE	03/22/24	0	2531.83	N	0.000	9999999	
555.630 20 61	03/12/24	0			0.00	2531.83	03/25/24 202403
20240312LOWE	03/22/24	0	2188.48	N	0.000	9999999	
555.630 20 61	03/12/24	0			0.00	2188.48	03/25/24 202403
20240312LOWE	03/22/24	0	28.52	N	0.000	9999999	
555.640 20 OH	03/12/24	0			0.00	28.52	03/25/24 202403
20240312LOWE	03/22/24	0	9623.49	N	0.000	9999999	
555.640 20 61	03/12/24	0			0.00	9623.49	03/25/24 202403
20240312LOWE	03/22/24	0	1615.16	N	0.000	9999999	
555.660 20 61	03/12/24	0			0.00	1615.16	03/25/24 202403
20240312LOWE	03/22/24	0	292.52	N	0.000	9999999	
555.670 20 OH	03/12/24	0			0.00	292.52	03/25/24 202403
20240312LOWE	03/22/24	0	-3349.41	N	0.000	9999999	
555.670 20 62	03/12/24	0			0.00	-3349.41	03/25/24 202403
20240312LOWE	03/22/24	0	-1372.51	N	0.000	9999999	
555.670 20 62	03/12/24	0			0.00	-1372.51	03/25/24 202403
20240312LOWE	03/22/24	0	-169.97	N	0.000	9999999	
555.670 20 62	03/12/24	0			0.00	-169.97	03/25/24 202403
20240312LOWE	03/22/24	0	8295.49	N	0.000	9999999	
555.670 20 63	03/12/24	0			0.00	8295.49	03/25/24 202403
20240319LOWE	03/29/24	0	-295.87	N	0.000	9999999	
555.000 20 60	03/19/24	0			0.00	-295.87	03/25/24 202403
20240319LOWE	03/29/24	0	44.78	N	0.000	9999999	
555.100 20 OH	03/19/24	0			0.00	44.78	03/25/24 202403
20240319LOWE	03/29/24	0	25.30	N	0.000	9999999	
555.200 20 OH	03/19/24	0			0.00	25.30	03/25/24 202403
20240319LOWE	03/29/24	0	1.76	N	0.000	9999999	
555.250 20 OH	03/19/24	0			0.00	1.76	03/25/24 202403
20240319LOWE	03/29/24	0	12.86	N	0.000	9999999	
555.630 20 OH	03/19/24	0			0.00	12.86	03/25/24 202403
20240319LOWE	03/29/24	0	1655.23	N	0.000	9999999	
555.630 20 61	03/19/24	0			0.00	1655.23	03/25/24 202403
20240319LOWE	03/29/24	0	1741.35	N	0.000	9999999	
555.630 20 61	03/19/24	0			0.00	1741.35	03/25/24 202403
20240319LOWE	03/29/24	0	1398.02	N	0.000	9999999	
555.630 20 61	03/19/24	0			0.00	1398.02	03/25/24 202403
20240319LOWE	03/29/24	0	10.49	N	0.000	9999999	
555.640 20 OH	03/19/24	0			0.00	10.49	03/25/24 202403
20240319LOWE	03/29/24	0	7145.43	N	0.000	9999999	
555.640 20 61	03/19/24	0			0.00	7145.43	03/25/24 202403
20240319LOWE	03/29/24	0	1530.06	N	0.000	9999999	
555.660 20 61	03/19/24	0			0.00	1530.06	03/25/24 202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	DATE	MO
20240319LOWE	03/29/24	0	208.58	N	0.000	9999999	
555.670 20	OH	0			0.00	03/25/24	202403
20240319LOWE	03/29/24	0	-918.42	N	0.000	9999999	
555.670 20	62	0			0.00	03/25/24	202403
20240319LOWE	03/29/24	0	-1951.94	N	0.000	9999999	
555.670 20	62	0			0.00	03/25/24	202403
20240319LOWE	03/29/24	0	0.53	N	0.000	9999999	
555.670 20	62	0			0.00	03/25/24	202403
20240319LOWE	03/29/24	0	11220.03	N	0.000	9999999	
555.670 20	63	0			0.00	03/25/24	202403
20240319009	03/21/24	0	5087.58	N	0.000	9999999	
555.670 20	AM	0			0.00	03/25/24	202403
1099 YES: 0.00		1099 NO: 393354.35					
VENDOR TOTAL:		4822 - MICHIGAN PUBLIC POWER AGENCY		393354.35		393354.35	

