



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE AND PUBLIC HEARING
AGENDA
TUESDAY, APRIL 18, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees will be held on Tuesday April 18, 2023, at Kingsbury G.I.D. office, 255 Kingsbury Grade, Stateline, NV, 89449, beginning at 5:00 p.m. The agenda and supporting material may be found on Kingsbury G.I.D. website (KGID.org), under the News & Notices tab. Copies of the agenda were also posted at the following locations at least 3 business days prior to the meeting day: Kingsbury G.I.D. Office, Stateline Post Office, Zephyr Cove Post Office, and the Douglas County Administration Building at Lake Tahoe.

Remote attendance is available. To offer public comment before the Board meeting, members of the public may submit public comments using one of the following methods: Using our drop box located by the entrance to the district office, 255 Kingsbury Grade; fax to Kingsbury General Improvement District, Attn: General Manager, at 775-588-3548, or email to mitch@kgid.org.

- To make public comment or to join the meeting by phone during the Board meeting, the public must call **1-669-900-9128** and enter ID code **775-588-3548** with passcode **906347**. Although the public comment phone line can accommodate multiple incoming calls at once, if a member of the public should get a busy signal, please call back.
- Public comment is limited to three minutes and will occur at the beginning and end of the Board meeting and may also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes or less. Nevada Open Meeting Law prohibits action on items not listed on the agenda. **The link below can be used to join the meeting by Zoom:**

Meeting ID:

<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09>

Meeting ID: 775 588 3548

Passcode: 5883548

**MISSION
STATEMENT**

As a team, our employees and Board of Trustees provide water and sewer service, maintain roads and drainage systems for the benefit of our customers using modern business systems in an efficient courteous, and accountable manner which surpass standards set for public health, safety and the environment.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify KGID by calling 775-588-3548 at least one day in advance of the meeting.

AGENDA

5:00 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call

Notice: ALL MATTERS ON THE BOARD AGENDA ARE SCHEDULED WITH POSSIBLE BOARD ACTION.

4. Public Comment

(NO ACTION) This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda, or to speak on those items appearing on the Consent Calendar. Public comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes or less. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.

5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on March 21, 2023.

NEW BUSINESS

07. For Information and Possible Action: List of Claims March 2023
08. For Information and Possible Action: Financials Feb. 2023
09. For Information and Possible Action: Award Contract for Auditor Services
10. For Information and Possible Action: Award FY23 Waterline & Road Improvement Construction Services
11. For Information and Possible Action: Authorization to Close District Office on July 3rd
12. For Information and Possible Action: Policy Updates
 - a. Capital Asset Policy
 - b. Reserve Policy
 - c. Investment Policy
13. For Information and Possible Action: Winter in Review

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

1. Board Member Reports
2. Management Report
3. Attorney's Report
4. Engineers Report
5. Correspondence
6. Announcements and Final Public Comment
7. For Possible Action; Adjournment

Next Board Meeting: May 16, 2023

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, MARCH 21, 2023**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:00 p.m. by Jodie Nelson.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Trigg, Parks and Schorr. Trustee Yanish joined the meeting at 6:10 p.m. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer, General Counsel Chuck Zumpft and Greg Lyman of DOWL Engineering, Larry Lundberg and Cory McKendrick of Moreton Capital Markets. Public present included Ben Johnson, Trustee of Tahoe Protection Fire District, Cathy Stramat, resident.

PUBLIC COMMENT – Ben Johnson indicated he had sent an email only to the KGID board members regarding fire hydrant clearing. He stated that the Fire District has been in contact with all the water entities, and they are all clearing snow around their hydrants except for KGID. He continued that is their opinion that it's a water purveyor's responsibility to clear the snow. Parks noted the importance of communicating with the public seeking assistance and cooperation to key hydrants clear such as the adopt a hydrant program.

Nelson questioned if the sidewalk and fire hydrants are to be maintained by the property owners. Johnson stated it depends, but the fire department has determined it is the water purveyor's responsibility, as they own the hydrants. Nelson questioned the performance from the other GID's and Johnson explained that the other GID's have asked their snow removal contractor to perform the work on a priority basis by starting with hydrants 1,000 feet apart.

Cathy Stramat of 298 Andria Drive stated that she is concerned with the drainage on her street which she commented is designed poorly creating a puddle at end of her driveway. She explained that water from the street between Barton and Bradberry backs up due to ice and snow then overflows the curb, enters her driveway then flows toward her front door. She noted when the water freezes it turns to black ice. She stated drains should be lower with and drains redone with a proper slant and the curbs should be higher. Nelson recognized the area and stated she has seen the crews working on the drain. Stramat stated that the changes made a couple of years ago were made incorrectly and made the problem worse.

APPROVAL OF AGENDA – Dion suggested moving Item 3 ahead of Item 2 to accommodate the attendees present to address this item.

M-3/21/2023-1 - Motion by Parks, seconded by Nelson, and unanimously passed to approve the agenda, as revised.

APPROVAL OF MINUTES –

M-3/21/2023-2 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the Regular Meeting Minutes dated February 21, 2023.

APPROVAL OF CONSENT CALENDAR – Nelson noted the financials are included in the consent calendar and not a separate agenda item as previously requested by Schorr.

Regarding Item A, Nelson questioned check #17627 to Loomis for a logging road site assessment. Dion explained that the county owns the property which is the old land fill site which is being considered for storage of equipment and materials for KGID.

Nelson also questioned check #62623 for payroll tax and Brewer explained that was adjusting payroll taxes due to an employee being out for a couple months due to injury (on personal time).

M-3/21/2023-3 - Motion by Nelson, seconded by Parks, and unanimously passed to approve the Consent Calendar Item A

Item B, Schorr stated the items should be a separate item for review. He noted the assets of Building 298 Kingsbury Grade and 160 Pine Ridge should be listed as assets and not rolled into infrastructure. Nelson agreed. Dion agreed and suggested making the change after the fiscal year end.

Nelson questioned snow removal capital outlay of \$239K, which was explained including new sweeper and design of the 160 Pineridge building.

M-3/21/2023-4 - Motion by Parks, seconded by Nelson, and unanimously passed to approve Item B Financials – January 2023.

NEW BUSINESS

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

FOR POSSIBLE ACTION:

Approve engineering services proposal of Market Street Lift Station Repairs and Renovation.

A written report was provided. Project has been identified and taking shape for several years. Greg Lyman was present to answer questions. Nelson confirmed the cost of \$4.5M is estimated for construction. The site options were discussed and it was noted that construction would not likely commence until 2025. Nelson confirmed with Garden that he supports the project.

M-3/21/2023-5 - Motion by Schorr, seconded by Trigg, and unanimously passed to approve engineering services proposal of Market Street Lift Station Repairs and Renovation as Task Order# 63 with DOWL for the amount not to exceed \$113,000.00 and authorize the General Manager to execute appropriate contracts.

Authorization to open investment account.

A written report was provided. Larry Lundberg and Cory McKendrick were present from Moreton Capital Investments. It is anticipated that accounts will be utilized with Moreton and US Bank in order to have the best options and results.

The goals and amounts of the investments were discussed in relation to the pending reserve policy and upcoming projects. Nelson stated that she prefers investments under \$250K at each bank, noting that Moreton utilizes different banks. She also recommended investment controls be incorporated into the policy. It was explained that the draft investment policy indicates the General manager is responsible working with the board's treasurer. The board will be apprised quarterly on the investment status.

Cory McKendrick explained that they adhere to the NRS regarding regulation for municipalities and public agencies. They recommend investments of \$250K or less for CD's with banks, noting that U.S. Treasuries are backed in full by the U.S. Government.

Schorr stated that that he is unfamiliar with Moreton Capital Markets and he noted that US Bank is a highly respected and capitalized. He stated that if Moreton provides similar products and he would prefer to utilize US Bank. He explained his focus is on security of ratepayer's money and US Bank is known to be very well trusted. McKendrick explained that the treasuries are the same with any institution; however, Moreton specializes working with public entities.

Larry Lundberg explained that they are a fixed asset specialist and safekeeping is performed by RBC but they may also utilize US Bank. All accounts are held at RBC, as a third-party sponsor and custody can be customized. He added that diversification is a good investment practice. He stated that diversifying investments will provide different prices and these markets can be compared and reviewed with the reports and services Moreton provides.

Nelson requested more information on the fee structure. McKendrick explained that there are no annual management fees for budgeting purposes. There are transaction fees per investment as a selling concession paid by the issuer for CD's or a markup base for Treasuries. He clarified that the fees are built in and the net rate shown is the rate KGID will earn.

Parks supported the specialized service provided by Moreton. Schorr supported the expertise of US Bank. Nelson stated her support in diversifying accounts by utilizing US Bank and Moreton.

Schorr requested that McKendrick address third party risks. McKendrick explained that they have a contractual agreement with RBC for safekeeping of investor's assets, including monthly statements. Lundberg added that they have safekeeping with different entities.

Schorr reiterated that he supports US Bank for safekeeping of taxpayer dollars. He noted that diversification isn't necessary with U.S. Treasury bonds.

Nelson supported having CD balances under \$250K at varying institutions.

Yanish arrived during the discussion around 6:10 p.m.

M-3/21/2023-6 - Motion by Nelson, seconded by Trigg, and passed to authorize the General Manager to open an investment account with Moreton Capital Markets LLC, for the purpose of making investments of district funds in accordance with the district investment policy and NRS Chapter 355. Yanish abstained and Schorr opposed.

Approval of Appendix A to Personnel Manual providing list of approved positions.

A presentation was provided for discussion purposes. The job descriptions were discussed along with the current services and needs. Two job descriptions were presented for approval; administrative and financial analyst and the other for engineering technician. It was noted that this was not a request to fill the positions, which will be reviewed during the budget discussions. Advantages and disadvantages for both positions were discussed.

In response to Parks' question regarding internal promotion, Dion explained that these are not career ladder from existing positions and formal education requirements are necessary which could be obtained if existing employees sought the professional growth.

Nelson observed that analyst characteristics should include preparing interim and annual financial statements and overseeing capital budget and fixed asset management. She noted DOWL bills are approximately \$201 per hour and any inhouse service would be less expensive. She supports both positions within the district as beneficial and cost saving.

Yanish suggested any education or certification requirements be added to the descriptions and she noted a typo.

M-3/21/2023-7 - Motion by Schorr, seconded by Parks, and unanimously passed to approve Appendix A to the district Personnel Manual with the addition of Administrative & Financial Systems Analyst and Engineering Technician.

There was a five minute break at 6:46 p.m.

Board Reports

Nelson stated that the sewer District had a flooding event at Nevada Beach pump stations. Their budget was complete and KGID's rate will decrease due to flows, while the casino rates were up. And PERS increased 3.5%.

Nelson noted that the Nevada League of Cities had an event at the capital which included meeting senators and a discussion with Governor Lombardo. Nelson was one of two GID representatives in attendance and they addressed frustrations in obtaining State and Federal infrastructure funds. Lombardo indicated he would like to discuss future projects.

Yanish noted a State of Emergency has been declared and questioned how KGID can benefit. Dion stated impact is limited to sand and sandbags.

Yanish commented that she wants to discuss the Nevada League of Cities with Nelson but it is not a quorum and they will not be making any decisions. She added that she is also meeting with the Governor in a couple of weeks and offered to relay projects.

Management Reports

General Manager's Report

Dion addressed the contracts for consulting services for auditors. There is a very short timeline for the budget in order to meet required filings and a special meeting may be needed. Nelson noted it is a busy time of year for auditors in general. There were no bids for the FY23 Waterline project, likely due to delays and unfinished

projects. The materials will be received in May. The snow report was reviewed, including the record numbers for this year. Dion responded to a question regarding conflicting reports regarding drought.

The conceptual design for 160 Pineridge was reviewed, and cost is currently estimated at \$2.097M (Fire Suppression Sprinkler requirements may adjust this estimate).

Revenue projections from the State of Nevada Department of Taxation were also reviewed. The snow removal costs to date are currently \$942K. The balance in the fund reserves will not be the at minimum required and the rate step increases will likely need to be implemented for January 2024.

Utility Operations Superintendent's Report

Garden addressed the leak at Kingsbury Grade below Eagles Heaven.

He noted water quality violation was related to weather and a day delay in taking for sample did not satisfy the permit conditions for month of February.

Administrative and Human Resources Report

Brewer noted, referring to the chart, that many calls were regarding snow removal issues. She stated that some compliments have been received. Payroll will be changed to bi-weekly beginning next fiscal year in order to comply with overtime requirements.

Attorney's Report

Zumpft clarified that Ben Johnson's statement regarding the hydrant clearing being the water purveyor responsibility may come from a PUC regulation regarding private utilities which does not apply to government agencies like KGID. Zumpft has not reached a conclusion regarding responsibility, and he advised there may not be one. Other corrections to Johnson's statements were noted in discussion.

CORRESPONDENCE – None.

FINAL PUBLIC COMMENT – None.

UNFINISHED BUSINESS

ADJOURNMENT

M-3/21/2023-8 - Motion by Parks, seconded by Nelson, and unanimously passed to adjourn the meeting at 7:52 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #07**

TITLE: APPROVAL OF LIST OF CLAIMS MARCH 2023

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the District in March 2023

MEETING DATE: 18 April 2023

PREPARED BY: Mitchell S. Dion

RECOMMENDED ACTION: It is recommended that the Board of Trustees review and approve the list of claims for March 2023 from check number 62653 to 62753.

BACKGROUND INFORMATION:

Each month the district is billed from a variety of vendors for goods and services which are necessary and appropriate for the district operations and overhead. In exercising fiduciary duties are reviewed and approved monthly by the Board of Trustees. It has been requested that this approval no longer appear as a consent item but listed for monthly business by the Board.

INCLUDED:

- List of Claims for March 2023

Fund impacted by above action:

- | | |
|---|---|
| <input checked="" type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input type="checkbox"/> Sewer Fund |
| <input type="checkbox"/> General Fund | <input type="checkbox"/> Snow Removal Fund |
| <input type="checkbox"/> Not Budgeted for | <input type="checkbox"/> Emergency Spending |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62653	3/20/2023	JODIE NELSON	Employee: NELSON; Pay Date: 3/21/2023	525.22
62654	3/20/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 3/21/2023	689.12
62655	3/20/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 3/21/2023	739.12
62656	3/20/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 3/21/2023	739.12
62657	3/20/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 3/21/2023	739.12
62658	3/21/2023	AFLAC	ACCT. FA935 INSURANCE 3/23	515.07
62659	3/21/2023	AIRGAS USA, LLC	RENT LIQUID IND LG 190-130 LT NITRO QTY 2	600.71
62660	3/21/2023	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 8 HRS 2/21/23 TO 3/8/23	216.00
62661	3/21/2023	CHARTER COMMUNICATIONS	169 TERRACE VIEW DR, 97 BEACH CLUB DR & 255 KINGSBURY GRADE	449.94
62662	3/21/2023	DOWL, LLC	ENGINEERING SERVICES 2021 WATERLINE REPLACEMENT	2,482.50
62662	3/21/2023	DOWL, LLC	ENGINEERING SERVICES FOR FY25 PROJECT BARRETT DR 2/25/23	85.00
62662	3/21/2023	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER AND ROAD PR	27,898.75
62662	3/21/2023	DOWL, LLC	ENGINEERING SERVICES PALISADES SEWER LIFT STATION REHAB 2/25	1,560.00
62662	3/21/2023	DOWL, LLC	ENGINEERING SERVICES SEWER PER 2/25/23	3,672.50
62662	3/21/2023	DOWL, LLC	GENERAL SERVICES & WATER AUDIT PROJECT 2/25/23	2,655.00
62663	3/21/2023	EASTERN SIERRA ENGINEERING	ENGINEERING SERVICES STORMWATER PLANNING 1/29/23 TO 2/25/23	2,925.00
62664	3/21/2023	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 10 4/1/23	1,231.30
62665	3/21/2023	FLYERS ENERGY LLC	FUEL DIESEL 126.4 GAL REGULAR 135.7 GAL	1,187.55
62665	3/21/2023	FLYERS ENERGY LLC	FUEL DIESEL 200.3 GAL (SKIDSTEER, VACTOR, LOADER)	909.34
62665	3/21/2023	FLYERS ENERGY LLC	FUEL REGULAR 100.1 GAL	473.25
62665	3/21/2023	FLYERS ENERGY LLC	FUEL REGULAR 160 GAL DIESEL 127 GAL	1,324.26
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	51.58
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	51.58

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	177.40
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	42.17
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	96.00
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	96.00
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	312.98
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.36
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.80
62666	3/21/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	59.05
62667	3/21/2023	HACH COMPANY	STATION 1 & 2 CHLORINE 50-75MG/L, BUFFER PH4.01 & PH10.01 DP	572.54
62668	3/21/2023	AUSTIN HICKMAN	REIMBURSE FOX & HOUND RECIEPT WATER LEAK ON KINGSBURY GRADE	74.59
62669	3/21/2023	HVAC HOME TUNE UP AND REPAIR	298 KINGSBURY GRADE UNIT 2B TOILET FILL VALVE OVERFLOWING	115.00
62670	3/21/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEAS 3/31/23	216.91
62671	3/21/2023	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 1/31/23	111,301.56
62672	3/21/2023	SOUTH LAKE TAHOE ACE HARDWARE	STATION 7 GENERATOR BLOCK HEATER HOSE BARB & HEX BUSHING	30.76
62673	3/21/2023	MINDEN LAWYERS, LLC	LEGAL FEES 2/28/23	4,001.50
62674	3/21/2023	SHANE MORTENSEN	REIMBURSE MILEAGE FOR NVRWA CONFERENCE 3/14 TO 3/16/23	77.82
62675	3/21/2023	ODP BUSINESS SOLUTIONS, LLC	8 & 5 BIG TAB DIVIDERS, BINDER ACCO LIGHT BL & DARK BL	104.09
62675	3/21/2023	ODP BUSINESS SOLUTIONS, LLC	COPY PAPER CASE OF 10 REAMS	89.98
62676	3/21/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL/ENGIN... SERVICES 02/28/2023	46,025.00
62677	3/21/2023	CASH	REIMBURSE PETTY CASH ACCOUNT 12/20/22 TO 3/21/23	229.89
62678	3/21/2023	LINDE GAS & EQUIPMENT INC.	CYLINDER RENT INDUSTRIAL ACETYLENE	161.59
62679	3/21/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	81.00
62679	3/21/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	54.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62680	3/21/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN 2/28/23	411.60
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN PUMP	159.31
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	159.31
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOK PUMP	224.59
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDIRA (384) PUMP	212.61
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW PUMP	503.04
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE 1	418.73
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE 2	156.97
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE 4-6	262.48
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY	206.40
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY UP	34.10
62681	3/21/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY DOWN	474.82
62682	3/21/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 2/28/23	1,476.00
62683	3/21/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INS BREWER, GARDEN & MOSS	4,612.72
62683	3/21/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,552.08
62684	3/21/2023	SUMMIT PLUMBING LLC	A/C POWER FAIL ALL STATIONS CHECKED MAIN STARTED, GALAXY GEN	665.00
62684	3/21/2023	SUMMIT PLUMBING LLC	CHECKED STATION & DUG OUT STATIONS	160.00
62684	3/21/2023	SUMMIT PLUMBING LLC	CLEARED SNOW FROM ALL STATIONS	510.00
62684	3/21/2023	SUMMIT PLUMBING LLC	CLEARED SNOW FROM PUMP STATIONS	335.00
62684	3/21/2023	SUMMIT PLUMBING LLC	CLEARED SNOW FROM STATIONS	160.00
62684	3/21/2023	SUMMIT PLUMBING LLC	DUG OUT STATIONS	160.00
62684	3/21/2023	SUMMIT PLUMBING LLC	MAIN LINE STOPAGE MH Q22-2 TO 22-1A GRIFFIN CT. USED VAC CON	662.50
62684	3/21/2023	SUMMIT PLUMBING LLC	REMOVED SNOW FROM ALL STATIONS	510.00
62684	3/21/2023	SUMMIT PLUMBING LLC	SHOVELED OUT ALL PUMP STATIONS	510.00
62684	3/21/2023	SUMMIT PLUMBING LLC	SHOVELED OUT STATIONS	540.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62684	3/21/2023	SUMMIT PLUMBING LLC	SHOVELED SNOW FROM BLIZZARD AT STATIONS	1,122.50
62685	3/21/2023	TAHOE BASIN CONTAINER	ACCT. 5434500 801 KINGSBURY GRADE BEAR PROOF RENTAL FEB 2023	30.00
62685	3/21/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
62686	3/21/2023	THUNDERBIRD COMMUNICATIONS INC	SCADA SYSTEM UPDATED WIN911 AND CORRECTED PROBLEMS	275.00
62687	3/21/2023	TROJAN TECHNOLOGIES	UVT ANALYZER PLC, WAGO AO 2CH -20MA	636.95
62688	3/21/2023	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIP	287.85
62689	3/21/2023	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 2/1 TO 2/28/23	255,070.53
62690	3/31/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 3/31/2023	1,705.95
62691	3/31/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 3/31/2023	2,074.40
62692	3/31/2023	MITCHELL S. DION	Employee: DION; Pay Date: 3/31/2023	3,710.40
62693	3/31/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 3/31/2023	3,265.11
62694	3/31/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 3/31/2023	2,525.35
62695	3/31/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 3/31/2023	3,388.35
62696	3/31/2023	AUSTIN Q. HICKMAN	Employee: HICKMA; Pay Date: 3/31/2023	1,489.92
62697	3/31/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 3/31/2023	1,785.83
62698	3/31/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 3/31/2023	2,890.22
62699	3/31/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 3/31/2023	2,246.25
62700	3/31/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 3/31/2023	1,212.11
62701	3/29/2023	NV ENERGY	E-160 PINE RIDGE DRIVE DESIGN INITIATION AGREEMENT	3,000.00
62702	3/31/2023	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	631.66
62703	3/31/2023	BURGARELLO ALARM	VARIOUS STATION ALARM MONITORING 4/1/23 TO 6/30/23	1,665.54
62704	3/31/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 4 CLEANINGS JAN. 2023	360.00
62705	3/31/2023	HVAC HOME TUNE UP AND REPAIR	298 KINGSBURY GRADE UNIT 2B UPSTAIRS TOILET LEAKING	365.89

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62706	3/31/2023	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 5/1/23	16,863.00
62707	3/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT 4/1/23	5,416.40
62707	3/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 1/31/23	264.00
62707	3/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY JANITORIAL 2/28/23	286.00
62708	3/31/2023	JOSEPH ESENARRO	REIMBURSE MILEAGE TO AND FROM NVRWA CONFERENCE 3/14-3/16/23	102.18
62709	3/31/2023	NAPA AUTO PARTS	SKID STEER SEALER & BRAKE PARTS CLEANER	46.36
62710 & 62711	VOID	NV Energy		
62712	3/31/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	786.86
62712	3/31/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	44.27
62712	3/31/2023	NV ENERGY	1000044086803274204 GALAXY LN PUMP	139.11
62712	3/31/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.76
62712	3/31/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	81.74
62712	3/31/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	183.25
62712	3/31/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	114.61
62712	3/31/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	99.47
62712	3/31/2023	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	46.20
62712	3/31/2023	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	57.12
62712	3/31/2023	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	221.10
62712	3/31/2023	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	514.98
62712	3/31/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
62712	3/31/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.34

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62712	3/31/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	18.37
62712	3/31/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	51.91
62712	3/31/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS 2	4,644.51
62712	3/31/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,372.69
62712	3/31/2023	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,278.65
62712	3/31/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,873.14
62712	3/31/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	114.26
62712	3/31/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	89.98
62712	3/31/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	38.09
62712	3/31/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	925.63
62712	3/31/2023	NV ENERGY	100004408680706297 97 BEACH CLUB DR	7,863.70
62712	3/31/2023	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
62712	3/31/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	2,085.89
62713	3/31/2023	NEVADA CITY/COUNTY MANAGEMENT	ANNUAL MEMBERSHIP NV CITY/COUNTY MANAGEMENT 4/1/23-3/31/24	225.00
62714	3/31/2023	ODP BUSINESS SOLUTIONS, LLC	BILLING ENVELOPE SEALER	25.99
62715	3/31/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 3/23	22,473.33
62716	3/31/2023	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT 2/17 TO 3/16/23	124.27
62717	3/31/2023	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803...	27.00
62717	3/31/2023	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 3/23	17.30

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62717	3/31/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENARRO_ 3/2023	18.21
62717	3/31/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_3/2023	15.06
62718	4/14/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 4/14/2023	1,723.28
62719	4/14/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 4/14/2023	2,074.40
62720	4/14/2023	MITCHELL S. DION	Employee: DION; Pay Date: 4/14/2023	3,710.40
62721	4/14/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 4/14/2023	2,478.72
62722	4/14/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 4/14/2023	3,470.74
62723	4/14/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 4/14/2023	3,384.97
62724	4/14/2023	AUSTIN Q. HICKMAN	Employee: HICKMA; Pay Date: 4/14/2023	1,413.84
62725	4/14/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 4/14/2023	1,993.57
62726	4/14/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 4/14/2023	2,548.22
62727	4/14/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 4/14/2023	2,356.46
62728	4/14/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 4/14/2023	1,487.25
62729	4/14/2023	BYRAN MOSS	REIMBURSE AMAZON RECEIPT WORK BOOTS	400.00
62730	4/14/2023	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 3/21/23 9 HRS	243.00
62731	4/14/2023	DOUGLAS COUNTY LAKE TAHOE	MAINTENANCE & OPERATIONS ASSESSMENTS QTR 4 4/1/23	307,267.50
62732	4/14/2023	MICHAEL EDWARDS JR.	REIMBURSE WORK BOOTS AMAZON RECEIPT	134.00
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	51.59
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	51.59
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	173.45
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.74
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY ST	96.02
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	94.15
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	309.01
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.37
62733	4/14/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.63

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62734	4/14/2023	ZACHRY GOOD	LOADER SERVICE & REPAIR 24 VOLT ALTERNATOR, 2ND PRESSURE SEN	2,357.00
62735	4/14/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 4 CLEANINGS & 1 DEEP CLEAN 3/31/23	460.00
62736	4/14/2023	HOMESERVE USA	LOSS & LINE INSURANCE 3/31/23	1,444.80
62737	4/14/2023	IMPORTS AND SPORTS	BACKHOE MINIATURE BULB, 15IN WIPER BLADE, 20IN WIPER BLADE	47.90
62738	4/14/2023	INTERNAL REVENUE SERVICE	88-0094898 FORM 941 PAYROLL TAXES 03/31/23	93.00
62739	4/14/2023	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 4/1/23	536.43
62740	4/14/2023	LUMOS AND ASSOCIATES INC	LOGGING RD SITE ASSESSMENT/LAYOUT 1/21 TO 2/17/23	7,172.50
62741	4/14/2023	PAMELA JOANNE NANCE	298 KINGSBURY JANITORIAL 3 CLEANINGS MARCH 2023	800.00
62742	4/14/2023	NEVADA NEWS GROUP	AD #31970 2022/2023 WATER ROAD REPLACEMENT PROPSALS	142.50
62742	4/14/2023	NEVADA NEWS GROUP	AD 31874 AUDITING SERVICE CONTRACT PROPOSALS	129.00
62743	4/14/2023	NEXTIVA, INC.	ACCT. 3680856 OFFICE PHONE LINES 4/1/23	258.75
62744	4/14/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 4/1/23	1,222.50
62745	4/14/2023	PACIFIC OFFICE AUTOMATION	ACCT. 710273 MAINTENANC AGREEMENT B&W 6609 COLOR 1312	125.23
62746	4/14/2023	SCOTT FRIEDEL OFFICE MACHINES	SERVICE HEWLETT PAKARD LASERJET PRO 400	71.37
62747	4/14/2023	SGS SILVER STATE LABORATORIES	BROMATE	175.00
62747	4/14/2023	SGS SILVER STATE LABORATORIES	COLIFORM-QT	27.00
62747	4/14/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	216.00
62747	4/14/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	54.00
62748	4/14/2023	SUMMIT FIRE & SECURITY	298 KINGSBURY GRADE SERVICE FIRE EXTINGUISHER	110.00
62749	4/14/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 4/1/23	7,176.89
62750	4/14/2023	TAHOENOW VENTURES LLC	REFUND DEPOSIT PERMIT 2021-9 165 SIERRA COLINA DR	2,333.00
62751	VOID	US Bank Visa Rewards		
62752	4/14/2023	US BANK VISA REWARDS	CORRECTION FORM 1099NEC 2022	14.95

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 3/17/2023 Through 4/14/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62752	4/14/2023	US BANK VISA REWARDS	CREDIT BACK ANWA ANNUAL MEMBERSHIP DUES	(210.00)
62752	4/14/2023	US BANK VISA REWARDS	CREDIT BACK ON DARYA PLAQUE	(0.82)
62752	4/14/2023	US BANK VISA REWARDS	DARK COFFEE & COFFEE FILTERS	24.79
62752	4/14/2023	US BANK VISA REWARDS	DEPOSIT ON ROOM GSR FOR POOL PACT ANNUAL CONFER 4/20-4/21/23	100.57
62752	4/14/2023	US BANK VISA REWARDS	FIRST AID KIT COLD PACK, LUBE EYE, ANIB, ADHSV TP, FINGR INJ	85.79
62752	4/14/2023	US BANK VISA REWARDS	JOB POSTING FOR WATER DISTRIBUTION/TREATM... UTILITY OPERAT	200.00
62752	4/14/2023	US BANK VISA REWARDS	LEIN FEES	42.00
62752	4/14/2023	US BANK VISA REWARDS	MORTENSEN ROOM FOR NVRWA CONERENCE 2023 3/14 TO 3/16/23	109.97
62752	4/14/2023	US BANK VISA REWARDS	PORTABLE GENERATOR HONDA EB6500 6500-WATT 120/240-VOLT INDUS	3,246.52
62752	4/14/2023	US BANK VISA REWARDS	RECORDING OF EASEMENT 371 TERRACE VIEW	42.00
62752	4/14/2023	US BANK VISA REWARDS	RENEWAL CROSS CONNECTION SPECIALIST	100.00
62752	4/14/2023	US BANK VISA REWARDS	SANDWICHES FOR BOARD MEETING	51.07
62752	4/14/2023	US BANK VISA REWARDS	STATION 2 TANK 2A TRANSDUCER	308.00
62752	4/14/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID	58.10
62752	4/14/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE	101.67
62752	4/14/2023	US BANK VISA REWARDS	TRUCK #1020 LEFT & RIGHT SIDE TAIL LIGHT ASSEMBLY	95.84
62752	4/14/2023	US BANK VISA REWARDS	TRUCK #1827 FUEL REGULAR 17.064 GAL	67.90
62752	4/14/2023	US BANK VISA REWARDS	TRUCK 0808 BATTERY CORE FEE CREDIT	(32.28)
62752	4/14/2023	US BANK VISA REWARDS	TRUCK 1020 FUEL REGULAR 10.891 GAL	49.00
62752	4/14/2023	US BANK VISA REWARDS	W-2C & W-3C CORRECTION 2022	14.95
62752	4/14/2023	US BANK VISA REWARDS	WHITE SAND BAGS WITH TIES	144.54
62753	4/14/2023	WEDCO INC	LIGHT TOWER MINI-CIRCUIT BREAKER 20AMP	9.95
Report Total				956,437.82

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
03/31/23	62710	NV ENERGY	VOIDED
03/31/23	62711	NV ENERGY	VOIDED
04/14/23	62751	US BANK VISA REWARDS	VOIDED

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #08**

TITLE: REVIEW AND RECEIVE FIANCIAL STATEMENTS FEBRUARY 2023

For Discussion and Possible Action. Discussion and review of Financial Statements

MEETING DATE: 18 April 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and receive financial statements of February 2023

BACKGROUND INFORMATION: District financial statements are prepared for each month of the year. Although monthly statements will lag a month or two due to pending processing time, these provide the Board members with keen insights into the financial well-being of the agency.

INCLUDED:

- Financial Statements February 2023

Fund impacted by above action:

- | | |
|---|---|
| <input checked="" type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input type="checkbox"/> Sewer Fund |
| <input type="checkbox"/> General Fund | <input type="checkbox"/> Snow Removal Fund |
| <input type="checkbox"/> Not Budgeted for | <input type="checkbox"/> Emergency Spending |

FEBRUARY

2023

CASH POSITION

JB

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	36%
CASH POSITION						WATER	39%
						SEWER	22%
Feb-23						SNOW	4%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 7,389,186.79	\$ (11,218.28)	\$ -	\$ 194,090.43	\$ (32,905.52)	\$ 7,539,153.42	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 78,527.96	\$ 11,218.28	\$ -	\$ -	\$ -	\$ 89,746.24	
GENERAL INVESTMENT	\$ 38.73	\$ -	\$ -	\$ -	\$ -	\$ 38.73	
GF TOTAL						\$ 7,628,938.39	
WATER FUND	\$ 6,523,146.68	\$ (239,930.01)	\$ -	\$ 454,833.05	\$ (181,303.33)	\$ 6,556,746.39	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 195,057.59	\$ 21,375.37	\$ -	\$ -	\$ -	\$ 216,432.96	
WATER INVESTMENT	\$ 20.20	\$ -	\$ -	\$ -	\$ -	\$ 20.20	
KGID/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DIST DEBT RESERVE	\$ 68,594.36	\$ 68,762.42	\$ -	\$ -	\$ -	\$ 137,356.78	
TREAT DEBT RESERVE	\$ 104,184.20	\$ 104,439.45	\$ -	\$ -	\$ -	\$ 208,623.65	
CAP IMPROV. RESERVE	\$ 1,166,231.06	\$ 45,352.77	\$ -	\$ -	\$ (18,710.00)	\$ 1,192,873.83	
WF TOTAL						\$ 8,312,053.81	
SEWER FUND	\$ 4,548,272.25	\$ (391.68)	\$ -	\$ 175,150.78	\$ (50,613.60)	\$ 4,672,417.75	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 2,741.70	\$ 391.68	\$ -	\$ -	\$ -	\$ 3,133.38	
SEWER INVESTMENT	\$ 33.96	\$ -	\$ -	\$ -	\$ -	\$ 33.96	
SF TOTAL						\$ 4,675,585.09	
SNOW REV. FUND	\$ 918,691.38	\$ (6,100.12)	\$ -	\$ 54,794.69	\$ (253,835.89)	\$ 713,550.06	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 42,700.78	\$ 6,100.12	\$ -	\$ -	\$ -	\$ 48,800.90	
SNOW INVESTMENT	\$ 19.36	\$ -	\$ -	\$ -	\$ -	\$ 19.36	
SNOW TOTAL						\$ 762,370.32	
160 PINERIDGE RENTAL	\$ 2,681.13	\$ -	\$ -	\$ -	\$ (425.81)	\$ 2,255.32	
70 RENTAL TOTAL						\$ 2,255.32	
298 KINGSBURY GRADE RENTAL	\$ 156,059.81	\$ -	\$ -	\$ -	\$ (2,556.47)	\$ 153,503.34	
80 RENTAL TOTAL						\$ 153,503.34	
GRAND TOTALS	\$ 21,196,187.94	\$ (0.00)	\$ -	\$ 878,868.95	\$ (537,368.34)	\$ 21,534,706.27	
CHECKING							
US BANK	\$ 72,109.66	\$ -	\$ -	\$ 793,747.12	\$ (517,604.78)	\$ 348,252.00	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
						\$ -	
USB CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LOCAL GOVT POOLED	\$ 21,123,966.03	\$ -	\$ -	\$ 62,375.99	\$ -	\$ 21,186,342.02	
GRAND TOTALS	\$ 21,196,187.94	\$ -	\$ -	\$ 856,123.11	\$ (517,604.78)	\$ 21,534,706.27	

FEBRUARY

2023

BALANCE

SHEET

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 2/28/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
ASSETS							
CURRENT ASSETS							
CASH							
PETTY CASH	300.00	0.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,531,967.15	6,499,432.58	4,672,417.77	706,383.44	2,255.32	153,503.34	19,565,959.60
DISTRIBUTION DEBT SERVICE	0.00	137,356.78	0.00	0.00	0.00	0.00	137,356.78
TREATMENT DEBT SERVICE	0.00	208,623.65	0.00	0.00	0.00	0.00	208,623.65
CAPITAL IMPROVEMENT RESERVE	0.00	1,192,873.83	0.00	0.00	0.00	0.00	1,192,873.83
CASH HELD BY DOUGLAS COUNTY	85,129.23	0.00	0.00	0.00	0.00	0.00	85,129.23
Total CASH	7,617,596.38	8,038,286.84	4,672,417.77	706,383.44	2,255.32	153,503.34	21,190,443.09
INVESTMENTS							
INVESTMENTS	96,951.69	273,786.52	3,167.32	55,986.88	0.00	0.00	429,892.41
Total INVESTMENTS	96,951.69	273,786.52	3,167.32	55,986.88	0.00	0.00	429,892.41
ACCOUNTS RECEIVABLE							
ACCOUNTS RECEIVABLE	6.73	277,864.89	95,355.78	32,079.85	0.00	0.00	405,307.25
RENT RECEIVABLE	0.00	0.00	0.00	0.00	3,092.57	22,165.05	25,257.62
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	77,346.28	0.00	0.00	0.00	0.00	0.00	77,346.28
A/R-EDGEWOOD WTR CO.	0.00	1,530.99	0.00	0.00	0.00	0.00	1,530.99
INTEREST RECEIVABLE - INVEST.	19,723.87	23,784.67	11,602.28	2,900.57	0.00	0.00	58,011.39
DELINQ. PROPERTY TAXES RECEIV	8,564.31	0.00	0.00	0.00	0.00	0.00	8,564.31
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	0.00	4,431.60
EMPLOYEE ADVANCES	8.85	100.42	49.30	8.84	0.00	0.00	167.41
Total ACCOUNTS RECEIVABLE	105,871.62	305,939.93	108,336.84	35,210.84	3,092.57	22,165.05	580,616.85
MATERIAL INVENTORY							
MATERIAL INVENTORY	0.00	142,728.28	807.62	0.00	0.00	0.00	143,535.90
Total MATERIAL INVENTORY	0.00	142,728.28	807.62	0.00	0.00	0.00	143,535.90
PREPAID EXPENSES							
PREPAID EXPENSES	136.98	5,789.28	1,867.98	412.88	0.00	0.00	8,207.12
Total PREPAID EXPENSES	136.98	5,789.28	1,867.98	412.88	0.00	0.00	8,207.12

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 2/28/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSURE COSTS (NET)							
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(287,543.29)	0.00	0.00	0.00	0.00	(287,543.29)
Total DEFERRED CHARGES BOND ISSURE COSTS (NET)	0.00	62,156.25	0.00	0.00	0.00	0.00	62,156.25
Total CURRENT ASSETS	7,820,556.67	8,828,687.10	4,786,597.53	797,994.04	5,347.89	175,668.39	22,414,851.62
FIXED ASSETS							
PROPERTY PLANT & EQUIPMENT (NET)							
OFFICE EQUIPMENT	21,365.79	82,955.44	40,151.99	9,105.46	0.00	0.00	153,578.68
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	(18,928.51)	(64,906.62)	(29,931.82)	(6,672.52)	0.00	0.00	(120,439.47)
ACCUM. DEPR. EQUIPMENT	19,937.18	4,614,265.01	287,681.77	43,990.78	0.00	0.00	4,965,874.74
UTILITY PLANT IN SERVICE	(18,656.90)	(2,696,650.97)	(133,340.39)	(41,505.83)	0.00	0.00	(2,890,154.09)
ACCUM. DEPR. UTILITY PLANT	0.00	20,484,991.85	5,659,395.29	0.00	0.00	0.00	26,144,387.14
INFRASTRUCTURE	0.00	(3,518,500.21)	(5,306,739.05)	0.00	0.00	0.00	(8,825,239.26)
ACCUM. DEPR. INFRASTRUCTURE	11,449,427.47	28,819,215.50	1,239,746.33	142,220.11	0.00	1,219,163.61	42,869,773.02
OTHER ASSETS	(8,487,876.65)	(10,198,949.09)	(300,741.09)	(60,693.40)	0.00	(90,422.24)	(19,138,682.47)
ACCUM DEPR. OZONE FACILITY	32,558.06	805,127.26	0.00	93,924.19	0.00	0.00	931,609.51
VEHICLES & EQUIPMENT	0.00	(288,357.16)	0.00	0.00	0.00	0.00	(288,357.16)
ACCUM. DEPR. VEHICLES & EQUIP	809,576.34	552,313.34	8,113.28	393,772.45	0.00	0.00	1,763,775.41
CONSTRUCTION IN PROGRESS	(743,806.07)	(510,059.52)	(8,113.28)	(339,724.07)	0.00	0.00	(1,601,702.94)
Total PROPERTY PLANT & EQUIPMENT (NET)	3,229,090.18	39,357,946.02	1,603,191.01	300,885.92	0.00	1,128,741.37	45,619,854.50
Total FIXED ASSETS	3,229,090.18	39,357,946.02	1,603,191.01	300,885.92	0.00	1,128,741.37	45,619,854.50
Total ASSETS	11,049,646.85	48,186,633.12	6,389,788.54	1,098,879.96	5,347.89	1,304,409.76	68,034,706.12
LIABILITIES							
CURRENT LIABILITIES							
ACCOUNTS PAYABLE							
ACCOUNTS PAYABLE - TRADE	12,591.28	61,262.09	23,734.38	458,223.74	415.63	2,026.44	558,253.56
ACCOUNTS PAYABLE - SUSPENSE	0.00	(3,303.96)	2,950.00	0.00	0.00	0.00	(353.96)
LOSS PROTECTION PAYABLE	0.00	(254.98)	0.00	0.00	0.00	0.00	(254.98)
LINE PAYABLE	0.00	43.58	0.00	0.00	0.00	0.00	43.58
Total ACCOUNTS PAYABLE	12,591.28	57,746.73	26,684.38	458,223.74	415.63	2,026.44	557,688.20

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 2/28/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
PAYROLL RELATED PAYABLES							
PAYROLL TAXES PAYABLE	4.66	55.80	27.88	4.66	0.00	0.00	93.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	6,781.56	73,875.93	10,761.97	4,816.69	0.00	0.00	96,236.15
ACCRUED TAXES VAC/SICK	1,826.44	18,166.11	2,808.46	1,193.16	0.00	0.00	23,994.17
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	114,794.32	526,584.04	98,700.40	82,010.88	0.00	0.00	822,089.64
SIIS PAYABLE	0.00	(3,820.34)	0.00	0.00	0.00	0.00	(3,820.34)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	123,406.98	614,861.54	112,298.71	88,025.39	0.00	0.00	938,592.62
REFUNDABLE DEPOSITS							
REFUNDABLE DEPOSITS	0.00	125,676.00	73,631.00	0.00	1,000.00	7,176.00	207,483.00
PREPAID USER FEES	0.00	53,356.63	19,053.24	5,229.59	0.00	0.00	77,639.46
Total REFUNDABLE DEPOSITS	0.00	179,032.63	92,684.24	5,229.59	1,000.00	7,176.00	285,122.46
Total CURRENT LIABILITIES	135,998.26	851,640.90	231,667.33	551,478.72	1,415.63	9,202.44	1,781,403.28
LONG TERM LIABILITIES							
BONDS PAYABLE							
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF Loan Payable #2	0.00	989,265.54	0.00	0.00	0.00	0.00	989,265.54
SRF Loan Interest Payable	0.00	4,880.38	0.00	0.00	0.00	0.00	4,880.38
SRF Loan Payable #3	0.00	1,393,254.06	0.00	0.00	0.00	0.00	1,393,254.06
SRF Loan Interest Payable #3	0.00	6,617.96	0.00	0.00	0.00	0.00	6,617.96
SRF Loan Payable #4	0.00	6,401,347.97	0.00	0.00	0.00	0.00	6,401,347.97
SRF Loan Interest Payable #4	0.00	25,499.04	0.00	0.00	0.00	0.00	25,499.04
SRF LOAN #5 PAYABLE	0.00	4,070,421.69	0.00	0.00	0.00	0.00	4,070,421.69

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 2/28/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SRF LOAN #5 INTEREST PAYABLE	0.00	15,467.60	0.00	0.00	0.00	0.00	15,467.60
Total BONDS PAYABLE	0.00	12,906,754.24	0.00	0.00	0.00	0.00	12,906,754.24
Total LONG TERM LIABILITIES	0.00	12,906,754.24	0.00	0.00	0.00	0.00	12,906,754.24
Total LIABILITIES	135,998.26	13,758,395.14	231,667.33	551,478.72	1,415.63	9,202.44	14,688,157.52
FUND EQUITY							
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
RETAINED EARNINGS	6,929,471.78	30,962,844.78	2,156,152.90	1,087,897.55	(139.07)	133,954.40	41,270,182.34
Total RETAINED EARNINGS	6,929,471.78	30,962,844.78	2,156,152.90	1,087,897.55	(139.07)	133,954.40	41,270,182.34
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES	487,108.64	0.00	0.00	0.00	0.00	0.00	487,108.64
PERSONAL PROPERTY TAX	5,049.56	0.00	0.00	0.00	0.00	0.00	5,049.56
ADVALOREM MAKE-UP	405,228.87	0.00	0.00	0.00	0.00	0.00	405,228.87
STATE TAX DISTRIBUTION	461,960.00	0.00	0.00	0.00	0.00	0.00	461,960.00
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	2,327,961.05	1,167,233.06	293,591.38	0.00	0.00	3,788,785.49
RESIDENTIAL TIER 1 CONSUMPTION	0.00	227,136.85	22,037.92	0.00	0.00	0.00	249,174.77
RESIDENTIAL TIER 2 CONSUMPTION	0.00	48,835.25	0.00	0.00	0.00	0.00	48,835.25
RESIDENTIAL TIER 3 CONSUMPTION	0.00	51,601.76	0.00	0.00	0.00	0.00	51,601.76
RESIDENTIAL FIRE PROTECTION	0.00	54,308.14	0.00	0.00	0.00	0.00	54,308.14
USER FEES - COMMERCIAL	0.00	242,836.74	28,220.08	27,104.61	0.00	0.00	298,161.43
COMMERCIAL FIRE PROTECTION	0.00	62,458.72	0.00	0.00	0.00	0.00	62,458.72
COMMERCIAL CONSUMPTION	0.00	85,675.96	26,837.60	0.00	0.00	0.00	112,513.56
PENALTIES ON USER FEES	0.00	32,263.75	17,847.27	5,727.10	0.00	0.00	55,838.12
SERVICE CHARGES	0.00	9,549.50	0.00	0.00	0.00	0.00	9,549.50
RETURN CHECK FEES	0.00	380.00	0.00	0.00	0.00	0.00	380.00
CONNECTION FEES	0.00	15,800.00	9,000.00	0.00	0.00	0.00	24,800.00

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KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet
As of 2/28/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
INTEREST ON INVESTMENTS	126,457.26	150,227.16	72,206.44	16,751.66	0.00	0.00	365,642.52
TRANSFER FEE REVENUE	0.00	3,222.00	1,303.21	296.65	0.00	0.00	4,821.86
PLAN REVIEW FEE	0.00	750.00	750.00	0.00	0.00	0.00	1,500.00
SERVLINE ADMIN REVENUE	0.00	1,216.19	0.00	0.00	0.00	0.00	1,216.19
SERVLINE LOSS INSURANCE	0.00	13,933.90	0.00	0.00	0.00	0.00	13,933.90
SERVLINE LINE INSURANCE	0.00	1,821.16	0.00	0.00	0.00	0.00	1,821.16
RENTAL INCOME	0.00	0.00	0.00	0.00	11,875.66	67,225.53	79,101.19
OTHER REVENUE	1,576.16	16,482.27	411.33	165.66	0.00	285.00	18,920.42
PAYROLL - MANAGER	(35,228.21)	(118,332.54)	(56,523.21)	(24,774.64)	0.00	0.00	(234,858.60)
PAYROLL - MAINTENANCE	(10,396.56)	(245,301.36)	0.00	(7,426.11)	0.00	0.00	(263,124.03)
PAYROLL - OFFICE	(14,982.82)	(39,954.25)	(29,965.65)	(14,982.67)	0.00	0.00	(99,885.39)
EMPLOYEE BENEFITS - FICA/MEDIC	(915.46)	(6,051.14)	(1,475.66)	(720.38)	0.00	0.00	(9,162.64)
EMPLOYEE BENEFITS - MED. INS	(28,185.63)	(137,926.92)	(28,464.72)	(21,915.13)	0.00	0.00	(216,492.40)
EMPLOYEE BENEFITS - PERS	(15,260.10)	(90,869.20)	(21,701.10)	(11,397.28)	0.00	0.00	(139,227.68)
EMPLOYEE BENEFITS - SIIS	(551.48)	(3,473.07)	(431.30)	(382.73)	0.00	0.00	(4,838.58)
SEP/IRA	(55.60)	(556.73)	(67.98)	(23.16)	0.00	0.00	(703.47)
UNIFORMS	(175.78)	(1,800.02)	(59.30)	(85.68)	0.00	0.00	(2,120.78)
OPEB EXPENSE	(10,126.64)	(92,405.36)	(16,455.76)	(7,594.88)	0.00	0.00	(126,582.64)
ACCRUED LEAVE EXPENSE	(1,380.04)	(2,733.87)	(2,754.17)	(1,375.63)	0.00	0.00	(8,243.71)
OTHER PAYROLL EXPENSES	(76.84)	(1,308.28)	(268.31)	(69.56)	0.00	0.00	(1,722.99)
CAR ALLOWANCE EXPENSE	487.76	2,438.79	325.16	0.00	0.00	0.00	3,251.71
ACCOUNTING	(1,911.10)	(22,933.20)	(11,466.60)	(1,911.10)	0.00	0.00	(38,222.00)
LEGAL	(1,010.10)	(22,697.87)	(7,306.75)	(1,010.10)	0.00	0.00	(32,024.82)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	0.00	(1,320.00)
ENGINEERING & SURVEYING	(15,292.57)	(4,203.40)	(1,391.92)	(209.84)	0.00	0.00	(21,097.73)
EROSION AND DRAINAGE	(239.00)	0.00	0.00	0.00	0.00	0.00	(239.00)
ROAD MAINTENANCE & SUPPLIES	(318,236.43)	0.00	0.00	0.00	0.00	0.00	(318,236.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(903,334.44)	0.00	0.00	(903,334.44)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(30,682.98)	0.00	0.00	(30,682.98)
DCLTSA PRO-RATA M & O	0.00	0.00	(379,024.75)	0.00	0.00	0.00	(379,024.75)
DCLTSA ASSESSMENTS	0.00	0.00	(372,986.75)	0.00	0.00	0.00	(372,986.75)
BANK CHARGES	0.00	(31,114.79)	(21,210.90)	(5,447.13)	0.00	0.00	(57,772.82)
BUILDING REPAIRS AND MAINT.	(168.29)	(2,365.20)	(1,009.52)	(168.29)	(865.91)	(5,723.88)	(10,301.09)



KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 2/28/2023

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
COMPUTER EXPENSE	(2,614.04)	(32,252.15)	(10,070.40)	(4,149.67)	0.00	0.00	(49,086.26)
DUES & SUBSCRIPTIONS	(588.65)	(7,886.95)	(3,468.99)	(588.65)	0.00	0.00	(12,533.24)
EQUIP. SUPPLIES/MAINT./REPAIRS	(913.55)	(10,891.49)	(71,809.64)	0.00	0.00	(110.00)	(83,724.68)
EQUIPMENT RENTAL	(104.05)	(4,753.63)	(2,207.26)	(489.17)	(25.21)	(130.00)	(7,709.32)
FIELD SUPPLIES, TOOLS & SIGNS	(1,222.00)	0.00	0.00	(5,710.00)	0.00	0.00	(6,932.00)
SECURITY EXPENSE	0.00	(4,715.22)	(4,937.00)	0.00	0.00	0.00	(9,652.22)
INSURANCE AND BONDS	(3,633.33)	(84,743.40)	(21,799.96)	(3,633.33)	(3,083.40)	(3,083.40)	(119,976.82)
INVENTORY PARTS	0.00	(8,054.13)	0.00	0.00	0.00	0.00	(8,054.13)
LIEN FEES	0.00	(47.00)	0.00	0.00	0.00	0.00	(47.00)
MISCELLANEOUS EXPENDITURES	(2,556.06)	(6,680.28)	(3,278.85)	(552.31)	(882.92)	(4,403.48)	(18,353.90)
OFFICE JANITORIAL	(492.40)	(5,908.56)	(2,954.24)	(492.40)	(883.75)	(4,375.00)	(15,106.35)
OFFICE AND FACILITIES RENT	(2,166.56)	(25,998.72)	(12,999.36)	(2,166.56)	0.00	0.00	(43,331.20)
OFFICE SUPPLIES	(300.51)	(5,469.63)	(3,104.04)	(1,322.88)	(106.09)	(270.59)	(10,573.74)
PERMITS AND FEES	(63.16)	(5,504.33)	(378.96)	(563.16)	0.00	0.00	(6,509.61)
POSTAGE	0.00	(4,363.27)	(2,976.87)	(1,265.70)	0.00	0.00	(8,605.84)
PUBLICATION CHARGES	0.00	(110.00)	0.00	(1,127.76)	0.00	0.00	(1,237.76)
SHOP SUPPLIES/SMALL TOOLS	(19.55)	(925.23)	0.00	0.00	0.00	0.00	(944.78)
TELEPHONE	(103.14)	(9,485.21)	(1,034.05)	(103.14)	0.00	0.00	(10,725.54)
TRAINING AND SEMINARS	(77.24)	(4,441.63)	(374.07)	(77.24)	0.00	0.00	(4,970.18)
TRAVEL	(195.61)	(1,666.37)	(315.72)	(469.20)	0.00	0.00	(2,646.90)
TRUSTEE FEES	(1,317.50)	(15,810.00)	(7,905.00)	(1,317.50)	0.00	0.00	(26,350.00)
UTILITIES - GAS & ELECTRIC	(429.59)	(172,423.06)	(14,636.73)	(427.28)	(1,957.05)	(9,807.63)	(199,681.34)
VEHICLE EXP FUEL/OIL/SUPP	(3,356.37)	(23,412.47)	0.00	(3,072.89)	0.00	0.00	(29,841.73)
VEH EXP R&M	(10,704.99)	(17,925.26)	0.00	(1,631.27)	0.00	0.00	(30,261.52)
WATER MONITORING/SAMPLING	0.00	(12,512.00)	0.00	0.00	0.00	0.00	(12,512.00)
WATER/SEWER SHED MANAGEMENT	0.00	(15,231.24)	0.00	0.00	0.00	0.00	(15,231.24)
WATER DIST SYSTEM EXPENSE	0.00	(40,535.44)	0.00	0.00	0.00	0.00	(40,535.44)
WATER TREATMENT SYSTEM EXP	0.00	(31,785.10)	0.00	0.00	0.00	0.00	(31,785.10)
INTEREST EXPENSE	0.00	(220,587.08)	0.00	0.00	0.00	0.00	(220,587.08)
CAPITAL OUTLAY	(863,167.15)	(1,174,920.95)	(61,846.85)	(242,228.65)	0.00	(7,095.00)	(2,349,258.60)
AMORTIZATION OF BONDS	0.00	(7,800.96)	0.00	0.00	0.00	0.00	(7,800.96)
DEPRECIATION EXPENSE	0.00	(892,208.81)	(38,035.36)	0.00	0.00	0.00	(930,244.17)
Total EXCESS REVENUE OVER EXPENDITURES	179,504.95	(325,127.98)	129,368.77	(841,382.23)	4,071.33	32,511.55	(821,053.61)
Total FUND EQUITY	7,684,558.41	34,428,237.98	6,158,121.21	246,515.32	3,932.26	166,465.95	48,687,831.13

FEBRUARY

2023

COMBINED

STATEMENT OF

REVENUES &

EXPENDITURES

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Combined All Funds Statement of Revenues and Expenditures From 2/1/2023 Through 2/28/2023

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	47,926.30	22,187.00	25,739.30	487,108.64	465,924.00	21,184.64	554,671.00	(67,562.36)	(12.18)%
PERSONAL PROPERTY TAX	1,048.01	1,000.00	48.01	5,049.56	7,500.00	(2,450.44)	9,664.00	(4,614.44)	(47.75)%
ADVALOREM MAKE-UP	36,154.92	18,153.00	18,001.92	405,228.87	381,209.00	24,019.87	453,822.00	(48,593.13)	(10.71)%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	461,960.00	461,960.00	0.00	692,940.00	(230,980.00)	(33.33)%
Total TAXES	142,874.23	99,085.00	43,789.23	1,359,347.07	1,316,593.00	42,754.07	1,711,097.00	(351,749.93)	(20.56)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	58,012.02	2,037.00	55,975.02	365,642.52	16,290.00	349,352.52	24,440.00	341,202.52	1,396.08%
PLAN REVIEW FEE	250.00	150.00	100.00	1,500.00	1,650.00	(150.00)	2,750.00	(1,250.00)	(45.45)%
RENTAL INCOME	10,080.55	7,369.00	2,711.55	79,101.19	58,952.00	20,149.19	88,430.00	(9,328.81)	(10.55)%
OTHER REVENUE	0.00	2,247.00	(2,247.00)	18,920.42	17,983.00	937.42	26,976.00	(8,055.58)	(29.86)%
Total MISCELLANEOUS	68,342.57	11,803.00	56,539.57	625,164.13	254,875.00	370,289.13	302,596.00	322,568.13	106.60%
USER FEES									
USER FEES - RESIDENTIAL	486,524.47	473,085.00	13,439.47	3,788,785.49	3,784,670.00	4,115.49	5,677,010.00	(1,888,224.51)	(33.26)%
RESIDENTIAL TIER 1 CONSUMPTION	27,338.49	27,866.00	(527.51)	249,174.77	268,390.00	(19,215.23)	380,600.00	(131,425.23)	(34.53)%
RESIDENTIAL TIER 2 CONSUMPTION	1,791.05	2,400.00	(608.95)	48,835.25	56,800.00	(7,964.75)	80,000.00	(31,164.75)	(38.96)%
RESIDENTIAL TIER 3 CONSUMPTION	3,145.58	2,160.00	985.58	51,601.76	54,720.00	(3,118.24)	72,000.00	(20,398.24)	(28.33)%
RESIDENTIAL FIRE PROTECTION	6,939.75	6,742.00	197.75	54,308.14	53,932.00	376.14	80,900.00	(26,591.86)	(32.87)%
USER FEES - COMMERCIAL	38,289.76	37,164.00	1,125.76	298,161.43	297,299.00	862.43	445,955.00	(147,793.57)	(33.14)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	62,458.72	62,757.00	(298.28)	94,137.00	(31,678.28)	(33.65)%
COMMERCIAL CONSUMPTION	8,138.26	5,300.00	2,838.26	112,513.56	92,230.00	20,283.56	120,547.00	(8,033.44)	(6.66)%
PENALTIES ON USER FEES	6,554.77	6,334.00	220.77	55,898.12	50,672.00	5,166.12	76,008.00	(20,169.88)	(26.54)%
SERVICE CHARGES	2,084.00	1,350.00	734.00	9,549.50	10,800.00	(1,250.50)	16,200.00	(6,650.50)	(41.05)%
RETURN CHECK FEES	80.00	40.00	40.00	360.00	320.00	60.00	480.00	(100.00)	(20.83)%
CONNECTION FEES	0.00	600.00	(600.00)	24,800.00	13,800.00	11,000.00	16,200.00	8,600.00	53.09%
TRANSFER FEE REVENUE	300.00	894.00	(594.00)	4,821.86	7,152.00	(2,330.14)	10,728.00	(5,906.14)	(55.05)%
SERVLINE ADMIN REVENUE	152.18	150.00	2.18	1,216.19	1,198.00	18.19	1,798.00	(581.81)	(32.36)%
SERVLINE LOSS INSURANCE	1,210.54	2,608.00	(1,397.46)	13,933.90	20,861.00	(6,927.10)	31,293.00	(17,359.10)	(55.47)%
SERVLINE LINE INSURANCE	228.80	189.00	39.80	1,821.16	1,512.00	309.16	2,270.00	(448.84)	(19.77)%
Total USER FEES	590,622.43	574,727.00	15,895.43	4,778,199.85	4,777,113.00	1,086.85	7,106,126.00	(2,327,926.15)	(32.76)%
Total REVENUES	801,839.23	685,615.00	116,224.23	6,762,711.05	6,348,581.00	414,130.05	9,119,819.00	(2,357,107.95)	(25.85)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined All Funds Statement of Revenues and Expenditures From 2/1/2023 Through 2/28/2023

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	29,402.98	28,738.00	(664.98)	234,858.60	229,897.00	(4,961.60)	344,852.00	109,993.40	31.90%
PAYROLL - MAINTENANCE	28,159.67	43,536.00	15,376.33	263,124.03	348,277.00	85,152.97	522,419.00	259,294.97	49.63%
PAYROLL - OFFICE	12,203.20	13,611.00	1,407.80	99,885.39	108,865.00	8,979.61	163,306.00	63,420.61	38.84%
EMPLOYEE BENEFITS - FICA/MEDIC	1,109.74	1,337.00	227.26	9,162.64	10,688.00	1,525.36	16,039.00	6,876.36	42.87%
EMPLOYEE BENEFITS - MED. INS	23,027.80	28,185.00	5,157.20	216,492.40	247,219.00	30,726.60	359,961.00	143,468.60	39.86%
EMPLOYEE BENEFITS - PERS	16,839.05	21,160.00	4,320.95	139,227.68	169,269.00	30,041.32	253,911.00	114,683.32	45.17%
EMPLOYEE BENEFITS - SIIIS	1,859.75	1,366.00	(493.75)	4,838.58	7,623.00	2,784.42	11,380.00	6,541.42	57.48%
SEP/IRA	74.87	103.00	28.13	703.47	820.00	116.53	1,235.00	531.53	43.04%
UNIFORMS	0.00	0.00	0.00	2,120.78	7,760.00	5,639.22	7,760.00	5,639.22	72.67%
OPEB EXPENSE	15,822.83	25,958.00	10,135.17	126,582.64	207,665.00	81,082.36	311,495.00	184,912.36	59.36%
ACCRUED LEAVE EXPENSE	2,572.51	1,958.00	(614.51)	8,243.71	15,664.00	7,420.29	23,500.00	15,256.29	64.92%
OTHER PAYROLL EXPENSES	129.92	79.00	(50.92)	1,722.99	3,832.00	2,109.01	4,150.00	2,427.01	58.48%
CAR ALLOWANCE EXPENSE	(452.74)	(428.00)	24.74	(3,251.71)	(3,426.00)	(174.29)	(5,150.00)	(1,898.29)	36.86%
Total PAYROLL RELATED EXPENSES	130,749.58	165,603.00	34,853.42	1,103,711.20	1,354,153.00	250,441.80	2,014,858.00	911,146.80	45.22%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	38,222.00	42,000.00	3,778.00	42,000.00	3,778.00	9.00%
LEGAL	4,001.50	4,583.00	581.50	32,024.82	36,666.00	4,641.18	55,000.00	22,975.18	41.77%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	1,320.00	967.00	(353.00)	967.00	(353.00)	(36.50)%
ENGINEERING & SURVEYING	2,655.00	5,250.00	2,595.00	21,097.73	42,501.00	21,403.27	63,500.00	42,402.27	66.78%
EROSION AND DRAINAGE	239.00	0.00	(239.00)	239.00	3,500.00	3,261.00	5,000.00	4,761.00	95.22%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	283,763.00	(34,473.43)	315,599.00	(2,637.43)	(0.84)%
SNOW REMOVAL - FLOWING	288,360.78	150,000.00	(138,360.78)	903,334.44	520,000.00	(383,334.44)	675,000.00	(228,334.44)	(33.83)%
SNOW REMOVAL - SANDING	1,050.92	15,000.00	13,949.08	30,682.98	51,500.00	20,817.02	75,000.00	44,317.02	59.09%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	379,024.75	549,693.00	170,668.25	732,924.00	353,899.25	48.29%
DCLTSA ASSESSMENTS	2,000.00	0.00	(2,000.00)	372,986.75	372,486.00	(500.75)	496,649.00	123,662.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	8,252.82	7,039.00	(1,213.82)	57,772.82	56,312.00	(1,460.82)	84,474.00	26,701.18	31.61%
BUILDING REPAIRS AND MAINT.	534.47	6,966.00	6,431.53	10,301.09	55,729.00	45,427.91	83,599.00	73,297.91	87.68%
COMPUTER EXPENSE	4,335.84	8,149.00	3,813.16	49,626.76	73,368.00	23,741.24	105,351.00	55,724.24	52.89%
DUES & SUBSCRIPTIONS	(105.05)	0.00	105.05	12,533.24	13,321.00	787.76	14,743.00	2,209.76	14.99%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,890.09	15,407.00	6,516.91	83,724.68	131,806.00	48,081.32	193,737.00	110,012.32	56.78%
EQUIPMENT RENTAL	441.00	513.00	72.00	7,709.32	8,246.00	536.68	13,222.00	5,512.68	41.69%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined All Funds Statement of Revenues and Expenditures From 2/1/2023 Through 2/28/2023

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	6,932.00	30,400.00	23,468.00	30,630.00	23,698.00	77.37%
SECURITY EXPENSE	524.56	581.00	56.44	9,652.22	11,776.00	2,123.78	16,687.00	7,034.78	42.16%
INSURANCE AND BONDS	1,439.34	2,333.00	893.66	119,976.82	130,984.00	11,007.18	140,316.00	20,339.18	14.50%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	875.00	875.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	147.98	0.00	(147.98)	8,054.13	15,500.00	7,445.87	15,500.00	7,445.87	48.04%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%
LIEN FEES	0.00	34.00	34.00	47.00	272.00	225.00	410.00	363.00	88.54%
MISCELLANEOUS EXPENDITURES	1,075.34	2,625.00	1,549.66	18,353.90	20,990.00	2,636.10	31,488.00	13,134.10	41.71%
OFFICE JANITORIAL	1,746.00	1,727.00	(19.00)	15,106.35	13,815.00	(1,291.35)	20,724.00	5,617.65	27.11%
OFFICE AND FACILITIES RENT	5,416.40	6,333.00	916.60	43,331.20	50,663.00	7,331.80	75,997.00	32,665.80	42.98%
OFFICE SUPPLIES	125.81	2,071.00	1,945.19	10,573.74	16,231.00	5,657.26	24,313.00	13,739.26	56.51%
PERMITS AND FEES	742.17	700.00	(42.17)	6,884.23	7,340.00	455.77	9,911.00	3,026.77	30.54%
POSTAGE	59.85	1,125.00	1,065.15	8,605.84	8,332.00	(273.84)	12,500.00	3,894.16	31.15%
PUBLICATION CHARGES	0.00	0.00	0.00	1,237.76	1,470.00	232.24	7,300.00	6,062.24	83.04%
SHOP SUPPLIES/SMALL TOOLS	124.88	583.00	458.12	944.78	4,666.00	3,721.22	7,000.00	6,055.22	86.50%
TELEPHONE	1,256.73	1,465.00	208.27	10,725.54	11,720.00	994.46	17,580.00	6,854.46	38.99%
TRAINING AND SEMINARS	1,399.30	2,869.00	1,469.70	4,970.18	22,945.00	17,974.82	34,420.00	29,449.82	85.56%
TRAVEL	85.50	1,759.00	1,673.50	2,646.90	14,064.00	11,417.10	21,100.00	18,453.10	87.46%
TRUSTEE FEES	3,750.00	3,749.00	(1.00)	26,350.00	27,000.00	650.00	42,000.00	15,650.00	37.26%
UTILITIES - GAS & ELECTRIC	25,885.18	17,066.00	(8,819.18)	198,100.40	151,369.00	(46,731.40)	234,958.00	36,857.60	15.69%
VEHICLE EXP FUEL/OIL/SUPP	3,982.35	10,362.00	6,379.65	29,841.73	82,903.00	53,061.27	124,358.00	94,516.27	76.00%
VEH EXP R&M	0.00	3,397.00	3,397.00	30,261.52	27,170.00	(3,091.52)	40,760.00	10,498.48	25.76%
WATER MONITORING/SAMPLING	632.00	1,482.00	850.00	12,512.00	11,857.00	(655.00)	17,785.00	5,273.00	29.65%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	946.94	5,543.00	4,596.06	40,535.44	44,346.00	3,810.56	66,520.00	25,984.56	39.06%
WATER TREATMENT SYSTEM EXP	14,016.66	6,076.00	(7,940.66)	32,362.72	48,606.00	16,243.28	72,910.00	40,547.28	55.61%
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	7,800.96	7,800.00	(0.96)	11,701.00	3,900.04	33.33%
DEPRECIATION EXPENSE	106,312.88	113,629.00	7,316.12	930,244.17	909,034.00	(21,210.17)	1,363,551.00	433,306.83	31.78%
Total OPERATING EXPENSES	491,301.36	407,400.00	(83,901.36)	3,910,119.58	3,983,182.00	73,062.42	5,519,680.00	1,609,560.42	29.16%
OTHER EXPENSES									
INTEREST EXPENSE	26,232.49	28,907.00	2,674.51	220,587.08	231,309.00	10,721.92	346,940.00	126,352.92	36.42%
CAPITAL OUTLAY	91,931.25	91,952.00	20.75	2,349,258.60	5,446,543.00	3,097,284.40	10,990,991.00	8,641,732.40	78.63%
Total OTHER EXPENSES	118,163.74	120,859.00	2,695.26	2,569,845.68	5,677,852.00	3,108,006.32	11,337,931.00	8,768,085.32	77.33%
Total EXPENDITURES	740,214.68	693,862.00	(46,352.68)	7,583,676.46	11,015,187.00	3,431,510.54	18,872,469.00	11,288,792.54	59.82%
EXCESS REVENUE OVER EXPENDITURES	61,624.55	(8,247.00)	(8,247.00)	(820,965.41)	(4,666,606.00)	3,845,640.59	(9,752,650.00)	8,931,684.59	(91.56)%