7239 - MIER, CASEY							
CELLPH0324	03/25/24	0	132.42	N	0.000	33828	
546.000 10	77	0			0.00	03/25/24	202403
MIER0324	03/25/24	0	62.50	N	0.000	33828	
930.100 10	ML	0			0.00	03/25/24	202403
1099 YES: 0.00		1099 NO: 194.92					
VENDOR TOTAL:		7239 - MIER, CASEY		194.92		194.92	

8832 - MILLER, ROBYN							
000013414001	03/28/24	0	122.20	N	0.000	3484	
232.200 20	REFUND CREDIT BALANCE 13414-1-1	0			0.00	03/28/24	202403
1099 YES: 0.00		1099 NO: 122.20					
VENDOR TOTAL:		8832 - MILLER, ROBYN		122.20		122.20	

7631 - MILSOFT UTILITY SOLUTIONS							
20240524	03/01/24	0	89.48	N	0.000	9999999	
903.200 20	87	0			0.00	03/21/24	202403
20240524	03/01/24	0	820.00	N	0.000	9999999	
921.200 20	A1	0			0.00	03/21/24	202403
20240524	03/01/24	0	675.00	N	0.000	9999999	
921.200 20	EB	0			0.00	03/21/24	202403
20240524	03/01/24	0	175.00	N	0.000	9999999	
921.200 20	IV	0			0.00	03/21/24	202403
20240524	03/01/24	0	1356.87	N	0.000	9999999	
921.200 20	48	0			0.00	03/21/24	202403
20241707	03/25/24	0	1595.00	N	0.000	9999999	
930.000 20	CF	0			0.00	03/27/24	202403
1099 YES: 0.00		1099 NO: 4711.35					
VENDOR TOTAL:		7631 - MILSOFT UTILITY SOLUTIONS		4711.35		4711.35	

5970 - MORA, MEGAN							
CELLPH0324	03/25/24	0	132.42	N	0.000	33829	
926.050 20	77	0			0.00	03/25/24	202403
1099 YES: 0.00		1099 NO: 132.42					
VENDOR TOTAL:		5970 - MORA, MEGAN		132.42		132.42	