FEBRUARY

2023

STATEMENT OF

REVENUES &

EXPENDITURES

BY FUND

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2023 Through 2/28/2023

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GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	47,926.30	22,187.00	25,739.30	487,108.64	465,924.00	21,184.64	554,671.00	(67,562.36)	(12.18)%
PERSONAL PROPERTY TAX	1,048.01	1,000.00	48.01	5,049.56	7,500.00	(2,450.44)	9,664.00	(4,614.44)	(47.75)%
ADVALOREM MAKE-UP	36,154.92	18,153.00	18,001.92	405,228.87	381,209.00	24,019.87	453,822.00	(48,593.13)	(10.71)%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	461,960.00	461,960.00	0.00	692,940.00	(230,980.00)	(33.33)%
Total TAXES	142,874.23	99,085.00	43,789.23	1,359,347.07	1,316,593.00	42,754.07	1,711,097.00	(351,749.93)	(20.56)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	19,724.08	652.00	19,072.08	126,457.26	5,213.00	121,244.26	7,821.00	118,636.26	1,516.89%
RENTAL INCOME	0.00	1,850.00	(1,850.00)	0.00	14,800.00	(14,800.00)	22,200.00	(22,200.00)	(100.00)%
OTHER REVENUE	0.00	83.00	(83.00)	1,576.16	667.00	909.16	1,000.00	576.16	57.62%
Total MISCELLANEOUS	19,724.08	2,585.00	17,139.08	168,033.42	60,680.00	107,353.42	71,021.00	97,012.42	136.60%
Total REVENUES	162,598.31	101,670.00	60,928.31	1,527,380.49	1,377,273.00	150,107.49	1,782,118.00	(254,737.51)	(14.29)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,410.45	4,310.00	(100.45)	35,228.21	34,485.00	(743.21)	51,728.00	16,499.79	31.90%
PAYROLL - MAINTENANCE	1,395.51	5,398.00	4,002.49	10,396.56	43,181.00	32,784.44	64,771.00	54,374.44	83.95%
PAYROLL - OFFICE	1,830.48	2,042.00	211.52	14,982.82	16,332.00	1,349.18	24,497.00	9,514.18	38.84%
EMPLOYEE BENEFITS - FICA/MEDIC	115.24	175.00	59.76	915.46	1,400.00	484.54	2,099.00	1,183.54	56.39%
EMPLOYEE BENEFITS - MED. INS	3,080.52	4,402.00	1,321.48	28,185.63	37,982.00	9,796.37	55,590.00	27,404.37	49.30%
EMPLOYEE BENEFITS - PERS	1,900.38	3,054.00	1,153.62	15,260.10	24,430.00	9,169.90	36,646.00	21,385.90	58.36%
EMPLOYEE BENEFITS - SIIS	178.21	204.00	25.79	551.48	1,137.00	585.52	1,698.00	1,146.52	67.52%
SEP/IRA	6.19	8.00	1.81	55.60	64.00	8.40	97.00	41.40	42.68%
UNIFORMS	0.00	0.00	0.00	175.78	1,164.00	988.22	1,164.00	988.22	84.90%
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	10,126.64	29,073.00	18,946.36	43,609.00	33,482.36	76.78%
ACCRUED LEAVE EXPENSE	168.14	375.00	206.86	1,380.04	3,000.00	1,619.96	4,500.00	3,119.96	69.33%
OTHER PAYROLL EXPENSES	0.00	37.00	37.00	76.84	300.00	223.16	450.00	373.16	82.92%
CAR ALLOWANCE EXPENSE	(67.91)	(58.00)	9.91	(487.76)	(466.00)	21.76	(700.00)	(212.24)	30.32%
Total PAYROLL RELATED EXPENSES	14,283.04	23,581.00	9,297.96	116,847.40	192,082.00	75,234.60	286,149.00	169,301.60	59.17%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	200.08	229.00	28.92	1,010.10	1,834.00	823.90	2,750.00	1,739.90	63.27%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2023 Through 2/28/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
	ENGINEERING & SURVEYING	55.13	3,687.00	3,611.87	15,292.57	29,334.00	14,041.43	44,000.00	28,707.43
EROSION AND DRAINAGE	239.00	0.00	(239.00)	239.00	3,500.00	3,261.00	5,000.00	4,761.00	95.22%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	283,763.00	(34,473.43)	315,599.00	(2,637.43)	(0.84)%
BUILDING REPAIRS AND MAINT.	8.34	578.00	569.66	168.29	4,629.00	4,460.71	6,942.00	6,773.71	97.58%
COMPUTER EXPENSE	139.30	224.00	84.70	2,614.04	3,097.00	482.96	3,993.00	1,378.96	34.53%
DUES & SUBSCRIPTIONS	15.74	0.00	(15.74)	588.65	587.00	(1.65)	674.00	85.35	12.66%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	913.55	3,000.00	2,086.45	4,500.00	3,586.45	79.70%
EQUIPMENT RENTAL	12.98	30.00	17.02	104.05	242.00	137.95	364.00	259.95	71.41%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,400.00	19,178.00	20,630.00	19,408.00	94.08%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	6,879.00	3,245.67	6,879.00	3,245.67	47.18%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	27.28	632.00	604.72	2,556.06	5,052.00	2,495.94	7,578.00	5,021.94	66.27%
OFFICE JANITORIAL	56.80	166.00	109.20	492.40	1,332.00	839.60	1,997.00	1,504.60	75.34%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	2,166.56	2,534.00	367.44	3,800.00	1,633.44	42.99%
OFFICE SUPPLIES	(4.79)	150.00	154.79	300.51	1,202.00	901.49	1,804.00	1,503.49	83.34%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	100.00	100.00	265.00	265.00	100.00%
TELEPHONE	12.99	12.00	(0.99)	103.14	96.00	(7.14)	144.00	40.86	28.38%
TRAINING AND SEMINARS	25.00	394.00	369.00	77.24	3,151.00	3,073.76	4,726.00	4,648.76	98.37%
TRAVEL	10.44	188.00	177.56	195.61	1,501.00	1,305.39	2,250.00	2,054.39	91.31%
TRUSTEE FEES	187.50	187.00	(0.50)	1,317.50	1,350.00	32.50	2,100.00	782.50	37.26%
UTILITIES - GAS & ELECTRIC	61.90	274.00	212.10	429.59	1,506.00	1,076.41	3,420.00	2,990.41	87.44%
VEHICLE EXP FUEL/OIL/SUPP	398.25	1,036.00	637.75	3,356.37	8,291.00	4,934.63	12,436.00	9,079.63	73.01%
VEH EXP R&M	0.00	717.00	717.00	10,704.99	5,733.00	(4,971.99)	8,601.00	(2,103.99)	(24.46)%
Total OPERATING EXPENSES	1,716.76	17,165.00	15,468.24	367,841.44	391,830.00	23,988.56	463,169.00	95,327.56	20.58%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	17,451.13	14,793.00	(2,658.13)	863,167.15	1,725,866.00	862,698.85	2,278,866.00	1,415,698.85	62.12%
Total OTHER EXPENSES	17,451.13	14,793.00	(2,658.13)	863,167.15	1,725,871.00	862,703.85	2,278,871.00	1,415,703.85	62.12%
Total EXPENDITURES	33,450.93	55,559.00	22,108.07	1,347,855.99	2,309,783.00	961,927.01	3,028,189.00	1,680,333.01	55.49%
EXCESS REVENUE OVER EXPENDITURES	129,147.38	46,111.00	83,036.38	179,524.50	(932,510.00)	1,112,034.50	(1,246,071.00)	1,425,595.50	(114.41)%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2023 Through 2/28/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	23,784.93	876.00	22,908.93	150,227.16	7,005.00	143,222.16	10,509.00	139,718.16	1,329.51%
PLAN REVIEW FEE	250.00	0.00	250.00	750.00	750.00	0.00	1,250.00	(500.00)	(40.00)%
OTHER REVENUE	0.00	2,150.00	(2,150.00)	16,482.27	17,200.00	(717.73)	25,800.00	(9,317.73)	(36.12)%
Total MISCELLANEOUS	24,034.93	3,026.00	21,008.93	167,459.43	24,955.00	142,504.43	37,559.00	129,900.43	345.86%
USER FEES									
USER FEES - RESIDENTIAL	293,053.93	292,028.00	1,025.93	2,327,961.05	2,336,221.00	(8,259.95)	3,504,333.00	(1,176,371.95)	(33.57)%
RESIDENTIAL TIER 1 CONSUMPTION	25,957.31	24,500.00	1,457.31	227,136.85	248,500.00	(21,363.15)	350,000.00	(122,863.15)	(35.10)%
RESIDENTIAL TIER 2 CONSUMPTION	1,791.05	2,400.00	(608.95)	48,835.25	56,800.00	(7,964.75)	80,000.00	(31,164.75)	(38.96)%
RESIDENTIAL TIER 3 CONSUMPTION	3,145.58	2,160.00	985.58	51,601.76	54,720.00	(3,118.24)	72,000.00	(20,398.24)	(28.33)%
RESIDENTIAL FIRE PROTECTION	6,939.75	6,742.00	197.75	54,308.14	53,932.00	376.14	80,900.00	(26,591.86)	(32.87)%
USER FEES - COMMERCIAL	30,377.07	30,382.00	(4.93)	242,836.74	243,056.00	(219.26)	364,584.00	(121,747.26)	(33.39)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	62,458.72	62,757.00	(298.28)	94,137.00	(31,678.28)	(33.65)%
COMMERCIAL CONSUMPTION	3,467.92	2,670.00	797.92	85,675.96	71,190.00	14,485.96	88,987.00	(3,311.04)	(3.72)%
PENALTIES ON USER FEES	3,968.06	4,100.00	(131.94)	32,263.75	32,800.00	(536.25)	49,200.00	(16,936.25)	(34.42)%
SERVICE CHARGES	2,084.00	1,350.00	734.00	9,549.50	10,800.00	(1,250.50)	16,200.00	(6,650.50)	(41.05)%
RETURN CHECK FEES	80.00	40.00	40.00	380.00	320.00	60.00	480.00	(100.00)	(20.83)%
CONNECTION FEES	0.00	0.00	0.00	15,800.00	10,200.00	5,600.00	10,200.00	5,600.00	54.90%
TRANSFER FEE REVENUE	162.00	480.00	(318.00)	3,222.00	3,840.00	(618.00)	5,760.00	(2,538.00)	(44.06)%
SERVLINER ADMIN REVENUE	152.18	150.00	2.18	1,216.19	1,198.00	18.19	1,798.00	(581.81)	(32.36)%
SERVLINER LOSS INSURANCE	1,210.54	2,608.00	(1,397.46)	13,933.90	20,861.00	(6,927.10)	31,293.00	(17,359.10)	(55.47)%
SERVLINER LINE INSURANCE	228.80	189.00	39.80	1,821.16	1,512.00	309.16	2,270.00	(448.84)	(19.77)%
Total USER FEES	380,462.97	377,644.00	2,818.97	3,179,000.97	3,208,707.00	(29,706.03)	4,752,142.00	(1,573,141.03)	(33.10)%
Total REVENUES	404,497.90	380,670.00	23,827.90	3,346,460.40	3,233,662.00	112,798.40	4,789,701.00	(1,443,240.60)	(30.13)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	14,826.30	14,433.00	(393.30)	118,332.54	115,457.00	(2,875.54)	173,189.00	54,856.46	31.67%
PAYROLL - MAINTENANCE	25,767.37	34,282.00	8,514.63	245,301.36	274,254.00	28,952.64	411,382.00	166,080.64	40.37%
PAYROLL - OFFICE	4,881.29	5,444.00	562.71	39,954.25	43,545.00	3,590.75	65,321.00	25,366.75	38.83%
EMPLOYEE BENEFITS - FICA/MEDIC	718.60	840.00	121.40	6,051.14	6,719.00	667.86	10,079.00	4,027.86	39.96%
EMPLOYEE BENEFITS - MED. INS	14,402.14	17,255.00	2,852.86	137,926.92	150,499.00	12,572.08	219,521.00	81,594.08	37.17%
EMPLOYEE BENEFITS - PERS	10,872.76	13,027.00	2,154.24	90,869.20	104,212.00	13,342.80	156,320.00	65,450.80	41.87%
EMPLOYEE BENEFITS - SIIIS	1,360.42	950.00	(410.42)	3,473.07	5,304.00	1,830.93	7,917.00	4,443.93	56.13%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2023 Through 2/28/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
SEPIRA	59.58	80.00	20.42	556.73	640.00	83.27	962.00	405.27	42.13%
UNIFORMS	0.00	0.00	0.00	1,800.02	5,772.00	3,971.98	5,772.00	3,971.98	68.81%
OPEB EXPENSE	11,550.67	16,613.00	5,062.33	92,405.36	132,904.00	40,488.64	199,356.00	106,950.64	53.66%
ACCRUED LEAVE EXPENSE	2,379.62	1,083.00	(1,296.62)	2,733.87	8,664.00	5,930.13	13,000.00	10,266.13	78.97%
OTHER PAYROLL EXPENSES	(0.08)	0.00	0.08	1,308.28	3,200.00	1,891.72	3,200.00	1,891.72	59.12%
CAR ALLOWANCE EXPENSE	(339.56)	(333.00)	6.56	(2,438.79)	(2,664.00)	(225.21)	(4,000.00)	(1,561.21)	39.03%
Total PAYROLL RELATED EXPENSES	86,479.11	103,674.00	17,194.89	736,273.95	848,506.00	110,232.05	1,262,019.00	523,745.05	41.50%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	22,933.20	25,200.00	2,266.80	25,200.00	2,266.80	9.00%
LEGAL	2,400.90	2,750.00	349.10	22,697.87	22,000.00	(697.87)	33,000.00	10,302.13	31.22%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	950.40	756.00	(194.40)	756.00	(194.40)	(25.71)%
ENGINEERING & SURVEYING	2,214.00	1,062.00	(1,152.00)	4,203.40	8,499.00	4,295.60	12,750.00	8,546.60	67.03%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,373.99	3,808.00	(565.99)	31,114.79	30,464.00	(650.79)	45,696.00	14,581.21	31.91%
BUILDING REPAIRS AND MAINT.	99.99	2,500.00	2,400.01	2,365.20	20,000.00	17,634.80	30,000.00	27,634.80	92.12%
COMPUTER EXPENSE	3,162.73	5,500.00	2,337.27	32,792.65	46,942.00	14,149.35	68,942.00	36,149.35	52.43%
DUES & SUBSCRIPTIONS	(168.02)	0.00	168.02	7,886.95	8,084.00	197.05	9,038.00	1,151.05	12.74%
EQUIP. SUPPLIES/MAINT./REPAIRS	135.77	560.00	414.23	10,891.49	12,550.00	1,658.51	14,750.00	3,858.51	26.16%
EQUIPMENT RENTAL	317.34	369.00	51.66	4,753.63	5,004.00	250.37	8,028.00	3,274.37	40.79%
SECURITY EXPENSE	91.06	130.00	38.94	4,715.22	6,855.00	2,139.78	9,531.00	4,815.78	50.53%
INSURANCE AND BONDS	1,439.34	2,333.00	893.66	84,743.40	94,899.00	10,155.60	104,231.00	19,487.60	18.70%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	300.00	300.00	500.00	500.00	100.00%
INVENTORY PARTS	147.98	0.00	(147.98)	8,054.13	15,000.00	6,945.87	15,000.00	6,945.87	46.31%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%
LIEN FEES	0.00	34.00	34.00	47.00	272.00	225.00	410.00	363.00	88.54%
MISCELLANEOUS EXPENDITURES	292.37	600.00	307.63	6,680.28	4,800.00	(1,880.28)	7,200.00	519.72	7.22%
OFFICE JANITORIAL	681.60	732.00	50.40	5,908.56	5,856.00	(52.56)	8,784.00	2,875.44	32.73%
OFFICE AND FACILITIES RENT	3,249.84	3,799.00	549.16	25,998.72	30,398.00	4,399.28	45,598.00	19,599.28	42.98%
OFFICE SUPPLIES	11.25	1,136.00	1,124.75	5,469.63	9,088.00	3,618.37	13,632.00	8,162.37	59.88%
PERMITS AND FEES	742.17	700.00	(42.17)	5,878.95	6,200.00	321.05	8,771.00	2,892.05	32.97%
POSTAGE	36.35	1,125.00	1,088.65	4,363.27	4,500.00	136.73	6,750.00	2,386.73	35.36%
PUBLICATION CHARGES	0.00	0.00	0.00	110.00	1,180.00	1,070.00	3,180.00	3,070.00	96.54%
SHOP SUPPLIES/SMALL TOOLS	124.88	583.00	458.12	944.78	4,666.00	3,721.22	7,000.00	6,055.22	86.50%
TELEPHONE	1,100.48	1,314.00	213.52	9,485.21	10,512.00	1,026.79	15,768.00	6,282.79	39.85%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Statement of Revenues and Expenditures
 From 2/1/2023 Through 2/28/2023

DRAFT

WATER FUND (20)	Current Period Actual		Current Period Budget		Current Period Budget Variance		Current Year Actual		YTD Budget		YTD Budget Variance		Total Budget - Revised		Total Budget Variance		Percent Total Budget Remaining	
	Actual	Budget	Budget	Variance	Budget	Variance	Actual	YTD Budget	YTD Budget	Variance	Total Budget - Revised	Total Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining			
TRAINING AND SEMINARS	1,199.30	1,914.00	1,914.00	714.70			4,441.63	15,312.00	10,870.37			22,968.00	18,526.37	80.66%				
TRAVEL	38.99	1,117.00	1,117.00	1,078.01			1,666.37	8,936.00	7,269.63			13,404.00	11,737.63	87.57%				
TRUSTEE FEES	2,250.00	2,250.00	2,250.00	0.00			15,810.00	16,200.00	390.00			25,200.00	9,390.00	37.26%				
UTILITIES - GAS & ELECTRIC	23,170.67	13,775.00	13,775.00	(9,395.67)			170,842.12	129,873.00	(40,969.12)			196,779.00	25,936.88	13.18%				
VEHICLE EXP FUEL/OIL/SUPP	3,171.77	8,290.00	8,290.00	5,118.23			23,412.47	66,324.00	42,911.53			99,486.00	76,073.53	76.47%				
VEH EXP R&M	0.00	2,026.00	2,026.00	2,026.00			17,925.26	16,205.00	(1,720.26)			24,307.00	6,381.74	26.25%				
WATER MONITORING/SAMPLING	632.00	1,482.00	1,482.00	850.00			12,512.00	11,857.00	(655.00)			17,785.00	5,273.00	29.65%				
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	0.00			15,231.24	15,000.00	(231.24)			15,000.00	(231.24)	(1.54)%				
WATER DIST SYSTEM EXPENSE	946.94	5,543.00	5,543.00	4,596.06			40,635.44	44,346.00	3,810.56			66,520.00	25,984.56	39.06%				
WATER TREATMENT SYSTEM EXP	14,016.66	6,076.00	6,076.00	(7,940.66)			32,362.72	48,606.00	16,243.28			72,910.00	40,547.28	55.61%				
AMORTIZATION OF BONDS	975.12	975.00	975.00	(0.12)			7,800.96	7,800.00	(0.96)			11,701.00	3,900.04	33.33%				
DEPRECIATION EXPENSE	101,930.19	107,782.00	107,782.00	5,851.81			892,208.81	862,258.00	(29,950.81)			1,293,387.00	401,178.19	31.02%				
Total OPERATING EXPENSES	168,785.66	180,255.00	180,255.00	11,469.34			1,537,737.75	1,650,125.00	112,387.25			2,437,345.00	899,607.25	36.91%				
OTHER EXPENSES																		
INTEREST EXPENSE	26,232.49	28,907.00	28,907.00	2,674.51			220,587.08	231,259.00	10,671.92			346,890.00	126,302.92	36.41%				
CAPITAL OUTLAY	50,628.50	77,159.00	77,159.00	26,530.50			1,174,920.95	3,354,477.00	2,179,556.05			8,040,385.00	6,865,464.05	85.39%				
Total OTHER EXPENSES	76,860.99	106,066.00	106,066.00	29,205.01			1,395,508.03	3,585,736.00	2,190,227.97			8,387,275.00	6,991,766.97	83.36%				
Total EXPENDITURES	332,125.76	389,995.00	389,995.00	57,869.24			3,871,519.73	6,084,367.00	2,412,847.27			12,086,639.00	8,415,119.27	69.62%				
EXCESS REVENUE OVER EXPENDITURES	72,372.14	(9,325.00)	(9,325.00)	81,697.14			(325,059.33)	(2,850,705.00)	2,525,645.67			(7,296,938.00)	6,971,878.67	(95.55)%				

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 2/1/2023 Through 2/28/2023

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	11,602.41	407.00	11,195.41	72,206.44	3,256.00	68,950.44	4,888.00	67,318.44	1,377.22%
PLAN REVIEW FEE	0.00	150.00	(150.00)	750.00	900.00	(150.00)	1,500.00	(750.00)	(50.00)%
OTHER REVENUE	0.00	12.00	(12.00)	411.33	100.00	311.33	150.00	261.33	174.22%
Total MISCELLANEOUS	11,602.41	569.00	11,033.41	73,367.77	4,256.00	69,111.77	6,538.00	66,829.77	1,022.17%
USER FEES									
USER FEES - RESIDENTIAL	146,013.09	145,927.00	86.09	1,167,233.06	1,167,409.00	(175.94)	1,751,117.00	(583,883.94)	(33.34)%
RESIDENTIAL TIER 1 CONSUMPTION	1,381.18	3,366.00	(1,984.82)	22,037.92	19,890.00	2,147.92	30,600.00	(8,562.08)	(27.98)%
USER FEES - COMMERCIAL	3,529.78	3,634.00	(4.22)	28,220.08	28,265.00	(44.92)	42,401.00	(14,180.92)	(33.44)%
COMMERCIAL CONSUMPTION	4,670.34	2,630.00	2,040.34	26,837.60	21,040.00	5,797.60	31,560.00	(4,722.40)	(14.96)%
PENALTIES ON USER FEES	1,987.46	1,700.00	287.46	17,847.27	13,600.00	4,247.27	20,400.00	(2,552.73)	(12.51)%
CONNECTION FEES	0.00	600.00	(600.00)	9,000.00	3,600.00	5,400.00	6,000.00	3,000.00	50.00%
TRANSFER FEE REVENUE	111.00	333.00	(222.00)	1,303.21	2,664.00	(1,360.79)	3,996.00	(2,692.79)	(67.39)%
Total USER FEES	157,692.85	158,090.00	(397.15)	1,272,479.14	1,256,468.00	16,011.14	1,886,074.00	(613,594.86)	(32.53)%
Total REVENUES	169,295.26	158,659.00	10,636.26	1,345,846.91	1,260,724.00	85,122.91	1,892,612.00	(546,765.09)	(28.89)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	7,069.41	6,943.00	(126.41)	56,523.21	55,542.00	(981.21)	83,314.00	26,790.79	32.16%
PAYROLL - OFFICE	3,660.96	4,083.00	422.04	29,965.65	32,669.00	2,693.35	48,991.00	19,025.35	38.83%
EMPLOYEE BENEFITS - FICA/MEDIC	185.43	188.00	2.57	1,475.66	1,497.00	21.34	2,249.00	773.34	34.39%
EMPLOYEE BENEFITS - MED. INS	3,171.24	3,273.00	101.76	28,464.72	30,055.00	1,590.28	43,147.00	14,682.28	34.03%
EMPLOYEE BENEFITS - PERS	2,664.82	2,821.00	166.18	21,701.10	22,568.00	866.90	33,854.00	12,152.90	35.90%
EMPLOYEE BENEFITS - SIIS	200.97	74.00	(126.97)	431.30	412.00	(19.30)	614.00	182.70	29.76%
SEP/IRA	6.97	11.00	4.03	67.98	84.00	16.02	128.00	60.02	46.89%
UNIFORMS	0.00	0.00	0.00	59.30	97.00	37.70	97.00	37.70	38.87%
OPEB EXPENSE	2,056.97	3,115.00	1,058.03	16,455.76	24,920.00	8,464.24	37,380.00	20,924.24	55.98%
ACCRUED LEAVE EXPENSE	(15.52)	333.00	348.52	2,754.17	2,664.00	(90.17)	4,000.00	1,245.83	31.15%
OTHER PAYROLL EXPENSES	129.95	17.00	(112.95)	288.31	132.00	(136.31)	200.00	(68.31)	(34.16)%
CAR ALLOWANCE EXPENSE	(45.27)	(33.00)	12.27	(325.16)	(264.00)	61.16	(400.00)	(74.84)	18.71%
Total PAYROLL RELATED EXPENSES	19,075.93	20,825.00	1,749.07	157,842.00	170,366.00	12,524.00	253,574.00	95,732.00	37.75%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	11,466.60	12,600.00	1,133.40	12,600.00	1,133.40	9.00%
LEGAL	1,200.44	1,375.00	174.56	7,306.75	11,000.00	3,693.25	16,500.00	9,193.25	55.72%

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	105.60	84.00	(21.60)	84.00	(21.60)	(25.71)%
ENGINEERING & SURVEYING	330.74	521.00	190.26	1,391.92	4,168.00	2,776.08	6,250.00	4,858.08	77.73%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	379,024.75	549,693.00	170,668.25	732,924.00	353,899.25	48.29%
DCLTSA ASSESSMENTS	2,000.00	0.00	(2,000.00)	372,986.75	372,486.00	(500.75)	496,649.00	123,662.25	24.90%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,888.49	2,599.00	(289.49)	21,210.90	20,792.00	(418.90)	31,191.00	9,980.10	32.00%
BUILDING REPAIRS AND MAINT.	49.99	2,618.00	2,568.01	1,009.52	20,944.00	19,934.48	31,419.00	30,409.48	96.79%
COMPUTER EXPENSE	879.51	2,000.00	1,120.49	10,070.40	18,484.00	8,413.60	26,484.00	16,413.60	61.98%
DUES & SUBSCRIPTIONS	31.49	0.00	(31.49)	3,468.99	4,046.00	577.01	4,346.00	877.01	20.18%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,644.32	14,482.00	5,837.68	71,809.64	115,856.00	44,046.36	173,787.00	101,977.36	58.68%
EQUIPMENT RENTAL	77.87	81.00	3.13	2,207.26	2,341.00	133.74	3,847.00	1,639.74	42.62%
SECURITY EXPENSE	433.50	451.00	17.50	4,937.00	4,865.00	(52.00)	7,120.00	2,183.00	30.66%
INSURANCE AND BONDS	0.00	0.00	0.00	21,799.96	22,327.00	527.04	22,327.00	527.04	2.36%
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	148.69	383.00	234.31	3,278.85	3,064.00	(214.85)	4,600.00	1,321.15	28.72%
OFFICE JANITORIAL	340.80	366.00	25.20	2,954.24	2,928.00	(26.24)	4,392.00	1,437.76	32.74%
OFFICE AND FACILITIES RENT	1,624.92	1,900.00	275.08	12,999.36	15,199.00	2,199.64	22,799.00	9,799.64	42.98%
OFFICE SUPPLIES	16.68	606.00	589.32	3,104.04	4,842.00	1,737.96	7,266.00	4,161.96	57.28%
PERMITS AND FEES	0.00	0.00	0.00	378.96	405.00	26.04	405.00	26.04	6.43%
POSTAGE	17.50	0.00	(17.50)	2,976.87	3,083.00	106.13	4,625.00	1,648.13	35.64%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	90.00	90.00	1,590.00	1,590.00	100.00%
TELEPHONE	130.27	127.00	(3.27)	1,034.05	1,016.00	(18.05)	1,524.00	489.95	32.15%
TRAINING AND SEMINARS	150.00	490.00	340.00	374.07	3,914.00	3,539.93	5,874.00	5,499.93	93.63%
TRAVEL	25.63	289.00	263.37	315.72	2,306.00	1,990.28	3,462.00	3,146.28	90.88%
TRUSTEE FEES	1,125.00	1,125.00	0.00	7,905.00	8,100.00	195.00	12,600.00	4,695.00	37.26%
UTILITIES - GAS & ELECTRIC	599.77	2,117.00	1,517.23	14,636.73	15,052.00	415.27	23,518.00	8,881.27	37.76%
DEPRECIATION EXPENSE	4,382.69	5,847.00	1,464.31	38,035.36	46,776.00	8,740.64	70,164.00	32,128.64	45.79%
Total OPERATING EXPENSES	25,098.30	37,377.00	12,278.70	996,789.29	1,280,183.00	283,393.71	1,742,049.00	745,259.71	42.78%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	35.00	35.00	35.00	35.00	100.00%
CAPITAL OUTLAY	21,191.74	0.00	(21,191.74)	61,846.85	78,700.00	16,853.15	211,634.00	149,787.15	70.78%
Total OTHER EXPENSES	21,191.74	0.00	(21,191.74)	61,846.85	78,735.00	16,888.15	211,669.00	149,822.15	70.78%
Total EXPENDITURES	65,365.97	58,202.00	(7,163.97)	1,216,478.14	1,529,284.00	312,805.86	2,207,292.00	990,813.86	44.89%
EXCESS REVENUE OVER EXPENDITURES	103,929.29	100,457.00	3,472.29	129,368.77	(268,560.00)	(397,928.77)	(314,680.00)	(444,048.77)	(141.11)%

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL SPECIAL REVENUE (60)									
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	2,900.60	102.00	2,798.60	16,751.66	816.00	15,935.66	1,222.00	15,529.66	1,270.84%
OTHER REVENUE	0.00	2.00	(2.00)	165.66	16.00	149.66	26.00	139.66	537.15%
Total MISCELLANEOUS	2,900.60	104.00	2,796.60	136,917.32	120,832.00	16,085.32	121,248.00	15,669.32	12.92%
USER FEES									
USER FEES - RESIDENTIAL	47,457.45	35,130.00	12,327.45	293,591.38	281,040.00	12,551.38	421,560.00	(127,968.62)	(30.36)%
USER FEES - COMMERCIAL	4,382.91	3,248.00	1,134.91	27,104.61	25,978.00	1,126.61	38,970.00	(11,865.39)	(30.45)%
PENALTIES ON USER FEES	599.25	594.00	65.25	5,727.10	4,272.00	1,455.10	6,408.00	(680.90)	(10.63)%
TRANSFER FEE REVENUE	27.00	81.00	(54.00)	296.65	648.00	(351.35)	972.00	(675.35)	(69.48)%
Total USER FEES	52,466.61	38,993.00	13,473.61	326,719.74	311,938.00	14,781.74	467,910.00	(141,190.26)	(30.17)%
Total REVENUES	55,367.21	39,097.00	16,270.21	463,637.06	432,770.00	30,867.06	589,158.00	(125,520.94)	(21.31)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	3,096.82	3,052.00	(44.82)	24,774.64	24,413.00	(361.64)	36,621.00	11,846.36	32.35%
PAYROLL - MAINTENANCE	996.79	3,856.00	2,859.21	7,426.11	30,842.00	23,415.89	46,266.00	38,839.89	83.95%
PAYROLL - OFFICE	1,830.47	2,042.00	211.53	14,982.67	16,329.00	1,346.33	24,497.00	9,514.33	38.84%
EMPLOYEE BENEFITS - FICA/MEDIC	90.47	134.00	43.53	720.38	1,072.00	351.62	1,612.00	891.62	55.31%
EMPLOYEE BENEFITS - MED. INS	2,373.90	3,255.00	881.10	21,915.13	28,683.00	6,767.87	41,703.00	19,787.87	47.45%
EMPLOYEE BENEFITS - PERS	1,411.09	2,258.00	846.91	11,397.28	18,059.00	6,661.72	27,091.00	15,693.72	57.93%
EMPLOYEE BENEFITS - SII/S	120.15	138.00	17.85	382.73	770.00	387.27	1,151.00	768.27	66.75%
SEPI/IRA	2.13	4.00	1.87	23.16	32.00	8.84	48.00	24.84	51.75%
UNIFORMS	0.00	0.00	0.00	85.68	727.00	641.32	727.00	641.32	88.21%
OPEB EXPENSE	949.36	2,596.00	1,646.64	7,594.88	20,768.00	13,173.12	31,150.00	23,555.12	75.62%
ACCRUED LEAVE EXPENSE	40.27	167.00	126.73	1,375.63	1,336.00	(39.63)	2,000.00	624.37	31.22%
OTHER PAYROLL EXPENSES	0.05	25.00	24.95	69.56	200.00	130.44	300.00	230.44	76.81%
CAR ALLOWANCE EXPENSE	0.00	(4.00)	(4.00)	0.00	(32.00)	(32.00)	(50.00)	(50.00)	100.00%
Total PAYROLL RELATED EXPENSES	10,911.50	17,523.00	6,611.50	90,747.85	143,199.00	52,451.15	213,116.00	122,368.15	57.42%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	200.08	229.00	28.92	1,010.10	1,832.00	821.90	2,750.00	1,739.90	63.27%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	118.80	95.00	(23.80)	95.00	(23.80)	(25.05)%
ENGINEERING & SURVEYING	55.13	0.00	(55.13)	209.84	500.00	290.16	500.00	290.16	58.03%