8748 - MPOWER TECHNOLOGIES, INC.							
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VENDOR/INVOICE GL NO	INVOICE DATE DUE DATE	PO # WO #	INVOICE AMOUNT DIST AMOUNT	1099	DISCOUNT FACTOR DISCOUNT AMOUNT	NET AMOUNT	CHECK NUMBER DATE	CHARGE MO
5617	Integrator/Editor installation/training	03/10/24	5784	1865.00	N	0.000	9999999	
107.630 20	69	02/29/24	3445		0.00	1865.00	03/27/24	202403
5617	GIS Preparatory Services	03/10/24	5784	1967.00	N	0.000	9999999	
107.630 20	69	02/29/24	3445		0.00	1967.00	03/27/24	202403
1099 YES: 0.00		1099 NO: 3832.00						
VENDOR TOTAL:		8748 - MPOWER TECHNOLOGIES, INC.		3832.00		3832.00		
8013 - NEONOVA NETWORK SERVICES								
NNS61535	Feb 2024 Answering Service Fee	03/10/24	0	520.00	N	0.000	33830	
921.200 20	MF	02/29/24	0		0.00	520.00	03/25/24	202403
1099 YES: 0.00		1099 NO: 520.00						
VENDOR TOTAL:		8013 - NEONOVA NETWORK SERVICES		520.00		520.00		
8824 - NOONON, ALEXIS								
000010926001	REFUND CREDIT BALANCE 10926-2-1	03/28/24	0	121.30	N	0.000	3485	
232.200 20		03/28/24	0		0.00	121.30	03/28/24	202403
1099 YES: 0.00		1099 NO: 121.30						
VENDOR TOTAL:		8824 - NOONON, ALEXIS		121.30		121.30		
8372 - PAYMENTECH, LLC								
1301930FEB24	Interchange, Assessment Fees Feb 24	03/10/24	0	1124.58	N	0.000	9999999	
905.200 20	MF	02/29/24	0		0.00	1124.58	03/21/24	202403
1099 YES: 0.00		1099 NO: 1124.58						
VENDOR TOTAL:		8372 - PAYMENTECH, LLC		1124.58		1124.58		
8822 - PLY, KAREN								
000010347001	REFUND CREDIT BALANCE 10347-1-1	03/28/24	0	41.00	N	0.000	3486	
232.200 20		03/28/24	0		0.00	41.00	03/28/24	202403
1099 YES: 0.00		1099 NO: 41.00						
VENDOR TOTAL:		8822 - PLY, KAREN		41.00		41.00		
1063 - POWER LINE SUPPLY								
56799726	Conduit, 2" IPS SDR11 Red, 96" Reel	03/10/24	5799	5350.00	N	0.000	9999999	
232.400 20		02/07/24	0		0.00	5350.00	03/27/24	202403
56800677	Transformer Secondary Connector, 4 pt	03/10/24	5785	1720.00	N	0.000	9999999	
232.400 20		02/12/24	0		0.00	1720.00	03/27/24	202403
56800678	Wire Pri 1/C #2 7x AL Epr Okoguard	03/10/24	5819	13880.16	N	0.000	9999999	
107.480 20	69	02/12/24	3468		0.00	13880.16	03/27/24	202403
56800678	Wire Pri 1/C #2 7x AL Epr Okoguard	03/10/24	5819	1530.00	N	0.000	9999999	
107.640 20	69	02/12/24	3467		0.00	1530.00	03/27/24	202403
56800678	Wire Wesleyan 350-37 Tplx UG XLP 1000Ft	03/10/24	5819	9210.00	N	0.000	9999999	
107.480 20	69	02/12/24	3468		0.00	9210.00	03/27/24	202403
56800678	Wire Wesleyan 350-37 Tplx UG XLP 1000Ft	03/10/24	5819	3192.80	N	0.000	9999999	
107.640 20	69	02/12/24	3467		0.00	3192.80	03/27/24	202403
56800679	Apoxolator, 4010150215, Dead End	03/10/24	5823	450.90	N	0.000	9999999	
232.400 20		02/12/24	0		0.00	450.90	03/27/24	202403
56800679	Neutral Bracket, Clevis, 0327	03/10/24	5823	544.00	N	0.000	9999999	
232.400 20		02/12/24	0		0.00	544.00	03/27/24	202403
56800679	Neutral Spool, DE4S5	03/10/24	5823	161.28	N	0.000	9999999	
232.400 20		02/12/24	0		0.00	161.28	03/27/24	202403
56800679	Pole Top Pin, 20in 2 hole lead, 2199	03/10/24	5823	181.80	N	0.000	9999999	
232.400 20		02/12/24	0		0.00	181.80	03/27/24	202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	DATE	MO