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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL - PLOWING	288,360.78	150,000.00	(138,360.78)	903,334.44	520,000.00	(383,334.44)	675,000.00	(228,334.44)	(33.83)%
SNOW REMOVAL - SANDING	1,050.92	15,000.00	13,949.08	30,682.98	51,500.00	20,817.02	75,000.00	44,317.02	59.09%
SNOW REMOVAL ANTIWIDE ICING	0.00	0.00	0.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	990.34	632.00	(358.34)	5,447.13	5,056.00	(391.13)	7,587.00	2,139.87	28.20%
BUILDING REPAIRS AND MAINT.	8.34	440.00	431.66	168.29	3,516.00	3,347.71	5,276.00	5,107.71	96.81%
COMPUTER EXPENSE	154.30	425.00	270.70	4,149.67	4,845.00	695.33	5,932.00	1,782.33	30.05%
DUES & SUBSCRIPTIONS	15.74	0.00	(15.74)	588.65	604.00	15.35	685.00	96.35	14.07%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	0.00	400.00	400.00	700.00	700.00	100.00%
EQUIPMENT RENTAL	12.98	20.00	7.02	489.17	560.00	70.83	832.00	342.83	41.21%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,710.00	10,000.00	4,290.00	10,000.00	4,290.00	42.90%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	3,721.00	87.67	3,721.00	87.67	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	75.00	75.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	27.28	467.00	439.72	552.31	3,736.00	3,183.69	5,600.00	5,047.69	90.14%
OFFICE JANITORIAL	56.80	61.00	4.20	492.40	488.00	(4.40)	732.00	239.60	32.73%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	2,166.56	2,532.00	365.44	3,800.00	1,633.44	42.99%
OFFICE SUPPLIES	10.72	111.00	100.28	1,322.88	895.00	(427.88)	1,339.00	16.12	1.20%
PERMITS AND FEES	0.00	0.00	0.00	563.16	688.00	104.84	668.00	104.84	15.69%
POSTAGE	6.00	0.00	(6.00)	1,265.70	749.00	(516.70)	1,125.00	(140.70)	(12.51)%
PUBLICATION CHARGES	0.00	0.00	0.00	1,127.76	100.00	(1,027.76)	2,265.00	1,137.24	50.21%
TELEPHONE	12.99	12.00	(0.99)	103.14	96.00	(7.14)	144.00	40.86	28.38%
TRAINING AND SEMINARS	25.00	71.00	46.00	77.24	568.00	490.76	852.00	774.76	90.93%
TRAVEL	10.44	165.00	154.56	469.20	1,321.00	851.80	1,984.00	1,514.80	76.35%
TRUSTEE FEES	187.50	187.00	(0.50)	1,317.50	1,350.00	32.50	2,100.00	782.50	37.26%
UTILITIES - GAS & ELECTRIC	61.90	78.00	16.10	427.28	418.00	(9.28)	971.00	543.72	56.00%
VEHICLE EXP FUEL/OIL/SUPP	412.33	1,036.00	623.67	3,072.89	8,288.00	5,215.11	12,436.00	9,363.11	75.29%
VEH EXP R&M	0.00	654.00	654.00	1,631.27	5,232.00	3,600.73	7,852.00	6,220.73	79.22%
Total OPERATING EXPENSES	291,930.39	169,905.00	(122,025.39)	972,042.79	638,874.00	(333,168.79)	841,975.00	(130,067.79)	(15.45)%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	100.00%
CAPITAL OUTLAY	2,659.88	0.00	(2,659.88)	242,228.65	287,500.00	45,271.35	460,106.00	217,877.35	47.35%
Total OTHER EXPENSES	2,659.88	0.00	(2,659.88)	242,228.65	287,510.00	45,281.35	460,116.00	217,887.35	47.35%
Total EXPENDITURES	305,591.77	187,428.00	(118,073.77)	1,305,019.29	1,069,583.00	(235,436.29)	1,515,207.00	210,187.71	13.87%
EXCESS REVENUE OVER EXPENDITURES	(250,134.56)	(148,331.00)	(101,803.56)	(841,382.23)	(636,813.00)	(204,569.23)	(926,049.00)	84,666.77	(9.14)%

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
160 PINERIDGE RENTAL (70)									
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	1,525.66	0.00	1,525.66	11,875.66	0.00	11,875.66	0.00	11,875.66	0.00%
Total MISCELLANEOUS	<u>1,525.66</u>	<u>0.00</u>	<u>1,525.66</u>	<u>11,875.66</u>	<u>0.00</u>	<u>11,875.66</u>	<u>0.00</u>	<u>11,875.66</u>	<u>0.00%</u>
Total REVENUES	<u>1,525.66</u>	<u>0.00</u>	<u>1,525.66</u>	<u>11,875.66</u>	<u>0.00</u>	<u>11,875.66</u>	<u>0.00</u>	<u>11,875.66</u>	<u>0.00%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	47.01	0.00	(47.01)	865.91	0.00	(865.91)	0.00	(865.91)	0.00%
EQUIPMENT RENTAL	3.58	0.00	(3.58)	25.21	0.00	(25.21)	0.00	(25.21)	0.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	0.00	(3,083.40)	0.00	(3,083.40)	0.00%
MISCELLANEOUS EXPENDITURES	63.75	0.00	(63.75)	882.92	0.00	(882.92)	0.00	(882.92)	0.00%
OFFICE JANITORIAL	110.00	0.00	(110.00)	883.75	0.00	(883.75)	0.00	(883.75)	0.00%
OFFICE SUPPLIES	16.58	0.00	(16.58)	106.09	0.00	(106.09)	0.00	(106.09)	0.00%
UTILITIES - GAS & ELECTRIC	403.94	0.00	(403.94)	1,957.05	0.00	(1,957.05)	0.00	(1,957.05)	0.00%
Total OPERATING EXPENSES	<u>644.86</u>	<u>0.00</u>	<u>(644.86)</u>	<u>7,804.33</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00%</u>
Total EXPENDITURES	<u>644.86</u>	<u>0.00</u>	<u>(644.86)</u>	<u>7,804.33</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00</u>	<u>(7,804.33)</u>	<u>0.00%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>880.80</u>	<u>0.00</u>	<u>880.80</u>	<u>4,071.33</u>	<u>0.00</u>	<u>4,071.33</u>	<u>0.00</u>	<u>4,071.33</u>	<u>0.00%</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Statement of Revenues and Expenditures
 From 2/1/2023 Through 2/28/2023

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,554.89	5,519.00	3,035.89	67,225.53	44,152.00	23,073.53	66,230.00	995.53	1.50%
OTHER REVENUE	0.00	0.00	0.00	285.00	0.00	285.00	0.00	285.00	0.00%
Total MISCELLANEOUS	8,554.89	5,519.00	3,035.89	67,510.53	44,152.00	23,358.53	66,230.00	1,280.53	1.93%
Total REVENUES	8,554.89	5,519.00	3,035.89	67,510.53	44,152.00	23,358.53	66,230.00	1,280.53	1.93%
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	320.80	830.00	509.20	5,723.88	6,640.00	916.12	9,962.00	4,238.12	42.54%
EQUIP. SUPPLIES/MAINT./REPAIRS	110.00	0.00	(110.00)	110.00	0.00	(110.00)	0.00	(110.00)	0.00%
EQUIPMENT RENTAL	16.25	13.00	(3.25)	130.00	99.00	(31.00)	151.00	21.00	13.91%
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	3,158.00	74.60	3,158.00	74.60	2.36%
MISCELLANEOUS EXPENDITURES	515.97	543.00	27.03	4,403.48	4,338.00	(65.48)	6,510.00	2,106.52	32.36%
OFFICE JANITORIAL	500.00	402.00	(98.00)	4,375.00	3,211.00	(1,164.00)	4,819.00	444.00	9.21%
OFFICE SUPPLIES	75.37	68.00	(7.37)	270.59	204.00	(66.59)	272.00	1.41	0.52%
UTILITIES - GAS & ELECTRIC	1,587.00	822.00	(765.00)	9,807.63	4,520.00	(5,287.63)	10,270.00	462.37	4.50%
Total OPERATING EXPENSES	3,125.39	2,678.00	(447.39)	27,903.98	22,170.00	(5,733.98)	35,142.00	7,238.02	20.60%
OTHER EXPENSES									
CAPITAL OUTLAY	0.00	0.00	0.00	7,095.00	0.00	(7,095.00)	0.00	(7,095.00)	0.00%
Total OTHER EXPENSES	0.00	0.00	0.00	7,095.00	0.00	(7,095.00)	0.00	(7,095.00)	0.00%
Total EXPENDITURES	3,125.39	2,678.00	(447.39)	34,998.98	22,170.00	(12,828.98)	35,142.00	143.02	0.41%
EXCESS REVENUE OVER EXPENDITURES	5,429.50	2,841.00	2,588.50	32,511.55	21,982.00	10,529.55	31,088.00	1,423.55	4.58%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 2/1/2023 Through 2/28/2023

DRAFT

COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	47,926.30	22,187.00	25,739.30	487,108.64	465,924.00	21,184.64	554,671.00	(67,562.36)	(12.18)%
PERSONAL PROPERTY TAX	1,048.01	1,000.00	48.01	5,049.56	7,500.00	(2,450.44)	9,664.00	(4,614.44)	(47.75)%
ADVALOREM MAKE-UP	36,154.92	18,153.00	18,001.92	405,228.87	381,209.00	24,019.87	453,822.00	(48,593.13)	(10.71)%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	461,960.00	461,960.00	0.00	692,940.00	(230,980.00)	(33.33)%
Total TAXES	142,874.23	99,085.00	43,789.23	1,359,347.07	1,316,593.00	42,754.07	1,711,097.00	(351,749.93)	(20.56)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	19,724.08	652.00	19,072.08	126,457.26	5,213.00	121,244.26	7,821.00	118,636.26	1.516.89%
RENTAL INCOME	10,080.55	7,369.00	2,711.55	79,101.19	58,952.00	20,149.19	88,430.00	(9,328.81)	(10.55)%
OTHER REVENUE	0.00	83.00	(83.00)	1,861.16	667.00	1,194.16	1,000.00	861.16	86.12%
Total MISCELLANEOUS	29,804.63	8,104.00	21,700.63	247,419.61	104,832.00	142,587.61	137,251.00	110,168.61	80.27%
Total REVENUES	172,678.86	107,189.00	65,489.86	1,606,766.68	1,421,425.00	185,341.68	1,848,348.00	(241,581.32)	(13.07)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,410.45	4,310.00	(100.45)	35,228.21	34,485.00	(743.21)	51,728.00	16,499.79	31.90%
PAYROLL - MAINTENANCE	1,395.51	5,398.00	4,002.49	10,396.56	43,181.00	32,784.44	64,771.00	54,374.44	83.95%
PAYROLL - OFFICE	1,830.48	2,042.00	211.52	14,982.82	16,332.00	1,349.18	24,497.00	9,514.18	38.84%
EMPLOYEE BENEFITS - FICAMEDIC	115.24	175.00	59.76	915.46	1,400.00	484.54	2,099.00	1,183.54	56.39%
EMPLOYEE BENEFITS - MED. INS	3,080.52	4,402.00	1,321.48	28,185.63	37,982.00	9,796.37	55,590.00	27,404.37	49.30%
EMPLOYEE BENEFITS - PERS	1,900.38	3,054.00	1,153.62	15,260.10	24,430.00	9,169.90	36,646.00	21,385.90	58.36%
EMPLOYEE BENEFITS - SIIS	178.21	204.00	25.79	551.48	1,137.00	585.52	1,698.00	1,146.52	67.52%
SEPIRA	6.19	8.00	1.81	55.60	64.00	8.40	97.00	41.40	42.68%
UNIFORMS	0.00	0.00	0.00	175.78	1,164.00	988.22	1,164.00	988.22	84.90%
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	10,126.64	29,073.00	18,946.36	43,609.00	33,482.36	76.78%
ACCRUED LEAVE EXPENSE	168.14	375.00	206.86	1,380.04	3,000.00	1,619.96	4,500.00	3,119.96	69.33%
OTHER PAYROLL EXPENSES	0.00	37.00	37.00	76.84	300.00	223.16	450.00	373.16	82.92%
CAR ALLOWANCE EXPENSE	(67.91)	(58.00)	9.91	(487.76)	(466.00)	21.76	(700.00)	(212.24)	30.32%
Total PAYROLL RELATED EXPENSES	14,283.04	23,561.00	9,277.96	116,847.40	192,082.00	75,234.60	286,149.00	169,301.60	59.17%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	200.08	229.00	28.92	1,010.10	1,834.00	823.90	2,750.00	1,739.90	63.27%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included in Report
From 2/1/2023 Through 2/28/2023

COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
ENGINEERING & SURVEYING	55.13	3,667.00	3,611.87	15,292.57	29,334.00	14,041.43	44,000.00	28,707.43	65.24%
EROSION AND DRAINAGE	239.00	0.00	(239.00)	239.00	3,500.00	3,261.00	5,000.00	4,761.00	95.22%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	283,763.00	(34,473.43)	315,599.00	(2,637.43)	(0.84)%
BUILDING REPAIRS AND MAINT.	376.15	1,408.00	1,031.85	6,758.08	11,269.00	4,510.92	16,904.00	10,145.92	60.02%
COMPUTER EXPENSE	139.30	224.00	84.70	2,614.04	3,097.00	482.96	3,993.00	1,378.96	34.53%
DUES & SUBSCRIPTIONS	15.74	0.00	(15.74)	588.65	587.00	(1.65)	674.00	85.35	12.66%
EQUIP. SUPPLIES/MAINT./REPAIRS	110.00	375.00	265.00	1,023.55	3,000.00	1,976.45	4,500.00	3,476.45	77.25%
EQUIPMENT RENTAL	32.81	43.00	10.19	259.26	341.00	81.74	515.00	255.74	49.66%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,400.00	19,178.00	20,630.00	19,408.00	94.08%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	9,800.13	10,037.00	236.87	10,037.00	236.87	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	607.00	1,175.00	568.00	7,842.46	9,390.00	1,547.54	14,088.00	6,245.54	44.33%
OFFICE JANITORIAL	666.80	568.00	(98.80)	5,751.15	4,543.00	(1,208.15)	6,816.00	1,064.85	15.62%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	2,166.56	2,534.00	367.44	3,800.00	1,633.44	42.99%
OFFICE SUPPLIES	87.16	218.00	130.84	677.19	1,406.00	728.81	2,076.00	1,398.81	67.38%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	100.00	100.00	265.00	265.00	100.00%
TELEPHONE	12.99	12.00	(0.99)	103.14	96.00	(7.14)	144.00	40.86	28.38%
TRAINING AND SEMINARS	25.00	394.00	369.00	77.24	3,151.00	3,073.76	4,726.00	4,648.76	98.37%
TRAVEL	10.44	188.00	177.56	195.61	1,501.00	1,305.39	2,250.00	2,054.39	91.31%
TRUSTEE FEES	187.50	187.00	(0.50)	1,317.50	1,350.00	32.50	2,100.00	782.50	37.26%
UTILITIES - GAS & ELECTRIC	2,052.84	1,096.00	(956.84)	12,194.27	6,026.00	(6,168.27)	13,690.00	1,495.73	10.93%
VEHICLE EXP FUEL/OIL/SUPP	398.25	1,036.00	637.75	3,356.37	8,291.00	4,934.63	12,436.00	9,079.63	73.01%
VEH EXP R&M	0.00	717.00	717.00	10,704.99	5,733.00	(4,971.99)	8,601.00	(2,103.99)	(24.46)%
Total OPERATING EXPENSES	5,487.01	19,863.00	14,375.99	403,549.75	414,000.00	10,450.25	498,311.00	94,761.25	19.02%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	17,451.13	14,793.00	(2,658.13)	870,262.15	1,725,866.00	855,603.85	2,278,866.00	1,408,603.85	61.81%
Total OTHER EXPENSES	17,451.13	14,793.00	(2,658.13)	870,262.15	1,725,871.00	855,608.85	2,278,871.00	1,408,608.85	61.81%
Total EXPENDITURES	37,221.18	58,237.00	21,015.82	1,390,659.30	2,331,953.00	941,293.70	3,063,331.00	1,672,671.70	54.60%
EXCESS REVENUE OVER EXPENDITURES	135,457.68	48,952.00	86,505.68	216,107.38	(910,528.00)	1,126,635.38	(1,214,983.00)	1,431,090.38	(117.79)%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #09**

TITLE: AUDITOR SELECTION AND CONTRACT AWARD

For Discussion and Possible Action. Receive presentation and provide authorization to award contract for Auditor services to EideBailly LLP

MEETING DATE: 18 April 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: It is recommended that the board approve the selection of EideBailly LLP for auditor services from 2023 through 2025 (with possible two one-year extensions) and authorize the General Manager to execute appropriate contract and engagement letters.

BACKGROUND INFORMATION:

The previous auditor services contact with extensions expired upon the completion of the last audit. The district initiated a Request for Qualifications and advertised as required. In addition, the district emailed the announcement directly to nearly a dozen firms in northern Nevada that provide auditor services to public agencies.

The deadline for submission was March 30th and the district received one responsive proposal. The district selection committee reviewed the proposal from EideBailly LLP and determined they were well qualified to perform the service and have the advantage of three years of familiarity with the district and are recommending approval of the selection and contract.

On page 15 of the proposal (attached) the following fee schedule was provided for conducting the audit and preparing the appropriate documentation.

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Annual Audit of Financial Statements	\$50,000	\$52,500	\$55,125	\$58,000	\$61,000

INCLUDED:

- EideBaillyLLP Proposal

Fund impacted by above action:

- | | |
|---|---|
| <input checked="" type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input type="checkbox"/> Sewer Fund |
| <input type="checkbox"/> General Fund | <input type="checkbox"/> Snow Removal Fund |
| <input type="checkbox"/> Not Budgeted for | <input type="checkbox"/> Emergency Spending |



**INSPIRED TO
REACH NEW
HEIGHTS**



March 30, 2023

Statement of Qualifications for Professional Auditing Services

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Submitted By:

Eide Bailly LLP
Tiffany Williamson, CPA
Partner

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What inspires you, inspires us.
eidebailly.com

Executive Summary

WE WANT TO WORK WITH YOU

Thank you for giving Eide Bailly the opportunity to submit our qualifications for auditing services for Kingsbury General Improvement District (Kingsbury GID, the District). The Eide Bailly team is familiar with your staff from previous work for the District; we understand your process and preferences and look forward to continuing to provide high-quality audit services. With the right team supporting you, the District can remain confident in making informed business decisions that drive the District forward. Highlighted in the following proposal are the qualifications we believe continue to make Eide Bailly the firm of choice for the District including:

▶▶▶ **Extensive Government Industry Experience:** We have served the government industry for more than 70 years and work with more than 1,100 government clients throughout the nation. Our professionals have gained focused expertise regarding government organizations and will provide you with insightful advice that aids in managing the finances of the District. We understand your specific challenges, needs and goals and have fine-tuned our process to create a more effective and efficient engagement.

Business is about more than numbers, and we are active in the industries we serve. We stay abreast of current issues impacting the government industry and grow our knowledge by attending workshops and trainings. During your engagement, we will continue to work closely with your management team to identify issues and provide responsive solutions tailored to your organization.

▶▶▶ **Local Presence:** The proximity of the Eide Bailly team to the District in Stateline allows us to meet with you at a moment's notice and deal with issues in a timely manner. While you will be served primarily by our Reno office, which has over 100 professionals, the District will also have access to national resources, if beneficial or necessary.

▶▶▶ **Depth of Resources:** Our size enables us to be responsive to our clients' needs and unique entity challenges while also providing the necessary breadth and depth of services required in today's complex and ever-changing business environment.

- **Unmatched Client Service:** You will continue to be served by a familiar team of professionals with extensive knowledge in the government industry. The District will have access to national resources, including 3,000 professionals with diverse skill sets and experiences across the firm.
- **Proactive Communication:** As you've experienced, your Eide Bailly service team will keep you informed of changes affecting the District. We will build upon the communication protocols we've established to ensure timely communication resulting in prompt wrap-up of work.



EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

PEOPLE

We're a team of collaborators and innovators. Our culture is the heart of our firm, and we're always working together to do things differently and better.

COMMUNICATION

Open, honest, frequent communication ensures that you're not in for any surprises. We'll stay in touch throughout the year so you feel understood, connected and confident.

CORPORATE RESPONSIBILITY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

KINGSBURY GENERAL IMPROVEMENT DISTRICT

- **Partner Involvement:** You will continue to experience partner and senior staff involvement not only during the audit engagement, but also throughout the year as issues, questions and opportunities arise.
- **Timeliness:** We understand and will comply with the timing requirements and scope of services of your request. We accomplish this by utilizing an open, collaborative process with you. Your proposed engagement team's experience allows us to address the reporting requirements in a timely fashion.

▶▶▶ **Thought Leadership:** We are leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We're business advisors who want to help guide the strategy and operations of your organization, and we'll continue to make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your organization.

▶▶▶ **We Want to Work with You:** We've developed the following response with Kingsbury General Improvement District in mind, and we'll provide timely, personalized professional auditing services for you. We will also get to know you and your staff better and take the time to understand your specific challenges and opportunities. We deliver honest and insightful advice beyond what is normally experienced in the public accounting industry. Our tagline, **what inspires you, inspires us**, is more than copy to add to marketing materials. We gain energy from those we serve, which turns into a passionate interest in our clients' success.

The following pages highlight our firm's strengths and solutions we can provide for the District. We believe this demonstrates why Eide Bailly merits serious consideration. You will remain a highly valued client, and we would be proud to work with Kingsbury General Improvement District and build upon the trusting relationship we have with your team. Please contact me if you would like to discuss any aspect of this proposal.

Sincerely,



Tiffany Williamson, CPA
Partner
775.337.3961
tawilliamson@eidebailly.com

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Qualifications Requirements

3.1.1. A statement indicating any conflicts of interest should be included with the SOQ package.

Conflict of Interest

As part of Eide Bailly's quality control system, on an annual basis, each professional is required to complete an independence questionnaire to determine any potential conflicts with any of our clients. Biannually each professional must attend a four-hour training session on the profession's independence standards. We also require that all professionals provide statements of their independence, or potential conflicts of interests, with clients. We're pleased to report we are aware of no conflict of interest or other situations that would impair our independence with the District.

Should Eide Bailly enter into any professional relationships deemed relevant during the course of this engagement, we will notify you in writing of such relationship.

3.1.2. The SOQ must include statement that the firm is a properly licensed CPA firm and holds permits to practice in the State of Nevada.

Licensed to Practice

Eide Bailly and each of the professional staff assigned to the District are properly registered and licensed to practice in Nevada.

Firm Registrations:

Nevada Secretary of State Registration Number: E7172012020-3

Nevada State Board of Accountancy Permit Number: PART-0674

All assigned key professional staff have complied with government qualification standards, including government continuing education requirements.

Team Member	State	Certificate Number
Tiffany Williamson	Nevada	CPA-4407
Laura Nelson	Nevada	CPA-5726

3.1.3. The SOQ must include that the firm meets the independent standards of the GAO Standards for Audit of Governmental Organizations, Programs, Activities, and Functions.

Independence

Eide Bailly is independent of Kingsbury General Improvement District as defined by the generally accepted auditing standards and the U.S. Government Accountability Office's *Government Auditing Standards* and as defined by the rules of the American Institute of Certified Public Accountants (AICPA). No member of our firm has a direct or indirect interest in the District. Eide Bailly has performed the following engagements for the District in the past eight years:

▶▶▶ Prior Engagements with the Kingsbury General Improvement District Kingsbury General Improvement District Financial Audit FY 2014 – FY 2022

The other general standard for auditing requires the audit organization and the auditors be free from personal and external impairments to independence. As defined by these standards, Eide Bailly is

KINGSBURY GENERAL IMPROVEMENT DISTRICT

independent in fact and in appearance, and no relationships, either personal or professional, exist that would cause our firm to not be impartial in dealing with the District.

As stated previously, should Eide Bailly enter into any professional relationships deemed relevant during the course of this engagement, we will notify you in writing of such relationship.



Firm Qualifications

WHAT INSPIRES YOU, INSPIRES US

Your experience will be different than working with other CPA firms because we offer knowledge and skills backed by more than 100 years of service. Our professionals deliver industry and subject matter expertise resourcefully, ensuring we are providing guidance that directly reflects your needs. Our clients benefit from local, personal service and, at the same time, enjoy access to more than 3,000 professionals with diverse skill sets and experiences.

Navigating a Path to Success Together

By embracing change and focusing on innovative ideas, we've grown along with our clients to become one of the top 25 accounting firms in the nation. Accounting is about numbers, but our business is about relationships.

We'll be there for you every step of the way. Talented, down-to-earth people work at our firm, and we're inspired to deliver outstanding expertise and care. We're driven to help you take on the now and the next with inspired ideas, solutions and results.

Our work with clients is more than an engagement. It's a relationship, built on values and trust — and results. When working with Eide Bailly, you will:

- Work with professionals who truly care about your business and will take the time to get to know you and your organization.
- Gain insight from our industry and service specialists to accomplish your objectives, address challenges and leverage new opportunities.
- Make better business decisions knowing you are guided by trusted advisors who care about your success.
- Appreciate our hands-on service style; we are always looking for new ways to solve your problems or help you embrace opportunities.

AT A GLANCE



TOP 25 CPA FIRM



40+ OFFICES IN U.S. & INDIA



375+ PARTNERS



3,000+ STAFF MEMBERS



FOUNDED IN 1917



Team Qualifications

3.1.4. Summary of the Firm's Qualifications: Identification of the principal or supervision provided for the Audit.

AN EXPERIENCED SERVICE TEAM

We're passionate about our work — and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry.

Tiffany Williamson has been the partner on this engagement for the past two years and will continue to lead the engagement team and serve as the Audit Engagement Partner. **Laura Nelson** has been the manager on this engagement for the past year and will continue to serve as the Audit Manager. These professionals are licensed to practice public accounting and bring strong credentials and a desire to work with the District. If awarded these engagements, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary. Profiles for these key engagement staff are included in [Appendix A](#).

Senior and Staff Associates

All of our seniors have more than two years of experience in public accounting, with several who specialize in the government industry. We require Yellow Book compliance for all members of our assurance staff. This means no fewer than 24 hours of specific government education courses each two-years. Most members of our audit staff significantly exceed that amount.

Once an agreeable timeline has been determined, we will assign a few of our talented seniors and staff to your engagement.

Staff Availability

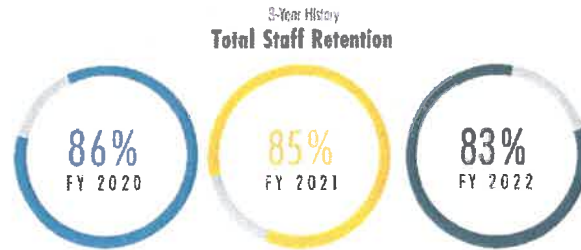
Once engaged, we will meet with the District to discuss timing needs and structure our commitment of resources accordingly. We have reviewed our workload and are confident through the size of our firm and our resources — not only in Reno, but also across the firm — we have the capacity to serve the District now and in the future. Although we are committed to other projects, we are adept at managing workflow and projects and can be flexible in allocating staff time. We are confident we have the resources to meet your needs. We will continue to assign full-time professionals to the District's

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engagement. Eide Bailly has the experience and capacity to perform the requested services; therefore, we do not plan to subcontract work out to other firms.

Staff Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We will strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.



Should the need arise to change any of the key engagement personnel, we will notify you in writing and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.