					NET AMOUNT		
56800679	Bolt Machine 5/8in x14in Galv	03/10/24	5823	157.80	N	0.000	9999999
154.100	20	02/12/24	0		0.00	157.80	03/27/24 202403
56800679	Bolt Machine 3/4in x 12in Galv	03/10/24	5823	84.50	N	0.000	9999999
154.100	20	02/12/24	0		0.00	84.50	03/27/24 202403
56800679	Bolt Machine 3/4in x 14in	03/10/24	5823	110.25	N	0.000	9999999
154.100	20	02/12/24	0		0.00	110.25	03/27/24 202403
56800679	Bolt Machine 3/4in x 16in	03/10/24	5823	110.40	N	0.000	9999999
154.100	20	02/12/24	0		0.00	110.40	03/27/24 202403
56800679	Nut Eye 3/4in	03/10/24	5823	147.00	N	0.000	9999999
154.100	20	02/12/24	0		0.00	147.00	03/27/24 202403
56800679	Wire, #2 Solid Bare Copper, S2CSBS S 25	03/10/24	5823	295.00	N	0.000	9999999
232.400	20	02/12/24	0		0.00	295.00	03/27/24 202403
56800679	Fiberglass Guy Strain Insulator 42 in	03/10/24	5823	1186.80	N	0.000	9999999
232.400	20	02/12/24	0		0.00	1186.80	03/27/24 202403
56801973	Arrester 9Kv Polymer, 2137087224	03/10/24	5793	2156.00	N	0.000	9999999
232.400	20	02/19/24	0		0.00	2156.00	03/27/24 202403
56802696	Testing PR Gloves/Sleeves	03/10/24	0	258.00	N	0.000	9999999
925.200	20	02/21/24	0		0.00	258.00	03/27/24 202403
56802696	Gloves CL00 T1 11in	03/10/24	0	219.00	N	0.000	9999999
925.200	20	02/21/24	0		0.00	219.00	03/27/24 202403
56802987	Elbow Conduit 90 Deg 2in PVC Sch 40	03/10/24	5819	1954.15	N	0.000	9999999
107.480	20	02/23/24	3468		0.00	1954.15	03/27/24 202403
56802987	Elbow Conduit 90 Deg 2in PVC Sch 40	03/10/24	5819	102.85	N	0.000	9999999
107.640	20	02/23/24	3467		0.00	102.85	03/27/24 202403
56802987	Elbow Conduit 90 Deg 3in PVC Sch 40	03/10/24	5819	2091.00	N	0.000	9999999
107.480	20	02/23/24	3468		0.00	2091.00	03/27/24 202403
56802987	Elbow Conduit 90 Deg 3in PVC Sch 40	03/10/24	5819	418.20	N	0.000	9999999
107.640	20	02/23/24	3467		0.00	418.20	03/27/24 202403
56804519	Conduit, 2" IPS SDR11 Red, 96" Reel	03/10/24	5823	2490.00	N	0.000	9999999
232.400	20	02/29/24	0		0.00	2490.00	03/27/24 202403
56804519	Conduit, 2" IPS SDR11 Red, 96" Reel	03/10/24	5823	3320.00	N	0.000	9999999
107.480	20	02/29/24	3468		0.00	3320.00	03/27/24 202403
56804519	Conduit, 2" IPS SDR11 Red, 96" Reel	03/10/24	5823	830.00	N	0.000	9999999
107.640	20	02/29/24	3467		0.00	830.00	03/27/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 52151.89	52151.89		52151.89	
1063 - POWER LINE SUPPLY							
1806 - PRIORITY HEALTH							
240470007735	Retiree Premiums Invoiced	03/01/24	0	292.00	N	0.000	9999999
232.850	20	03/01/24	0		0.00	292.00	03/21/24 202403
240470007735	Employee Premiums Withheld	03/01/24	0	1147.80	N	0.000	9999999
242.500	20	03/01/24	0		0.00	1147.80	03/21/24 202403
240470007735	Retiree Medical Expense	03/01/24	0	1783.78	N	0.000	9999999
926.000	20	03/01/24	0		0.00	1783.78	03/21/24 202403
240470007735	Employee Medical Expense	03/01/24	0	11173.94	N	0.000	9999999
926.050	20	03/01/24	0		0.00	11173.94	03/21/24 202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 14397.52	14397.52		14397.52	
5001 - Quill Corporation							
37120751	Copy paper	03/07/24	0	36.49	N	0.000	9999999
921.200	20	02/08/24	0		0.00	36.49	03/21/24 202403

VENDOR/INVOICE GL NO	INVOICE DATE DUE DATE	PO # WO #	INVOICE AMOUNT DIST AMOUNT	1099	DISCOUNT FACTOR DISCOUNT AMOUNT	NET AMOUNT	CHECK NUMBER DATE	CHARGE MO
1099 YES: 0.00		1099 NO: 36.49						
VENDOR TOTAL:	5001 - Quill Corporation		36.49			36.49		
8821 - SERBENTA, WILLIAM								
000007286001	REFUND CREDIT BALANCE 7286-2-1	03/28/24	0	78.44	N	0.000	33834	
232.200	20	03/28/24	0			78.44	03/28/24	202403
1099 YES: 0.00		1099 NO: 78.44						
VENDOR TOTAL:	8821 - SERBENTA, WILLIAM		78.44			78.44		
8440 - SPECTROTEL								
12133963	City of Lowell Charges	03/11/24	0	414.31	N	0.000	9999999	
146.500	20	03/01/24	0			414.31	03/21/24	202403
12133963	LLP Charges	03/11/24	0	69.62	N	0.000	9999999	
921.200	20	03/01/24	0			69.62	03/21/24	202403
1099 YES: 0.00		1099 NO: 483.93						
VENDOR TOTAL:	8440 - SPECTROTEL		483.93			483.93		
4851 - STATE OF MICHIGAN-SALES AND WH TAX								
SALESTAX0324	Sales Tax Billed- Feb 2024	03/27/24	0	24742.40	N	0.000	9999999	
236.000	20	03/27/24	0			24742.40	03/27/24	202403
SALESTAX0324	Sales Tax Discount- Feb 2024	03/27/24	0	-147.65	N	0.000	9999999	
236.000	20	03/27/24	0			-147.65	03/27/24	202403
SALESTAX0324	Mich Tax Withholding- Feb 2024	03/27/24	0	4086.05	N	0.000	9999999	
241.300	20	03/27/24	0			4086.05	03/27/24	202403
1099 YES: 0.00		1099 NO: 28680.80						
VENDOR TOTAL:	4851 - STATE OF MICHIGAN-SALES AND WH TAX		28680.80			28680.80		
8827 - STRINGER, KAYLA								
000012668001	REFUND CREDIT BALANCE 12668-1-1	03/28/24	0	104.02	N	0.000	3487	
232.200	20	03/28/24	0			104.02	03/28/24	202403
1099 YES: 0.00		1099 NO: 104.02						
VENDOR TOTAL:	8827 - STRINGER, KAYLA		104.02			104.02		
8600 - TONY DOMMER								
CELLPH0324	Cell Phone Reimbursement Jan-March 2024	03/25/24	0	132.42	N	0.000	33831	
926.050	20	03/22/24	0			132.42	03/25/24	202403
1099 YES: 0.00		1099 NO: 132.42						
VENDOR TOTAL:	8600 - TONY DOMMER		132.42			132.42		
7390 - TOTAL FIRE PROTECTION, INC.								
12497721	Annual Fire Protection Inspection	03/06/24	0	175.00	N	0.000	9999999	
591.250	20	02/06/24	0			175.00	03/21/24	202403
12497721	Annual Fire Extinguisher Inspection	03/06/24	0	40.00	N	0.000	9999999	
925.200	20	02/06/24	0			40.00	03/21/24	202403
12497721	10lb ABC Extinguisher	03/06/24	0	103.02	N	0.000	9999999	
925.200	20	02/06/24	0			103.02	03/21/24	202403
12497722	Annual Fire Protection Inspection	03/06/24	0	87.50	N	0.000	9999999	
552.000	10	02/06/24	0			87.50	03/21/24	202403
12497722	Annual Fire Protection Inspection	03/06/24	0	87.50	N	0.000	9999999	
591.000	20	02/06/24	0			87.50	03/21/24	202403
12497722	Annual Fire Extinguisher Inspection	03/06/24	0	97.50	N	0.000	9999999	
925.100	10	02/06/24	0			97.50	03/21/24	202403