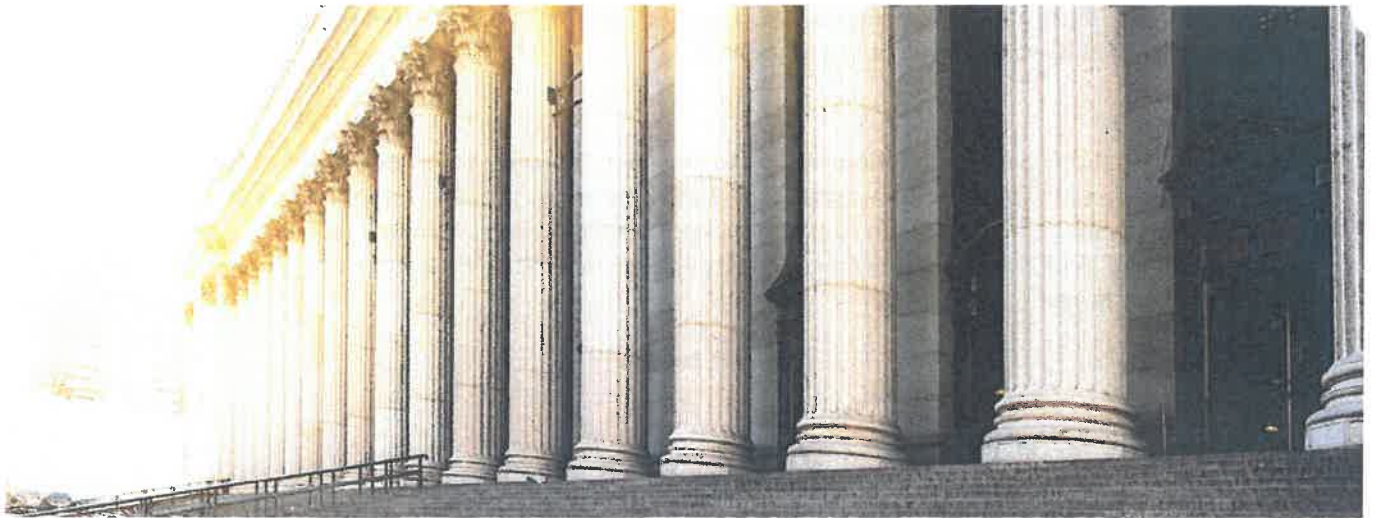
Continuing Education

Because we are committed to the government industry, we provide our professionals with specific, ongoing training related to these industry issues. This investment ensures our people stay current on the unique challenges and opportunities within their industries so they are in the best position to help clients address these issues. We accomplish our regulatory and accounting standard training through attendance at various AICPA sessions.

Firmwide, our CPE program requires all professional staff obtain education that exceeds the requirements of the AICPA and where applicable, *Government Auditing Standards*. The firm places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. We continually provide yearly CPE credits for our staff at a rate higher than the industry average. In addition, we regularly share information among the audit teams in different offices to ensure we are providing clients with the latest thinking and best possible solutions. Our government professionals obtain CPE through the following means:

- Government-specific seminars sponsored by the AICPA and GAQC.
- Seminars sponsored by the GFOA.
- Involvement with local chapters of the GFOA (we teach and attend GFOA conferences regularly).
- Eide Bailly seminars specific to government issues taught by our experienced managers and partners.

By expanding our knowledge of issues important to government organizations, we can provide more in-depth, knowledgeable solutions to our clients. Additional communication, webinars and training are provided throughout the year on a variety of topics important to state and local governments.



Industry Experience

3.1.4. Summary of the Firm's Qualifications: Description of the local office's most recent experience similar to the type of audit requested.

WE UNDERSTAND GOVERNMENTS

The firm has more than 275 full-time professionals who participate in our Government Industry Group. These professionals share information, learn from others and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The government industry represents one of Eide Bailly's largest niche areas — with more than 1,100 government clients firmwide. We provide audit services for a variety of special districts, cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies and tribal entities. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice that aids in managing the finances of the District.

These services include, but are not limited to, evaluating internal control structure, assessing control risk and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Local Service

The service team for the District will be from our Reno office, with access to national resources, if beneficial or as needed. Our size enables us to be responsive to our clients' needs and unique business challenges while also providing the necessary breadth and depth of services required in today's complex and ever-changing business environment. The team in Reno has extensive government industry experience and a successful performance record working with the District and similar clients as listed in the References section.

At a Glance GOVERNMENT



70+
YEARS EXPERIENCE



1,100+
INDUSTRY CLIENTS



275+
DEDICATED STAFF



\$28.8 BILLION ANNUAL
AVERAGE IN SINGLE AUDITS

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities. We are leaders in the Governmental Accounting Standards Advisory Council (GASAC), the AICPA's Governmental Audit Quality Center (GAQC), AICPA State and Local Government Expert Panel, Private Companies Practice Section (PCPS) Technical Committee, local and national boards of the Association of Government Accountants (AGA), including the Financial Management Standards Board, and the review committee for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Due to our leadership positions, the District will have access to information not available from other accounting firms.

Eide Bailly also regularly attends Governmental Accounting Standards Board (GASB) meetings throughout the year, and we communicate the results of those meetings to our clients through our newsletters, e-blasts and webinars. We are also involved with GASB's financial reporting reexamination task force shaping the future of state and local government accounting and reporting and participate in the reexamination of the revenue and expense model and note disclosure projects with GASB.

Thought Leadership

A number of partners at Eide Bailly are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year. These include: GFOA; National Association of State Auditors, Comptrollers and Treasurers; California Society of CPAs; California Society of Municipal Finance Officers; Oregon GFOA; the California State Association of County Retirement Systems; the California Association of Public Retirement Systems; AGA National Professional Development Conference; National Association of Housing and Redevelopment Officials (NAHRO); Iowa Society of CPAs; Idaho Society of CPAs; Utah Society of CPAs; and Colorado GFOA. We also provide training for state and local agencies. Some of these agencies include Controllers' offices of the State of Tennessee, Texas State Auditor, State of Montana, Commonwealth of Massachusetts and the State of Nevada.

Furthermore, **Eric Berman**, an Eide Bailly Partner, is the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government generally accepted accounting principles (GAAP), government best practices and government audits for governments, auditors and educators nationwide. Eric will be an additional resource for the District and is available to assist or consult as needed.

Online Publications: The District will continue to have access to resources on our Eide Bailly Government Industry website. We publish articles related to hot issues within the government accounting arena. Below is a list of some of the recent articles posted to our website and emailed to our clients:

- Changes to Single Audit Compliance in the Wake of COVID-19.
- How to Use Operational Analytics to Lead During a Downturn.
- What You Need to Know About GASB Financial Reporting Guidance.
- Common Single Audit Findings and Remediation Series: Subrecipient Monitoring.
- How a Performance Audit Helps an Organization be More Efficient and Effective.

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Webinars: We host frequent webinars dedicated to helping you and your organization navigate complex issues. Each webinar covers a different topic to help evaluate the steps necessary to achieve success and remain ahead of the curve.



Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Additionally, several Eide Bailly professionals serve on committees that have input into how new standards are written. This enables us to be involved from the beginning and influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organizations. We will work with continue to work with the District to create a plan to address new standards one to two years prior to implementation.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs) will be applicable to the District this year. Proper accounting for GASB-96 SBITA can be complex. Our team of government advisors are here to help you with implementation if you would like to discuss further.



References

CLIENT REFERENCES

As a top 25 CPA firm, we've built our business on relationships and believe our clients to be the best critics of our service.

The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

➤➤➤ Similar Clients

Gerlach General Improvement District

Contact: Susie Jackson, Office Manager

Phone: 775.557.2601

Email: gerlachgid@gmail.com

Services Provided: Financial Statement Audits

Douglas County Lake Tahoe Sewer Authority

Contact: Paul Eas-Janicki

Phone: 775.586.8575

Email: pke@dcsid.com

Services Provided: Financial Statement Audits

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Peer Review

3.1.4. Summary of the Firm's Qualifications: Provide (if applicable) a copy of the most recent peer review letter.

Eide Bailly is a member of the AICPA Private Companies Practice Section (PCPS), Center for Public Company Audit Firms (CPCAF) and Governmental Audit Quality Center. Our membership with the AICPA requires a third-party peer review of our audit and accounting practice every three years. The review included several similar government clients and received a rating of 'Pass'.



Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP

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Statement of Hours and Fees

3.1.4. Summary of the Firm’s Qualifications: Statement of the total estimated hours and fee schedule for key personnel assigned to the major tasks of the audit (resulting in the maximum fee to be paid annually and any annual increase anticipated during the length of the contract).

EXPECTED FEES

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. If you request additional services, we will obtain your agreement on fees before commencing work, so there are no surprises or hidden fees.

We propose the following fees based on our understanding of the scope of work and the level of involvement of the District’s staff:

Engagement Hours and Fees

	Financial Statement Audit Hours	Hourly Rate	Total Fees
Partners	30	\$300	\$9,000
Managers	70	\$160	\$11,200
Supervisory Staff	160	\$110	\$17,600
Professional Staff	120	\$100	\$12,000
Clerical/Support Staff	4	\$50	\$250
Total Labor	384	\$130	\$50,000
Total Max Price of Audit			\$50,000

Engagement Services and Fees

	Optional Years				
	2023	2024	2025	2026	2027
Professional Services					
Annual Audit of Financial Statements	\$50,000	\$52,500	\$55,125	\$58,000	\$61,000
Total Fees	\$50,000	\$52,500	\$55,125	\$58,000	\$61,000

* The pricing assumes there will be no major programs tested. If major programs are required for testing under Uniform Guidance rules, an additional fee of \$10,000 for each additional major program will be added. The pricing excludes assistance in implementing GASB 96.

Out-of-Pocket Fees

In addition to the professional fees listed above, you will be billed for actual out-of-pocket expenses such as travel and electronic confirmations.

Billing Policy Regarding Telephone Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we’ll bring it to your attention and obtain approval before proceeding.

Manner of Payment

Invoices are presented as the work progresses, with an initial invoice at the completion of the interim fieldwork, a second invoice at the completion of fieldwork and a final invoice following issuance of the audit report.

Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry. They are contingent upon no major changes to the District, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees do not include additional time that could be incurred due to changes to the scope of the engagement.

The Best Value for Your Dollar Spent

Eide Bailly understands we may not be the lowest cost provider; however, our clients understand that our fees encompass far more than just the requested services. Our staff works hard to build a long trusting relationship with our clients; one with free year-round communication, invitations to educational events and access to resources that will keep you up to date on any accounting announcements, IRS and regulation changes, and other topics of specific interest to you and your organization.



Approach to the Audit

AUDIT METHODOLOGY

At Eide Bailly, we promise you a better overall experience. While we recognize multiple firms are capable of accomplishing the objectives of an audit, Eide Bailly appreciates that every situation and every organization is different, and we tailor our approach based on the needs of each client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved on-site during fieldwork and stay connected throughout the year. This approach delivers the greatest benefit to our clients because we are able to stay abreast of changes in and updates to our client's operating environment and collaborate to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize effective communication is critical throughout the entire audit process, our service and communication approach begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization and communicating with them as a business peer ultimately produces the best outcome.

Upon being re-engaged, we will discuss with management:

- The engagement timeline.
- The audit approach and process.
- Additional considerations that may affect scope, schedules and workpapers to be prepared by your personnel.

We will discuss the audit schedules and work with you to ensure the timeline meets your needs and makes the most effective use of your staff members' time.

Audit Schedule

We understand your requested timeline and are committed to meeting your deadlines.

Eide Bailly commits to you that if your team is prepared for the audit when our team is in the field, we will meet your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient audit to enable us to meet your deadline. The following table identifies the structure of our audit for the District reports and the timing of each section:

Engagement Timeline

Activity	Timing
Planning	June/July
Interim Fieldwork	September
Fieldwork	September
Exit Conference	November
Reporting	By November 30 th
Ongoing Communication	Throughout the Year

We will continue to meet your deadlines. By engaging in thorough audit planning and communications with management, we begin each engagement with a strong understanding of the various deadlines for each of the financial audits and the steps involved along the way to meet these deadlines. An audit project plan will be developed between our team and the District and then followed closely, and we will work with the District's management team to customize our auditing services and specific timelines to your needs. We believe in clear, up-front and open communication with no surprises.

Audit Work Plan

Our audit approach is designed to collaborate with the District and achieve optimal results. The approach consists of five major components: Planning, Interim, Fieldwork, Reporting and Ongoing Communication. If re-engaged, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet the reporting deadlines. The objectives of each component are described in the following pages:

Planning

- Discuss and finalize the engagement timeline, audit approach and process.
- Discussions with management and accounting staff, including the Board, if requested, to address any risks or concerns they may have.
- Evaluate the nature of the operating environment (for example, changes in volume, degree of system and reporting centralization, sensitivity of processed data, the impact on critical business processes, potential financial impacts, planning conversions and economic and regulatory environment).
- Review of interim financial information and reports to identify significant risks and changes early.
- Review of significant estimate areas and consideration of underlying assumptions early in process.
- Update/gain an understanding of the District and its reporting units and their environments.
- Documentation of internal control systems including IT, and related changes from prior periods.

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- Consideration of fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assessment of audit risk and identification of potential audit issues.
- Assessment of materiality and testing scopes to the extent possible and presentation of audit plan.
- Preparation and communication of audit request lists and workpapers.
- Develop expectations regarding timing and audit progress.

Interim Fieldwork

- Discussions with management to determine internal controls, perform walk-throughs and discuss any potential audit issues.
- Determine audit procedures by area, based on results of audit planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from the District.
- Review minutes, resolutions and ordinances.
- Perform tests of legal compliance.
- Weekly updates to the District staff.
- Exit conference with management.

Final Fieldwork

- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Weekly updates to the District staff.
- Exit conference with management.

Reporting

- Review of the financial statements by the partner over the engagement.
- Review of financial statements by a partner not otherwise associated with the audit to obtain a “second opinion” on the completeness and adequacy of financial statement disclosures and audit procedures.
- Completion of management letters and review with management.
- Preparation of other communications to management and the Board.
- Presentation to the Board at its regularly scheduled meeting, if requested.

Ongoing Communication

- Obtain interim financial statements throughout the year for review.
- Analyze significant changes and identify areas to further tailor our audit plans and to keep us up to date with continuing changes.
- Compare the interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your Board meetings, and any other meetings, at the Board’s request.

We will hold an exit conference with management and provide periodic written or oral reports on the status of the audit to representatives of the District. The success of the audit is dependent on the amount of open communication throughout the year and not just during the audit period. We will work closely with management and the accounting personnel throughout the audit process and will hold

weekly meetings to go over open items as well as discuss any potential accounting or compliance issues identified during the audit. We believe in no surprises. When we perform the exit conference, we will hold a final discussion on any potential findings and will come to a conclusion during the conference. Our goal is to have no additional findings subsequent to the exit conference.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

My Eide Bailly (Web-Based Client Site)

My Eide Bailly is an online client site giving clients the ability to transfer files securely and connect digitally with Eide Bailly. Email is not a secure way to exchange documents, but My Eide Bailly can handle large file uploads in a safe, secure manner.



In addition, My Eide Bailly offers clients visibility into their projects, control over who can access and see files related to those projects (including third parties), and an easy way to browse invoices, articles and upcoming webinars and other events.

My Eide Bailly makes it easy to share and stay connected with Eide Bailly, creating efficiencies for both our clients and our staff during engagements. Additional features will be added as we build our digital strategy to empower our clients to work with us digitally, if they choose.

Suralink

Years of dedicated service have helped us develop the skills, abilities and tools necessary to exceptionally serve our clients. To aid in this process, we've researched ways to enhance our use of software to better streamline the audit process and deliver state of the art technology solutions to our clients. We're happy to announce the firm has deployed Suralink to our assurance practice and has been implemented for assurance work beginning for the year ending December 31, 2022.

Suralink is an interactive Provided by Client (PBC) software solution aimed at improving the client experience for document exchange. This addition to our suite of tools has the potential to save a substantial amount of time managing PBC documents, creating increased efficiencies during your engagement.

Data Extraction Software

Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures and recalculate system calculations, among a host of other procedures developed by our audit team.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic workpapers and supporting documentation, performs project tracking and facilitates quality engagement review.

Analytical Procedures

Eide Bailly will apply analytical procedures throughout general planning to improve our understanding of your operations and to identify audit areas for increased attention. These will be applied to assist in planning the nature, timing and extent of other procedures. They will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. These procedures include, but are not limited to, the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

During the year-end audit fieldwork, we use analytical procedures to test whether errors affecting account balances or classes of transactions have occurred by comparing the recorded amount with an independently developed expectation of that amount. We develop the expectation in such a way that a significant difference between the expectation and the recorded amount is indicative of a financial statement misstatement, unless we can obtain and corroborate explanations for the difference. Analytical procedures are a natural extension of our understanding of your business because the key factors that influence your business may be expected to affect the financial data.

In the audit reporting phase, we perform a final analytical review at the financial statement level as the last step to ensure we have gained a comprehensive understanding of the financial statements during the audit engagement and to determine whether the financial statements are appropriately presented and contain appropriate disclosures. Such final analytical procedures highlight and explain significant changes from the previous year and ensure such changes are consistent with the knowledge of your business and our audit evidence. These procedures typically consider trends based on several previous years, instead of comparison only with the prior period.

Internal Control Structure

A significant aspect of the planning process involves understanding each reporting units' internal control environment, including information technology (IT) controls and, where relevant, testing of internal controls.

The following is a summary of the process Eide Bailly uses regarding internal controls over financial reporting:

Internal Controls over Financial Reporting

Our approach will start with any documentation related to internal controls already developed. We review that documentation to obtain an overview of the internal control system and then conduct interviews with the District's staff to complete the documentation of our understanding related to internal controls and significant changes each year.

After conducting the interviews, we will evaluate the internal control system design and expected operating effectiveness for significant areas depending on the reporting unit. We expect by completing control testing in these areas, we can reduce substantive testing and conduct an efficient audit. Our approach toward control testing will be focused on key process controls or overall system controls, rather than detailed control process testing. We will also focus on key IT related controls in process areas such as revenue, payroll and claims, as they tend to allow more efficiency for an audit perspective relative to the control process.

Eide Bailly utilizes a risk-based approach incorporating both control testing and substantive tests of balances, where appropriate. In certain areas we do not consider as significant, we will plan to conduct the

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audit using a primarily substantive approach. It has been our experience it is often more efficient and effective to substantively audit a balance rather than complete an extensive control test.

The timely completion of this work will assist us in performing our work efficiently and communicating any potential recommendations as soon as possible.

In addition, our engagement approach is based on the following:

- Observations we believe will help the District achieve its objectives will be shared. We will also be pleased to respond to inquiries you may have about financial or other business matters.
- The assistance to be provided by your personnel, including the preparation of schedules and analyses of accounts, will be discussed with the finance department. The timely completion of this work will assist us in performing our work efficiently.

Sampling

Sampling may be performed for substantive tests of certain accounts and transactions. During our audit of basic financial statements, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork.

We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in the areas of cash and investments, receivables and other areas deemed necessary.

Determining Laws and Regulations Subject to Audit Test Work

During the planning process, we will also discuss with the District management and personnel the laws and regulations to which the District is subject. The objective of our discussion will be to determine those laws and regulations that could have a material impact on the financial statements and those laws and regulations pertinent to the District's federal financial assistance programs. Pertinent to our discussion will be our knowledge of such laws and regulations, and our knowledge of *Government Auditing Standards*. We are aware of the applicable requirements and consider them when determining the necessary audit procedures for the District.

We will perform tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. We will assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.

We will combine compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures. Our audit will meet all federal and state requirements, as applicable. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

3.1.5. Firm's approach to the Audit: Include summary of approach and whether the financial information will be evaluated in-person or remotely (or estimate of the degree of effort between the two).

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In our experience working with the District for the past eight years, the Eide Bailly team utilizes technology whenever possible. However, we find working on-site to be most efficient for the District's engagement. Our audit will be completed in person for the two to three weeks of fieldwork. We will also be onsite to perform inventory observations at year-end and at least one day during planning for internal control walk-throughs.

We've taken advantage of technology, such as using Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We're utilizing Zoom to host webinars and town hall meetings to educate and assist our clients on changing circumstances and how to successfully navigate those changes.

Include a statement of which documents will be required for the preyear-end test, year-end test and completion.

Your service team will meet with the District's management for initial planning and pre-audit conference to discuss audit schedules and review prior year audit problems (if any). We will then provide the District personnel a Prepared by Client Listing (PBC) which highlights the workpapers and information needed for the audit process. We will hold meetings with the accounting personnel throughout the audit process determining the list of open items and the plan to finalize those items.

During the audit, our use of the District personnel will include answering questions, updating schedules, addressing issues identified, and obtaining support documentation. Our audit processes focus on performing the audit efficiently which includes constant communication amongst the team members, so we are not asking redundant questions or requesting the same document several times. We also hold weekly meetings with management to determine the status of the audit as well as outstanding items that need to be addressed. This will keep the amount of hours needed by District personnel to a minimum.

We will continue to ask the District for similar documentation as you have experienced these past few years. See **Appendix B**.

We ask our clients to have the requested schedules, documentation, confirmations and financial statements prepared by the requested dates. Having these items prepared before we arrive for final fieldwork will ensure the success of meeting the mutually agreed upon deadlines.



Additional Resources

LET US HELP YOU WITH MORE

We are leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We are business advisors who want to help guide the strategy and operations of your organization, and we will make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

When you work with us, you will have access to the knowledge and talents of more than 3,000 professionals across our firm. This includes specialized tax knowledge, a full spectrum of audit/assurance services and our many specialized services, such as:

Cybersecurity

Our professionals have deep IT backgrounds, specializing in a broad range of security services and allowing us to tailor solutions to your needs. We work with every level of your organization — your boards and executives, technical IT admins and general users — to provide insight and guidance so you can be confident your data is protected.

IT Consulting

Business planning and technology strategy go hand-in-hand, like having a good offense and defense. You cannot win the game without planning for both.

Whether you want a better way to power your decision-making, a simpler way to run your organization or you just want to see a return on your technology, a solid strategy always comes first. Our business consultants will help you define your goals and business needs so your technology game plan keeps you winning.

Forensic Accounting

We have seasoned professionals with years of relevant investigative experience. Our forensic accountants are experienced in assisting with internal, civil, criminal and insurance recovery investigations related to allegations of theft, fraud and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and deliver a quality work product in an efficient and timely manner.



The Right Choice for Kingsbury General Improvement District

BUILDING UPON A SUCCESSFUL RELATIONSHIP

To us, work is not just work; we see it as a chance to help you solve problems, achieve goals and pursue passions. After thoughtfully reviewing your needs and taking the time to understand your business, we think we remain the best fit for this opportunity.

We can connect you with the knowledge, resources and solutions that help bring confidence to your business decisions. We want to work with you!

If you have questions or would like additional information, do not hesitate to contact me. We want to make sure you have everything you need to make your decision.



Tiffany Williamson, CPA

Partner

775.337.3961

tawilliamson@eidebailly.com

We Want to Continue to Work with You

We are driven to help clients take on the now and the next with inspired ideas, solutions and results. We look forward to working with you.

Appendix A: Team Profiles

KNOWLEDGEABLE AND EXPERIENCED

TIFFANY A. WILLIAMSON, CPA

Partner

INSPIRATION: I am inspired to provide exceptional service to all clients by communicating consistently through the audit process and offering best practices to help them through their current challenges.

775.337.3961 | tawilliamson@eidebailly.com

Tiffany joined Eide Bailly in 2018 and has 20 years of experience providing audit services to clients in the government, gaming, higher education, hospitality and manufacturing industries. Tiffany works closely with clients throughout the year to help them find solutions to accounting questions and ensure a smooth audit process.

When you work with Tiffany, you can expect her to take the time to understand your business and design a relevant and efficient audit. She enjoys serving as an advisor and working through complex issues with clients, and she will always work to keep you in the know, so there are no surprises.

Outside of work, Tiffany enjoys spending time with her family, traveling, skiing and hiking.

Client Work

Conducts audits of government, higher education and nonprofit entities.

Conducts audits of private for-profit entities in the gaming, hospitality and manufacturing industries.



Memberships

American Institute of Certified Public Accountants

Nevada Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Accountancy – University of San Diego, CA

Similar Clients in Past 5 Years:

Douglas County Lake Tahoe Sewer Authority

University of Nevada, Reno Foundation

Wolf Pack Athletic Association

Nevada Housing Division

LAURA NELSON, CPA

Manager

INSPIRATION: I find great fulfillment in building relationships with my clients and the incredible team we have at Eide Bailly. "If everyone is moving forward together, then success takes care of itself." Henry Ford

775.689.9209 | lnelson@eidebailly.com

Laura has over 11 years of accounting experience with a combination of both public accounting and private industry. She sees every audit as an opportunity to partner with her clients to provide exceptional service.

When you work with Laura, you can expect communication to be a top priority for her. She brings empathy and determination to ensure a great experience for her clients that results in a quality product.

Outside of work, Laura enjoys reading, baking and spending time with her two daughters.

Client Work

Conducts audits of government entities including single audits of clients' major federal award programs.

Provides commercial audit and accounting services.



Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Business Administration — University of Nevada, Reno, NV

Similar Clients in Past 5 Years:

Gerlach General Improvement District

Round Hill General Improvement District

Pershing County Water Conservation District

State of Nevada

Appendix B: PBC List

Planning (to take place in June/July)

1. List of any changes to board members or key personnel that occurred in FY 2023.
2. List of related parties in which goods or services were purchased from, business done with companies that members of the Board may have a financial interest in, and total amounts paid to/ received from the related parties.
3. Copies of your 2023 and 2024 budgets.
4. Please review your written accounting policies and procedures and document any changes from the prior year.
5. A list of outside attorneys' names and addresses that provided service to the Organization in 2023.
6. Any reports received from the Nevada State Department of Taxation or other regulatory agency during the year.
7. Inventory listings provided at the end of June in preparation for the observation on June 30th.
8. Preliminary trial balance.

Fieldwork (to take place in September)

General

9. QuickBooks backup copy prior to the first day of fieldwork.
10. Current employee and title list for the year ended June 30, 2023, and details (start and end dates) of changes during the year.
11. Adjusting Journal Entries Workbook from July 1, 2022 through first day of fieldwork. Please notify us during fieldwork if this has changed.

Cash

12. Bank reconciliations, bank statements, outstanding checklists, and lists of deposits in transit for all cash accounts at June 30, 2023. Please have all bank statements from July 2022 to the date of fieldwork available for our review.
13. Broker statements for all investment accounts and LGIP time certificate at June 30, 2023. Please have all broker statements from July 2022 to the date of fieldwork available for our review.
14. Investment Summary for FY 2023.
15. Schedule of restricted cash as of June 30, 2023.
16. Loan statements for outstanding debt as of June 30, 2023.

Accounts Receivable

17. Aged accounts receivable list at June 30, 2023 for all funds: general, water, sewer and snow. Please also indicate the amounts received for each account subsequent to year end and any amounts deemed uncollectible.
18. Summary of user fees billed by month with customers billed for FY 2023.
19. Detail list of properties without service as of June 30, 2023.
20. Interest Receivable calculation as of June 30, 2023.
21. Beach Club Development Interest earnings worksheet for FY 2023.

Other Assets

22. Schedule of inventory.
23. Summary of prepaid user fees as of June 30, 2023.

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Net Assets

24. Schedule of restricted net assets as of June 30, 2023.

Fixed Assets

25. Listing of Additions during FY 2023, including copies of invoices and other support for any additions.

26. Listing of Disposals during FY 2023 including copies of invoices and other support for deletions for both government and proprietary funds.

27. Capital Outlay worksheet for FY 2023.

28. Depreciation schedule for proprietary and government funds.

Debt

29. Loan documents for all new loans entered into during FY 2023.

30. Schedule of Debt as of June 30, 2023.

Accounts Payable

31. List of all accounts payable as of June 30, 2023 for all funds.

32. All credit card statements for FY 2023.

Accrued Expenses

33. List of unpaid vacation by employee (show hours and rate of pay) as of June 30, 2023. Please have all personnel files available for our review.

34. PERS forms 502 and 503 for the 12 months from July 2022 to June 2023.

35. Utility Credit Balance by cycle as of June 30, 2023. (Prepaid User Fees)

36. Refundable deposits worksheet through the month of June 2023.

37. OPEB calculation provided by Milliman for the year ended June 30, 2023.

Payroll

38. Copies of the related payroll registers and supporting schedules for accrued payroll at June 30, 2023.

Revenue

39. Summary of user fees billed by month with customers billed for FY 2023.

40. Support for amounts received for ad valorem taxes and consolidated taxes.

41. Schedule of deferred bond issue costs reflecting any new expenses incurred and the amortization schedule to support annual expense.

Operating Expenses

42. Copies of all current leases such as rent, copier, computers, etc., if any. Copies of all current technology subscriptions and agreements.

43. New contracts such as CBA or other commitments.

Grants (if applicable)

44. Grant agreements and request for reimbursements for the year ended June 30, 2023.

45. Full list of federal awards and CFDA #, pass-through entity number and federal expenditures for the year ended June 30, 2023.

Appendix C: Contract Exceptions

CONTRACT EXCEPTIONS

Based on feedback from our firm's legal counsel, we have noted the following suggested modifications to the provided sample contract. We would be happy to discuss in more detail upon request.

Exhibit A — Standard Contract

3. INDUSTRIAL INSURANCE (Page 6)

Auditing Firm further agrees that, prior to the commencement of any work and as a precondition to any obligation of the district to make any payment under the Contract, Auditing Firm will provide the district with a certificate issued by a qualified insurer in accordance with NRS 616B.627. Contractor also agrees that, prior to commencing any work under the Contract, Auditing Firm will complete and provide evidence to the District that the Auditing Firm has made the following written request to Auditor's insurer:

(Auditing Firm's name) has entered into a contract with Kingsbury GID to perform work through completion date and requests that an authorized insurer provide to Kingsbury GID:

- (1) A certificate of coverage issued pursuant to NRS 616B.627 and
- (2) Notice of any lapse in coverage or nonpayment of coverage that the Auditing Firm is required to maintain **for policies other than professional liability.**

Comments: *Professional Liability Insurers will not endorse policies to provide notice of cancellation. The Firm can provide this notice.*

12. DISPOSITION OF CONTRACT MATERIALS (Page 8)

Any books, reports, studies, photographs, negatives or other documents, data, drawings, or other materials prepared by or supplied to Auditing Firm **specifically for and required to be delivered to the District** in the performance of its obligations under the Contract (the "Materials") will be the exclusive property of the district and all such materials will be remitted and delivered, at Auditing Firm's expense, to the District by Auditing Firm upon the completion, termination or cancellation of the contract. Alternatively, if the district provides its written approval to Auditing Firm, the materials must be retained by Auditing Firm for a minimum of six years after Auditing Firm's receipt of the final payment and all other pending matters are closed. If, at any time during the retention period, the district, in writing, requests any or all of the materials, then Auditing Firm will promptly remit and deliver the materials, at Auditing Firm's expense, to the district. Unless the District has requested the remittance and delivery by Auditing Firm of the materials, Auditing Firm will not use, willingly allow or cause to have such Materials used for any purpose other than the performance of Auditing Firm's obligations under the terms of the Contract without the prior written consent of the district.

Comments: *Language suggests that all of the firm's workpapers will become the client's property.*

An auditor must protect the privacy of its audit strategy, such as materiality calculations and testing thresholds. In addition, there are unnecessary risks and unintended consequences for the firm and client if work papers are subject to state or federal open records laws. Lastly, the firm is a provider of professional services and must retain the ability to perform similar services for future clients.

In lieu of complete transfer of all ownership rights associated with all work performed under the agreement, firm is glad to transfer ownership rights in contract deliverables. It is better for the firm and client that methods, tools, know-how, templates, workpapers, and the like remain the firm's property.

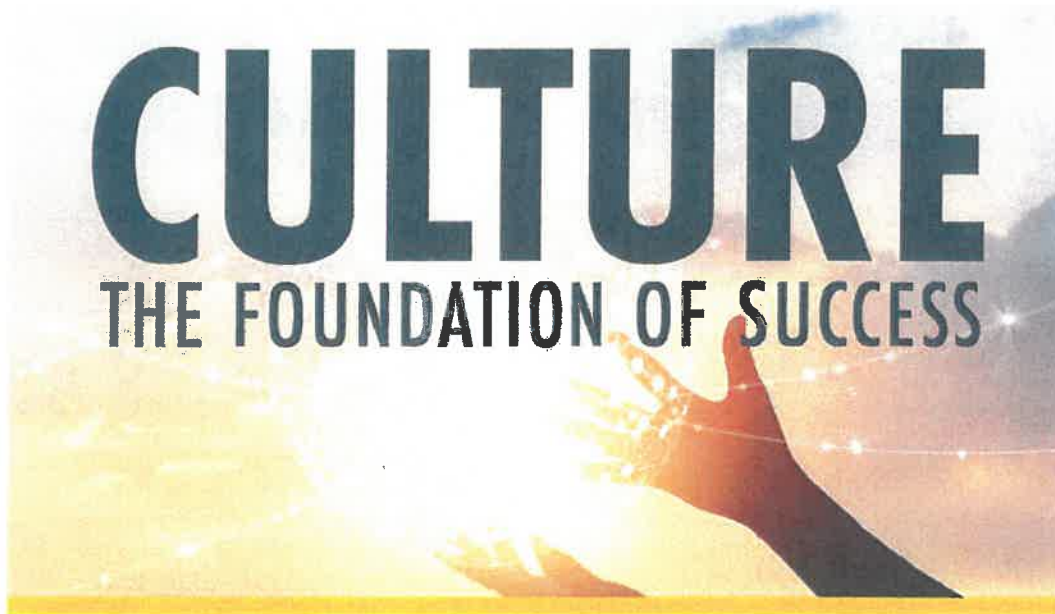
14. INDEMNIFICATION (Page 9)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Auditing Firm agrees to indemnify, defend, and save and hold the district, its agents and employees harmless from any and all claims, causes of action or liability arising from or related to Auditing Firm's negligent performance pursuant to the terms of the Contract by Auditing Firm or Auditing Firm's agents or employees.

Comments: *The firm cannot assume the duty to defend a client for claims arising from the firm's actual or alleged errors and omissions in the performance of professional services. The firm's professional liability insurance policies provide a defense to the firm; they do not provide a defense to firm's clients. Assuming a duty to defend places professional liability coverage at risk (problematic for both the firm and the client) and puts firm in position where any defense obligation is borne solely by firm and its partners.*

If firm is negligent or violated professional standards, fee shifting provision elsewhere in the contract puts client in same place as if firm had defended client.



Caring for our external and internal clients with a passion to go the extra mile.

Respecting our peers and their individual contributions.

Conducting ourselves with the highest level of integrity at all times.

Trusting and supporting one another.

Being accountable for the overall success of the firm,
not just individual or office success.

Stretching ourselves to be innovative and creative, while managing the related risks.

Recognizing the importance of maintaining a balance between work and home life.

Promoting positive working relationships.

And, most of all, enjoying our jobs ... and having fun!



What inspires you, inspires us.

eidebailly.com

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #10**

TITLE: AWARD FY23 WATERLINE AND ROAD IMPROVEMENT CONSTRUCTION SERVICES CONTRACT

For Discussion and Possible Action. Receive presentation, discuss and consider action to award the construction services contract to Farr Construction Corporation and authorize the General Manager to execute contract documents as necessary.

MEETING DATE: 18 April 2023

PREPARED BY: Mitchell S. Dion

RECOMMENDED ACTION:

It is recommended that the Board of Trustees approve awarding the 2023 Waterline and Road Improvement Construction Services Contract to Farr Construction Corporation for the amount not to exceed \$2,314,136.00 and authorize the General Manager to approve the contract documents as necessary.

BACKGROUND INFORMATION:

The district has implemented an annual capital program to address ongoing asset repair and renovations of key assets for waterlines and related road surfaces. This program is guided by a 5 year plan and 3 year implementation schedule which is driven by a combination of waterline and road rating systems.

DOWL Engineering was selected to do the design for both elements of the on-going program and was authorized to proceed with the design of the FY 2023 project, including the bid package preparation and construction administration and management. In February 2023, the district awarded the material procurement portion of the project and materials are anticipated to be delivered approximately May 15, 2023.

On April 10, 2023 DOWL held a bid opening for the 2023 Water and Road Improvement Project on behalf of Kingsbury General Improvement District. Bid information was compiled and Farr Construction Corporation dba. Resource Development Company (RDC) is the apparent low bidder with a bid price of \$2,314,136.00. In addition, DOWL reviewed the full submission and had determined that they are qualified to perform the work.

Therefore, it is recommended that the Board of Trustees authorize the award of the 2023 Waterline and Road Improvement Project construction services to Farr Construction Corporation.

INCLUDED:

- Recommendation of Award for 2023 Kingsbury General Improvement District
- Bid Tabulation
- Completed bid forms

Fund impacted by above action:

- | | |
|--|---|
| <input type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input checked="" type="checkbox"/> Water Fund | <input type="checkbox"/> Sewer Fund |
| <input checked="" type="checkbox"/> General Fund | <input type="checkbox"/> Snow Removal Fund |
| <input type="checkbox"/> Not Budgeted for | <input type="checkbox"/> Emergency Spending |



April 11, 2023

Mitchell S. Dion, General Manager
Kingsbury General Improvement District
P.O. Box 2220
255 Kingsbury Grade, Suite A
Stateline, NV 89449

Re: Recommendation of Award for 2023 Kingsbury General Improvement District (DO-2023-168)

Dear Mr. Dion,

On April 10, 2023 DOWL held a bid opening for the 2023 Water and Road Improvement Project on behalf of Kingsbury General Improvement District. Bid information was compiled and Farr Construction Corporation dba. Resource Development Company (RDC) is the apparent low bidder with a bid price of \$2,314,136.00.

DOWL has evaluated the RDC Bid and finds that it complies with the prescribed requirements of the Bid Form, and therefore is considered "responsive". We have also performed a due diligence check on the company by reviewing past experience between DOWL and the Contractor and checking the Nevada State Contractor's Board, Secretary of State, and the Labor Commissioner databases. Past experience with this Contractor has been positive and the consensus is that RDC is qualified to perform and complete the work associated with this project. A search with the Contractor's Board shows no disciplinary action against them and they are within their licensed limits. A search of the Secretary of State shows that they are in good standing. Lastly, a search of the Labor Commissioner shows no actions, pending or filed, against them.

RDC has over 15 years of experience in the construction industry and has performed similar projects in the past. Based on a review of their bid and background check, DOWL finds RDC as being a "responsible" Bidder and we recommend awarding them the Construction Contract.

I have attached the bid tab and Bid Document package for your reference.

If you have any questions or require additional information regarding this letter, please feel free to contact me.

Regards,

A handwritten signature in blue ink, appearing to read "MVD", is written over a light blue circular stamp.

Matt Van Dyne, PE
Senior Project Manager

Attached: Bid Documents and Bid Tabulation

BID OPENING FORM
Kingsbury General Improvement District
2023 Water and Road Improvement Project - PWP # DO-2023-168

Bid Opening Location: PlanetBids
 Date: Monday, April 10, 2023
 Time: 2:00 PM
 Owner: Kingsbury General Improvements District
 Engineer: DOWI

Bid Item	Description	Quantity	Units	ENGINEER'S OPINION OF PROBABLE COST		RDC		Aspen Developers		AVERAGE		MEDIAN	
				Unit Price	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	VER UNIT PRICE	AVER TOTAL	MED UNIT PRICE	MED TOTAL
1	Mobilization and Demobilization	1	LS	\$110,222.25	\$110,222.25	\$120,000.00	\$120,000.00	\$108,531.00	\$108,531.00	\$114,265.50	\$114,265.50	\$114,265.50	\$114,265.50
2	Temporary Traffic Control	1	LS	\$55,111.13	\$55,111.13	\$32,000.00	\$32,000.00	\$185,000.00	\$185,000.00	\$108,500.00	\$108,500.00	\$108,500.00	\$108,500.00
3	Temporary Erosion Control	1	LS	\$55,111.13	\$55,111.13	\$44,500.00	\$44,500.00	\$12,000.00	\$12,000.00	\$28,250.00	\$28,250.00	\$28,250.00	\$28,250.00
4	1-Inch Water Service Connection	12	EA	\$5,500.00	\$66,000.00	\$3,500.00	\$39,600.00	\$4,800.00	\$57,600.00	\$4,050.00	\$48,600.00	\$4,050.00	\$48,600.00
5	1.5-Inch Water Service Connection	20	EA	\$6,000.00	\$120,000.00	\$4,400.00	\$59,600.00	\$5,000.00	\$100,000.00	\$4,225.00	\$84,500.00	\$4,225.00	\$84,500.00
6	2-Inch Water Service Connection	4	EA	\$7,000.00	\$28,000.00	\$4,000.00	\$17,600.00	\$5,400.00	\$21,600.00	\$4,900.00	\$19,600.00	\$4,900.00	\$19,600.00
7	Relocate Existing Water Meter Assembly	14	EA	\$1,500.00	\$21,000.00	\$1,300.00	\$18,200.00	\$1,280.00	\$17,920.00	\$1,290.00	\$18,060.00	\$1,290.00	\$18,060.00
8	Traffic Rated Meter Assembly Ltd (Contingent Bid Item)	12	EA	\$1,000.00	\$12,000.00	\$2,100.00	\$25,200.00	\$956.00	\$11,472.00	\$1,258.00	\$15,280.00	\$1,258.00	\$15,280.00
9	1.5-Inch Private Property Water Service	1,100	LF	\$130.00	\$143,000.00	\$110.00	\$121,000.00	\$88.00	\$96,800.00	\$99.00	\$108,900.00	\$99.00	\$108,900.00
10	1.5-Inch Waterline Replacement	520	LF	\$150.00	\$78,000.00	\$115.00	\$59,800.00	\$88.00	\$45,760.00	\$101.50	\$52,780.00	\$101.50	\$52,780.00
11	8-Inch Waterline Replacement	3,560	LF	\$280.00	\$996,800.00	\$312.00	\$754,720.00	\$165.00	\$587,400.00	\$257.00	\$918,500.00	\$257.00	\$918,500.00
12	6-Inch Gate Valve	11	EA	\$1,500.00	\$16,500.00	\$2,600.00	\$28,600.00	\$2,300.00	\$25,300.00	\$2,450.00	\$26,950.00	\$2,450.00	\$26,950.00
13	8-Inch Gate Valve	9	EA	\$2,000.00	\$18,000.00	\$2,950.00	\$26,550.00	\$2,400.00	\$21,600.00	\$2,675.00	\$24,075.00	\$2,675.00	\$24,075.00
14	Fire Hydrant Assembly	4	EA	\$9,000.00	\$36,000.00	\$7,000.00	\$28,000.00	\$10,000.00	\$40,000.00	\$8,500.00	\$34,000.00	\$8,500.00	\$34,000.00
15	Connection to Existing Water Main	5	EA	\$12,500.00	\$62,500.00	\$7,500.00	\$37,500.00	\$11,000.00	\$55,000.00	\$9,250.00	\$46,250.00	\$9,250.00	\$46,250.00
16	Removal and Disposal of Abandoned Water Main (Contingent Bid Item)	100	LF	\$90.00	\$9,000.00	\$115.00	\$11,500.00	\$100.00	\$10,000.00	\$107.50	\$10,750.00	\$107.50	\$10,750.00
17	Pressure Reducing Assembly	1	EA	\$90,000.00	\$90,000.00	\$99,500.00	\$99,500.00	\$72,900.00	\$72,900.00	\$86,200.00	\$86,200.00	\$86,200.00	\$86,200.00
18	Asphalt Trench Patch (6" AC / 12" AB)	4,480	LF	\$40.00	\$179,200.00	\$100.00	\$448,000.00	\$136.00	\$609,280.00	\$118.00	\$528,640.00	\$118.00	\$528,640.00
19	Asphalt Trench Patch (3" AC / 6" AB)	645	LF	\$30.00	\$19,350.00	\$92.00	\$59,340.00	\$170.00	\$109,650.00	\$131.00	\$84,495.00	\$131.00	\$84,495.00
20	Micro-Surface	106,060	SF	\$0.75	\$79,545.00	\$0.85	\$90,151.00	\$0.70	\$74,242.00	\$0.78	\$82,196.50	\$0.78	\$82,196.50
21	Remove and Replace Concrete Flarework (Contingent Bid Item)	160	SF	\$55.00	\$8,800.00	\$60.00	\$9,600.00	\$41.50	\$6,640.00	\$50.75	\$8,120.00	\$50.75	\$8,120.00
22	Remove and Replace Curb and Gutter (Contingent Bid Item)	150	LF	\$125.00	\$18,750.00	\$115.00	\$17,250.00	\$90.50	\$13,575.00	\$102.75	\$15,412.50	\$102.75	\$15,412.50
23	Non-Excavatable Rock Removal (Contingent Bid Item)	195	CY	\$600.00	\$117,000.00	\$495.00	\$96,525.00	\$210.00	\$40,950.00	\$352.50	\$68,737.50	\$352.50	\$68,737.50
	Base Bid Total:				\$2,424,889.50		\$2,314,136.00		\$2,397,120.00		\$2,355,928.00		\$2,355,928.00

RANK
 PERCENTAGE OF ENGINEERS ESTIMATE

8
 95%

9
 99%

97%

97%

SECTION 00410
BID FORM FOR CONSTRUCTION CONTRACTS

2023 Water and Road Improvement Project
PWP-DO-2023-168

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ARTICLE 1 – BID RECIPIENT

- 1.1 This Bid is submitted to Owner address as identified in Section 00100 – Advertisement for Bidders.
- 1.2 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.


ARTICLE 2 – BIDDER’S ACKNOWLEDGEMENTS

- 2.1 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

ARTICLE 3 – BIDDER’S REPRESENTATIONS

3.1 In submitting this Bid, Bidder represents that:

- A. Bidder has examined and carefully studied the Bidding Documents, and any data and reference items identified in the Bidding Documents, and hereby acknowledges receipt of the following Addenda:

<u>Addendum No.</u>	<u>Addendum Date</u>
N/A	N/A 
_____	_____
_____	_____
_____	_____

- B. Bidder has visited the Site, conducted a thorough, alert visual examination of the Site and adjacent areas, and become familiar with and satisfied itself as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
- C. Bidder is familiar with and has satisfied itself as to all Laws and Regulations that may affect cost, progress, and performance of the Work.
- D. Bidder has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or adjacent to the Site and all drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings, and (2) reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings.
- E. Bidder has considered the information known to Bidder itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents; and any Site-related reports and drawings identified in the Bidding Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder; and (3) Bidder’s safety precautions and programs.
- F. Bidder agrees, based on the information and observations referred to in the preceding paragraph, that no further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price bid and within the times required, and in accordance with the other terms and conditions of the Bidding Documents.
- G. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
- H. Bidder is aware of material procurement for this project. Owner has pre-purchased materials identified in Appendix A. Bidder will furnish all required and additional materials required for successful completion of the project that are not included with the Owner’s material procurement.

- I. **Bidder agrees to support manufacturer's warranties for all materials procured by the Owner and installed by the Bidder.**
- J. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and confirms that the written resolution thereof by Engineer is acceptable to Bidder.
- K. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance and furnishing of the Work.
- L. The submission of this Bid constitutes an incontrovertible representation by Bidder that Bidder has complied with every requirement of this Article, and that without exception the Bid and all prices in the Bid are premised upon performing and furnishing the Work required by the Bidding Documents.

ARTICLE 4 – BIDDER'S CERTIFICATION

4.1 Bidder certifies that:

- A. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation;
- B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
- C. Bidder has not solicited or induced any individual or entity to refrain from bidding; and
- D. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 4.01.D:
 - 1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process;
 - 2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Owner, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 - 3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish bid prices at artificial, non-competitive levels; and
 - 4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

ARTICLE 5 – BASIS OF BID

5.1 Bidder will complete the Work in accordance with the Contract Documents for the following price(s):

Item No.	Description	Estimated Quantity	Unit	Unit Price	Total Amount
1	Mobilization and Demobilization	1	LS	\$ 120,000.00	\$ 120,000.00
2	Temporary Traffic Control	1	LS	\$ 32,000.00	\$ 32,000.00
3	Temporary Erosion Control	1	LS	\$ 44,500.00	\$ 44,500.00
4	1-Inch Water Service Connection	12	EA	\$ 3,300.00	\$ 39,600.00
5	1.5-Inch Water Service Connection	20	EA	\$ 3,450.00	\$ 69,000.00
6	2-Inch Water Service Connection	4	EA	\$ 4,400.00	\$ 17,600.00
7	Relocate Existing Water Meter Assembly	14	EA	\$ 1,300.00	\$ 18,200.00
8	Traffic Rated Meter Assembly Lid (Contingent Bid Item)	12	EA	\$ 2,100.00	\$ 25,200.00
9	1-Inch Private Property Water Service	1,100	LF	\$ 110.00	\$ 121,000.00
10	1.5-Inch Private Property Water Service	520	LF	\$ 115.00	\$ 59,800.00
11	8-Inch Waterline Replacement	3,560	LF	\$ 212.00	\$ 754,720.00
12	6-Inch Gate Valve	11	EA	\$ 2,600.00	\$ 28,600.00
13	8-Inch Gate Valve	9	EA	\$ 2,950.00	\$ 26,550.00
14	Fire Hydrant Assembly	4	EA	\$ 7,000.00	\$ 28,000.00
15	Connection to Existing Water Main	9	EA	\$ 7,500.00	\$ 67,500.00
16	Connection to Existing Fire Hydrant Assembly	5	EA	\$ 6,000.00	\$ 30,000.00
17	Removal and Disposal of Abandoned Water Main (Contingent Bid Item)	100	LF	\$ 115.00	\$ 11,500.00
18	Pressure Reducing Assembly	1	EA	\$ 99,500.00	\$ 99,500.00
19	Asphalt Trench Patch (6" AC / 12" AB)	4,480	LF	\$ 100.00	\$ 448,000.00
20	Asphalt Trench Patch (3" AC / 6" AB)	645	LF	\$ 92.00	\$ 59,340.00
21	Micro-Surface	106,060	SF	\$0.85	\$ 90,151.00
22	Remove and Replace Concrete Flatwork (Contingent Bid Item)	160	SF	\$ 60.00	\$ 9,600.00
23	Remove and Replace Curb and Gutter (Contingent Bid Item)	150	LF	\$ 115.00	\$ 17,250.00
24	Non-Excavatable Rock Removal (Contingent Bid Item)	195	CY	\$ 495.00	\$ 96,525.00

TOTAL BASE BID (Items 1-24) PRICE - \$ 2,314,136.00

Two Million three hundred fourteen thousand one hundred thirty six dollars ^{00/100}
In Words Zero cents

Award of contract will be based on the Base Bid.

Bidder acknowledges that (1) each Bid Unit Price includes an amount considered by Bidder to be adequate to cover Contractor's overhead and profit for each separately identified item, and (2) estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all unit price Bid items will be based on actual quantities, determined as provided in the Contract Documents.

Unit Prices have been computed in accordance with Paragraph 13.03.B of the General Conditions.

The requirements of Nevada Revised Statutes (NRS) shall apply to this project. The BIDDER is responsible for compliance with all applicable statutes. These statutes include, but are not limited to:

- A. NRS 338.020: Hourly and daily rate of wages must not be less than prevailing wage in County.
- B. NRS 338.080: Exemptions
- C. NRS 338.141: Bids to include certain information concerning subcontractors; when bids deemed not responsive with respect to subcontractors; requirements for substitution of named subcontractors.
- D. NRS 338.147: Award of Contract to Contractor who submits best bid.

ARTICLE 6 – TIME OF COMPLETION

- 6.1 Bidder agrees that the Work will be substantially complete and will be completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.
- 6.2 Bidder accepts the provisions of the Agreement as to Liquidated Damages.

ARTICLE 7 – ATTACHMENT TO THIS BID

- 7.1 The following documents are submitted with and made a condition of this Bid:
 - A. Required Bid security in the form of a Bid Bond (EJCDC C-430);
 - B. 5% Subcontractors and Contractor Self-Performing List (Section 00440);
 - C. 1% Subcontractors and Contractor Self-Performing List (Section 00441) within the required time frame per NRS 338.141;
 - D. Required Bidder Qualifications Statement with supporting data (EJCDC C-450);
 - E. Evidence of authority to do business in Douglas County and the State of Nevada;
 - F. Evidence of qualifications for in-state bidder preference, if requesting consideration; and
 - G. Contractor's License No.: (may be combined with another attachment).