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	DATE	MO
12497722	Annual Fire Alarm System Inspection	03/06/24	0	112.50	N	9999999	
925.100 10	OS	02/06/24	0		0.00	03/21/24	202403
12497722	Annual Fire Extinguisher Inspection	03/06/24	0	97.50	N	9999999	
925.200 20	OS	02/06/24	0		0.00	03/21/24	202403
12497722	Annual Fire Alarm System Inspection	03/06/24	0	112.50	N	9999999	
925.200 20	OS	02/06/24	0		0.00	03/21/24	202403
12499038	Follow up extinguisher/sprinkler work	03/20/24	5826	1066.48	N	9999999	
925.000 20	OS	02/27/24	0		0.00	03/27/24	202403
12499038	Follow up extinguisher/sprinkler work	03/20/24	5826	1066.49	N	9999999	
591.250 20	OS	02/27/24	0		0.00	03/27/24	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 3045.99	3045.99		3045.99	
7390 - TOTAL FIRE PROTECTION, INC.							
5034 - TRACTOR SUPPLY COMPANY							
689984	Weld steel flat	03/18/24	5841	22.99	N	9999999	
588.200 20	79	02/26/24	0		0.00	03/27/24	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 22.99	22.99		22.99	
5034 - TRACTOR SUPPLY COMPANY							
1073 - U S POSTAL SERVICE							
POSTAGE03.24	Monthly Postage for Billing	03/14/24	0	586.59	N	33822	
903.200 20	85	03/14/24	0		0.00	03/15/24	202403
POSTAGE0324	Monthly Postage for Billing	03/28/24	0	742.33	N	33833	
903.200 20	85	03/28/24	0		0.00	03/28/24	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 1328.92	1328.92		1328.92	
1073 - U S POSTAL SERVICE							
5544 - Verizon Wireless							
9956417115	Line Dept Cell Phones	03/01/24	0	317.59	N	9999999	
588.000 20	77	02/10/24	0		0.00	03/21/24	202403
9957387236	Line Dept iPads	03/04/24	0	109.28	N	9999999	
588.000 20	77	02/23/24	0		0.00	03/21/24	202403
9957387236	Office Cell Phone	03/04/24	0	51.85	N	9999999	
921.200 20	77	02/23/24	0		0.00	03/21/24	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 478.72	478.72		478.72	
5544 - Verizon Wireless							
8833 - VANSICKLE, BRADLEY							
000013423001	REFUND CREDIT BALANCE 13423-1-1	03/28/24	0	202.39	N	3488	
232.200 20		03/28/24	0		0.00	03/28/24	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 202.39	202.39		202.39	
8833 - VANSICKLE, BRADLEY							
8829 - WALKER, HANDE							
000013111001	REFUND CREDIT BALANCE 13111-1-1	03/28/24	0	137.01	N	3489	
232.200 20		03/28/24	0		0.00	03/28/24	202403
VENDOR TOTAL:		1099 YES: 0.00	1099 NO: 137.01	137.01		137.01	
8829 - WALKER, HANDE							
8730 - WELLNOW URGENT CARE							
100892	DOT card reissue	03/25/24	0	25.00	N	33832	
925.200 20	EM	03/08/24	0		0.00	03/25/24	202403

04/02/2024

LOWELL LIGHT & POWER

13:02:48 2024/03
AP0215

PAID HISTORY FROM 03/01/2024 TO 03/31/2024
VENDOR: 'ALL' CHARGE MONTH: 'ALL' GL: 'ALL' DEPT: 'ALL'

VENDOR/INVOICE	INVOICE DATE	PO #	INVOICE AMOUNT	1099	DISCOUNT FACTOR	CHECK NUMBER	CHARGE
GL NO	DUE DATE	WO #	DIST AMOUNT		DISCOUNT AMOUNT	NET AMOUNT	DATE
	1099 YES: 0.00		1099 NO: 25.00				
VENDOR TOTAL:		8730 - WELLNOW URGENT CARE	25.00			25.00	
FINAL	859.90	725981.13	726841.03			726841.03	