ARTICLE 8 – DEFINED TERMS

8.1 The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

ARTICLE 9 – BID SUBMITTAL

BIDDER: *[Indicate correct name of bidding entity]*

Farr Construction Corporation dba. Resource Development Company

By:

[Signature]

[Printed name] Jeff Farr- President

(If Bidder is a corporation, a limited liability company, a partnership, or a joint venture, attach evidence of authority to sign.)

Attest:

[Signature]

[Printed name] Kali Mashek



Title: Notary Public

Submittal Date: April 10, 2023

Address for giving notices:

1050 Linda Way

Sparks, Nevada 89431

Telephone Number: 775-356-8004

Fax Number: N/A

Contact Name and e-mail address: Jeff Farr, jfarr@resourcedevelopmentco.com:

Chris Erb, cerb@resourcedevelopmentco.com

Bidder's License
No.:

Nevada Contractor License #: 0075026

(where applicable)

BARBARA K. CEGAVSKE
Secretary of State

KIMBERLEY PERONDI
Deputy Secretary for
Commercial Recordings

STATE OF NEVADA



OFFICE OF THE
SECRETARY OF STATE

Commercial Recordings Division
202 N. Carson Street
Carson City, NV 89701
Telephone (775) 684-5708
Fax (775) 684-7138
North Las Vegas City Hall
2250 Las Vegas Blvd North, Suite 400
North Las Vegas, NV 89030
Telephone (702) 486-2880
Fax (702) 486-2888

Certified Copy

06/25/2021 14:26:56 PM

Work Order Number: W2021062501371 - 1418133
Reference Number: 20211562836
Through Date: 06/25/2021 14:26:56 PM
Corporate Name: FARR CONSTRUCTION CORPORATION

The undersigned filing officer hereby certifies that the attached copies are true and exact copies of all requested statements and related subsequent documentation filed with the Secretary of State's Office, Commercial Recordings Division listed on the attached report.

Document Number	Description	Number of Pages
00000334560-41	Articles of Incorporation - 08/04/2005	1



Certified By: Electronically Certified
Certificate Number: B202106281785238
You may verify this certificate
online at <http://www.nvsos.gov>

Respectfully,

Handwritten signature of Barbara K. Cegavske in cursive.

BARBARA K. CEGAVSKE
Nevada Secretary of State



DEAN HELLER
 Secretary of State
 206 North Carson Street
 Carson City, Nevada 89701-4299
 (775) 684 5708
 Website: secretaryofstate.biz

Articles of Incorporation
 (PURSUANT TO NRS 78)

Filed in the office of <i>Dean Heller</i> Dean Heller Secretary of State State of Nevada	Document Number 00000334560-41
	Filing Date and Time 08/04/2005 7:59 AM
	Entity Number E0538802005-4

Important: Read attached instructions before completing form.

ABOVE SPACE IS FOR OFFICE USE ONLY

1. Name of Corporation:	<u>Farr Construction Corporation</u>	
2. Resident Agent Name and Street Address: <small>(must be a Nevada address where process may be served)</small>	Name <u>Jeff Farr</u>	
	Street Address <u>3760 Boulder Ct.</u> <u>Reno</u> <u>NEVADA</u> <u>89507</u> City State Zip Code	
	Optional Mailing Address _____ City State Zip Code	
3. Shares: <small>(number of shares corporation authorized to issue)</small>	Number of shares with par value: <u>5,000,000</u> Par value: \$ <u>.001</u> Number of shares without par value: <u>0</u>	
4. Names & Addresses of Board of Directors/Trustees: <small>(attach additional page if there is more than 3 directors/trustees)</small>	1. Name <u>Jeff Farr</u>	
	Street Address <u>3760 Boulder Ct</u> <u>Reno</u> <u>NV</u> <u>89507</u> City State Zip Code	
	2. Name _____	
	Street Address _____ City State Zip Code	
	3. Name _____	
	Street Address _____ City State Zip Code	
	5. Purpose: <small>(optional-see instructions)</small>	The purpose of this Corporation shall be: <u>Conduct Legal Business</u>
	6. Names, Address and Signature of Incorporator: <small>(attach additional page if there is more than 1 incorporator)</small>	Name <u>Jeff Farr</u> Signature <u>[Signature]</u>
		Address <u>3760 Boulder Ct</u> <u>Reno</u> <u>NV</u> <u>89507</u> City State Zip Code
7. Certificate of Acceptance of Appointment of Resident Agent:	I hereby accept appointment as Resident Agent for the above named corporation. Authorized Signature of R.A. or On Behalf of R.A. Company <u>[Signature]</u> Date <u>04 Aug 2005</u>	

This form must be accompanied by appropriate fees. See attached fee schedule.

BID BOND

Any singular reference to Bidder, Surety, Owner or other party shall be considered plural where applicable.

BIDDER (Name and Address):

Farr Construction Corporation dba Resource Development Company
1050 Linda Way
Sparks, NV 89431

SURETY (Name, and Address of Principal Place of Business):

Old Republic Surety Company
445 South Moorland Road, Suite 200
Brookfield, WI 53005

OWNER (Name and Address):

Kingsbury General Improvement District
P.O. Box 2220
Stateline, NV 89449

BID

Bid Due Date: April 10, 2023

Description (Project Name— Include Location):

2023 Water and Tank Improvement Project - Rebid PWP # DO-2023-168 / Stateline, Nevada

BOND

Bond Number: 04052023

Date: April 5, 2023

Penal sum	*** Five Percent Of Total Amount Bid ***	\$ 5% Of Total Bid
	(Words)	(Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Bid Bond to be duly executed by an authorized officer, agent, or representative.

BIDDER Farr Construction Corporation dba Resource Development Company (Seal)

Bidder's Name and Corporate Seal

By:

Signature

Jeff Farr

Print Name

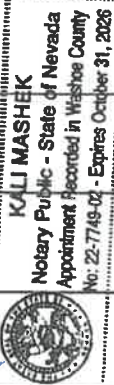
President

Title

Attest:

Signature

Kali Mashek
Title - Notary Public



SURETY

Old Republic Surety Company (Seal)

Surety's Name and Corporate Seal

By:

Robert W. Lagler

Signature (Attach Power of Attorney)

Robert W. Lagler (NV Lic#:10829)

Print Name

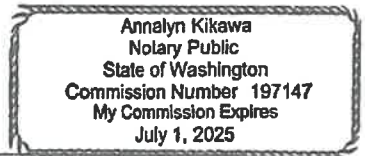
Attorney-In-Fact

Title

Attest:

Signature - Annalyn Kikawa

Title - Notary Public



Note: Addresses are to be used for giving any required notice.

Provide execution by any additional parties, such as joint venturers, if necessary.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder the penal sum set forth on the face of this Bond. Payment of the penal sum is the extent of Bidder's and Surety's liability. Recovery of such penal sum under the terms of this Bond shall be Owner's sole and exclusive remedy upon default of Bidder.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
 - 3.1 Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or
 - 3.2 All Bids are rejected by Owner, or
 - 3.3 Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default of Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from the Bid due date without Surety's written consent.
6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after the Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.



OLD REPUBLIC SURETY COMPANY

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That OLD REPUBLIC SURETY COMPANY, a Wisconsin stock insurance corporation, does make, constitute and appoint:

Robert W. Lagler of Vancouver, WA

its true and lawful Attorney(s)-in-Fact, with full power and authority for and on behalf of the company as surety, to execute and deliver and affix the seal of the company thereto (if a seal is required), bonds, undertakings, recognizances or other written obligations in the nature thereof, (other than bail bonds, bank depository bonds, mortgage deficiency bonds, mortgage guaranty bonds, guarantees of installment paper and note guaranty bonds, self-insurance workers compensation bonds guaranteeing payment of benefits, or black lung bonds), as follows:

ALL WRITTEN INSTRUMENTS

and to bind OLD REPUBLIC SURETY COMPANY thereby, and all of the acts of said Attorneys-in-Fact, pursuant to these presents, are ratified and confirmed. This appointment is made under and by authority of the board of directors at a special meeting held on February 18, 1982.

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following resolutions adopted by the board of directors of the OLD REPUBLIC SURETY COMPANY on February 18, 1982.

RESOLVED that, the president, any vice-president or assistant vice president, in conjunction with the secretary or any assistant secretary, may appoint attorneys-in-fact or agents with authority as defined or limited in the instrument evidencing the appointment in each case, for and on behalf of the company to execute and deliver and affix the seal of the company to bonds, undertakings, recognizances, and suretyship obligations of all kinds; and said officers may remove any such attorney-in-fact or agent and revoke any Power of Attorney previously granted to such person.

RESOLVED FURTHER, that any bond, undertaking, recognizance, or suretyship obligation shall be valid and binding upon the Company

- (i) when signed by the president, any vice president or assistant vice president, and attested and sealed (if a seal be required) by any secretary or assistant secretary; or
- (ii) when signed by the president, any vice president or assistant vice president, secretary or assistant secretary, and countersigned and sealed (if a seal be required) by a duly authorized attorney-in-fact or agent; or
- (iii) when duly executed and sealed (if a seal be required) by one or more attorneys-in-fact or agents pursuant to and within the limits of the authority evidenced by the Power of Attorney issued by the company to such person or persons.

RESOLVED FURTHER that the signature of any authorized officer and the seal of the company may be affixed by facsimile to any Power of Attorney or certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the company; and such signature and seal when so used shall have the same force and effect as though manually affixed.

IN WITNESS WHEREOF, OLD REPUBLIC SURETY COMPANY has caused these presents to be signed by its proper officer, and its corporate seal to be affixed this 16th day of September, 2022.

Karen J. Haffner
Assistant Secretary



OLD REPUBLIC SURETY COMPANY

Alan Pavlic
President

STATE OF WISCONSIN, COUNTY OF WAUKESHA - SS

On this 16th day of September, 2022, personally came before me, Alan Pavlic and Karen J Haffner, to me known to be the individuals and officers of the OLD REPUBLIC SURETY COMPANY who executed the above instrument, and they each acknowledged the execution of the same, and being by me duly sworn, did severally depose and say: that they are the said officers of the corporation aforesaid, and that the seal affixed to the above instrument is the seal of the corporation, and that said corporate seal and their signatures as such officers were duly affixed and subscribed to the said instrument by the authority of the board of directors of said corporation.



Kathryn R. Pearson
Notary Public

My Commission Expires: September 28, 2026

(Expiration of notary's commission does not invalidate this instrument)

CERTIFICATE

I, the undersigned, assistant secretary of the OLD REPUBLIC SURETY COMPANY, a Wisconsin corporation, CERTIFY that the foregoing and attached Power of Attorney remains in full force and has not been revoked; and furthermore, that the Resolutions of the board of directors set forth in the Power of Attorney, are now in force.



78 0101

Signed and sealed at the City of Brookfield, WI this 5th day of April, 2023.

Karen J. Haffner
Assistant Secretary

ORSC 22262 (3-06)

SECTION 00440

5% SUBCONTRACTORS AND CONTRACTOR SELF-PERFORMING LIST

Per NRS Chapter 338.141, each Bid submitted must include the name of the prime contractor and each first tier subcontractor who will provide labor or a portion of the work on the public work to the prime contractor for which the first tier subcontractor will be paid an amount exceeding five (5) percent of the prime contractor's total bid.

If a Bidder fails to provide a complete list, their Bid shall be deemed not responsive. Subcontractors must not be on a disqualified status with the State Public Works Board.

Complete the following table for the prime contractor and first tier subcontractors who will be employed and the segregation of the Work each will perform if the Contract is awarded to the party or parties listed herein.

First tier subcontractor is defined as a contractor who contracts directly with a prime contractor to provide labor, materials, or services for a construction project, as defined by NRS 338.141(8)(a).

Work to be Performed	Percentage of Total Contract	Subcontractor's Name, Address, and License Number
1. All of the work except what is listed below.	74%	<i>(Prime Contractor)</i> Farr Construction Corporation dba. Resource; Development Company; 1050 Linda Way Sparks, NV 89431; 0075026
2. AC Trenching, Patching, and Base	20%	<i>(Subcontractor)</i> Q&D 0008197A/B 1050 S. 21st St. Sparks, Nv 89431
3.		<i>(Subcontractor)</i>
4.		<i>(Subcontractor)</i>
5.		<i>(Subcontractor)</i>
6.		<i>(Subcontractor)</i>

NOTE: Additional numbered pages may be attached if needed.

SECTION 00441

1% SUBCONTRACTORS AND CONTRACTOR SELF-PERFORMING LIST

Per NRS Chapter 338.141, within 2 hours after the completion of the opening of the bids, the prime contractors who submitted the three lowest bids must submit a list containing:

- (1) The name of each first tier subcontractor who will provide labor or a portion of the work on the public work to the prime contractor for which the first tier subcontractor will be paid an amount **exceeding** \$250,000.

OR

- (2) If any one of the prime contractors who submitted one of the three lowest bids will employ a first tier subcontractor who will provide labor or a portion of the work on the public work to the prime contractor for which the first tier subcontractor will **not** be paid an amount exceeding \$250,000, the name of each first tier subcontractor who will provide labor or a portion of the work on the public work to the prime contractor for which the first tier subcontractor will be paid 1 percent of the prime contractor's total bid or \$50,000, whichever is greater.

If a Bidder fails to provide a complete list with all requested information provided, their Bid shall be deemed not responsive. Subcontractors must not be on a disqualified status with the State Public Works Board.

Complete the following table for the prime contractor and first tier subcontractors who will be employed and the segregation of the Work each will perform if the Contract is awarded to the party or parties listed herein.

First tier subcontractor is defined as a contractor who contracts directly with a prime contractor to provide labor, materials, or services for a construction project, as defined by NRS 338.141(8)(a).

Work to be Performed	Percentage of Total Contract	Subcontractor's Name, Address, and License Number
1. All of the work except what is listed below.	74%	<i>(Prime Contractor)</i> Farr Construction Corporation dba. Resource Development Company; 1050 Linda Way Sparks, NV 89431; 0075026
2. AC Trenching, Patching, and Base	20%	<i>(Subcontractor)</i> Q&D 0008197A/B 1050 S. 21st St. Sparks, Nv 89431
3. AC Micro-Surfacing	4%	<i>(Subcontractor)</i> Intermountain Slurry Seal #0023657 1120 Terminal Way Reno, Nv 89502
4. SWPPP/BMP's	2%	<i>(Subcontractor)</i> Environmental Protection Services #071500A P.O. Box 21025 Carson City, Nv 89721
5.		<i>(Subcontractor)</i>

NOTE: Additional numbered pages may be attached if needed.



Measure up...use licensed contractors.

(<http://www.nscb.nv.gov/>)

License Details

License Number:
0008197A

Current Date: 4/10/2023
1:01:25 PM
(mm/dd/yyyy)

**Business Primary
Name:**

Q & D

CONSTRUCTION LLC

License Unlimited

Monetary Limit:

DBA Name:

Mailing Address:

P O BOX 10865
RENO, NV 89510
(775) 786-2677

Physical Address:

1050 S 21ST STREET
SPARKS, NV 89431
(775)786-2677

Status:

Active

Status Date:

03/30/2021
(mm/dd/yyyy)

Origin Date:

04/13/1967
(mm/dd/yyyy)

Expiration Date:

04/30/2023
(mm/dd/yyyy)

Business Type:

Limited Liability
Company

Classification(s):

B General Building

Limitation:

Principal Name

Relation Description

DIANDA,
CHRISTOPHER
ANTHONY

Manager

**Qualified
Individual(s)**

Qualifier Type

SEMENKO, LANCE
KENNETH

CMS and Trade

DIANDA,
CHRISTOPHER
ANTHONY

CMS and Trade

FORGAYS, LAMONTE
MICHAEL

CMS and Trade

Bond

Bond Type:

Bond Not Required

Bond Amount:

Effective Date:

04/13/1969 (mm/dd/yyyy)

The information contained on these pages are provided as a courtesy and may not reflect recent changes or updates. Neither the completeness nor accuracy is guaranteed. The Nevada State Contractors Board shall have no liability or responsibility for loss and damages arising from the information provided or retrieved from these pages.

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[New Contractor License Search](#)

[New Contractor Listing Search](#)

[New Disciplinary Actions Search](#)



Measure up...use licensed contractors.

(<http://www.nscb.nv.gov/>)

License Details

License Number:
0008197B

Current Date: 4/10/2023
1:01:49 PM
(mm/dd/yyyy)

Business Primary Name:

Q & D

CONSTRUCTION LLC

License Unlimited

Monetary Limit:

DBA Name:

Mailing Address:

P O BOX 10865
RENO, NV 89510
(775) 786-2677

Physical Address:

1050 S 21ST STREET
SPARKS, NV 89431
(775)786-2677

Status:

Active

Status Date:

08/13/2021
(mm/dd/yyyy)

Origin Date:

08/26/1986
(mm/dd/yyyy)

Expiration Date:

08/31/2023
(mm/dd/yyyy)

Business Type:

Limited Liability
Company

Classification(s):

A General
Engineering

Limitation:

Principal Name

Relation Description

DIANDA,
CHRISTOPHER
ANTHONY

Manager

**Qualified
Individual(s)**

Qualifier Type

LINDERMAN, KEVIN
MARK

CMS and Trade

SEMENKO, LANCE
KENNETH

CMS and Trade

DIANDA,
CHRISTOPHER
ANTHONY

CMS and Trade

Bond

Bond Type:

Bond Not Required

Bond Amount:

Effective Date:

08/25/1991 (mm/dd/yyyy)

The information contained on these pages are provided as a courtesy and may not reflect recent changes or updates. Neither the completeness nor accuracy is guaranteed. The Nevada State Contractors Board shall have no liability or responsibility for loss and damages arising from the information provided or retrieved from these pages.

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[New Contractor License Search](#)

[New Contractor Listing Search](#)

[New Disciplinary Actions Search](#)



Measure up...use licensed contractors.

(<http://www.nscb.nv.gov/>)

License Details

License Number:
0023657

Current Date: 4/10/2023
1:05:26 PM
(mm/dd/yyyy)

Business Primary Name: INTERMOUNTAIN
SLURRY SEAL INC

License Monetary Limit: Unlimited

DBA Name:

Mailing Address: PO BOX 50085
Attn: Legal Dpt.
Watsonville, CA 95077-
5085
(831) 768-4086

Physical Address: 585 WEST BEACH ST
Attn: Legal Dpt.
WATSONVILLE, CA
95076
(831) 768-4086

Status: Active

Status Date: 02/14/2022
(mm/dd/yyyy)

Origin Date: 03/19/1986
(mm/dd/yyyy)

Expiration Date: 03/31/2024
(mm/dd/yyyy)

Business Type: Corporation

Classification(s): A General Engineering

License Number:
0023657

Current Date: 4/10/2023
1:05:26 PM
(mm/dd/yyyy)

Limitation:

Principal Name	Relation Description
PRICE, GARY RUSSELL	President
CHASE, ROBERT KENNETH	Treasurer
BOWEN, JOSHUA R	Vice President; Secretary Assistant

Qualified Individual(s)	Qualifier Type
PRICE, GARY RUSSELL	CMS and Trade

Bond

Bond Type:	Surety
Bond Number:	81450609
Bond Agent:	KAREN C CORBIN
Surety Company:	FEDERAL INSURANCE COMPANY
Bond Amount:	\$20,000.00
Effective Date:	12/18/1995 (mm/dd/yyyy)

The information contained on these pages are provided as a courtesy and may not reflect recent changes or updates. Neither the completeness nor accuracy is guaranteed. The Nevada State Contractors Board shall have no liability or responsibility for loss and damages arising from the information provided or retrieved from these pages.

[Return to Search Results](#) [Disciplinary Action Older Than 5 Years](#)

[New Contractor License Search](#) [New Contractor Listing Search](#)

[New Disciplinary Actions Search](#)



Measure up...use licensed contractors.

(<http://www.nscb.nv.gov/>)

License Details

License Number:
0071500A

Current Date: 4/10/2023
1:06:59 PM
(mm/dd/yyyy)

Business Primary Name: ENVIRONMENTAL PROTECTION SERVICES LLC

License Monetary Limit: \$2,000,000.00

DBA Name:

Mailing Address: P O BOX 21025
CARSON CITY, NV 89721
(775) 220-6687

Physical Address: 1601 FAIRVIEW DR OFFICE #B
CARSON CITY, NV 89701
(775) 220-6687

Status: Active
Status Date: 01/12/2023 (mm/dd/yyyy)
Origin Date: 02/23/2021 (mm/dd/yyyy)
Expiration Date: 02/28/2025 (mm/dd/yyyy)

Business Type: Limited Liability Company
Classification(s): A-12 Excavating, Grading, Trenching and Surfacing, A-13 Wrecking Buildings, A-15 Sewers, Drains and Pipes, A-19A Water

Limitation:

Principal Name

Relation Description

BREITER, BRIAN
MICHAEL
BREITER, SARA J

Manager

Manager

**Qualified
Individual(s)**

BREITER, BRIAN
MICHAEL

Qualifier Type

CMS and Trade

Bond

Bond Type: Surety
Bond Number: A270067224
Bond Agent:
Surety Company: PLATTE RIVER INSURANCE
COMPANY
Bond Amount: \$30,000.00
Effective Date: 02/10/2021 (mm/dd/yyyy)

The information contained on these pages are provided as a courtesy and may not reflect recent changes or updates. Neither the completeness nor accuracy is guaranteed. The Nevada State Contractors Board shall have no liability or responsibility for loss and damages arising from the information provided or retrieved from these pages.

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[New Contractor License Search](#)

[New Contractor Listing Search](#)

[New Disciplinary Actions Search](#)



Measure up...use licensed contractors.

(<http://www.nscb.nv.gov/>)

License Details

License Number:
0075026

Current Date: 4/10/2023
1:09:21 PM
(mm/dd/yyyy)

**Business Primary
Name:**

FARR CONSTRUCTION
CORPORATION

**License
Monetary
Limit:** Unlimited

DBA Name:

RESOURCE
DEVELOPMENT
COMPANY

Mailing Address:

1050 LINDA WAY
SPARKS, NV 89431
(775) 356-8004

Physical Address:

3570 BARRON WAY,
SUITE D
RENO, NV 89511
(775) 842-9174

Status:

Active

Status Date:

05/09/2022
(mm/dd/yyyy)

Origin Date:

06/28/2010
(mm/dd/yyyy)

Expiration Date:

06/30/2024
(mm/dd/yyyy)

Business Type:

Corporation

Classification(s):

A General Engineering

Limitation:

Principal Name
FARR, JEFFREY
MICHAEL
ERB, CHRISTOPHER
JED

Relation Description
President
Vice President

Qualified Individual(s)
FARR, JEFFREY
MICHAEL

Qualifier Type
CMS and Trade

Bond

Bond Type: Surety
Bond Number: 2107340
Bond Agent: ROBERT W LAGLER
SWISS RE CORPORATE
Surety Company: SOLUTIONS AMERICA
INSURANCE CORPORATION
Bond Amount: \$50,000.00
Effective Date: 06/21/2010 (mm/dd/yyyy)

The information contained on these pages are provided as a courtesy and may not reflect recent changes or updates. Neither the completeness nor accuracy is guaranteed. The Nevada State Contractors Board shall have no liability or responsibility for loss and damages arising from the information provided or retrieved from these pages.

[Return to Search Results](#) [Disciplinary Action Older Than 5 Years](#)

[New Contractor License Search](#) [New Contractor Listing Search](#)

[New Disciplinary Actions Search](#)

SECTION 00445

PUBLIC WORKS BIDDER'S PREFERENCE AFFIDAVIT

Farr Construction Corporation dba. Resource

I, Jeff Farr, on behalf of Development Company ("Contractor"), hereby certify and affirm under penalty of perjury, for purposes of qualifying for a preference in bidding under Nevada Revised Statutes Chapter 338 on Project No. PWP-# DO-2023-168, Project Name 2023 Water and Road Improvement Project Re-Bid ("Project"), that the following requirements will be adhered to, documented and attained for the duration of the Project:

- 1. At least fifty percent (50%) of workers employed on the Project (including Subcontractors) hold a valid driver's license or identification card issued by the Nevada Department of Motor Vehicles;
- 2. All vehicles used primarily for the Project will be (a) registered and (where applicable) partially apportioned to Nevada; or (b) registered in Nevada;
- 3. At least fifty percent (50%) of the design professionals who work on the Project (including subcontractors) hold a valid driver's license or identification card issued by the Nevada Department of Motor Vehicles;
- 4. The Contractor shall maintain and make available for inspection within Nevada all payroll records related to this Project.

Contractor recognizes and accepts that failure to comply with the requirements herein shall be a material breach of the contract and entitle the Kingsbury General Improvement District ("Owner") to liquidated damages in the amount set by statute. In addition, the Contractor recognizes and accepts that failure to comply with any requirements herein may lose its certification for preference in bidding for five (5) years and/or the ability to bid on any contracts for public works for one (1) year pursuant to NRS Chapter 338.

Signature: _____

By: Jeff Farr

Title: President Date: April 10, 2023

State of NEVADA)

)ss.

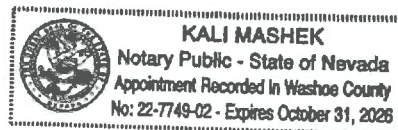
County of WASHOE)

Signed and sworn to (or affirmed) before me on this 10th day of April, 20 23,

by Jeff Farr (name of person making statement).

Kali Mashek
Notary Signature

STAMP AND SEAL



BIDDER QUALIFICATIONS STATEMENT

THE INFORMATION SUPPLIED IN THIS DOCUMENT IS CONFIDENTIAL
TO THE EXTENT PERMITTED BY LAWS AND REGULATIONS

1. SUBMITTED BY:

Official Name of Firm: Farr Construction Corporation dba, Resource Development Company

Address: 1050 Linda Way
Sparks, Nevada 89431

2. SUBMITTED TO:

DOWL/ Farr West Engineering

3. SUBMITTED FOR:

KINGSBURY GENERAL IMPROVEMENT DISTRICT/ DOWL/Farr West Engineering

Owner: KINGSBURY GENERAL IMPROVEMENT DISTRICT

Project Name: 2023 WATER AND ROAD IMPROVEMENT PROJECT RE-BID

TYPE OF WORK: General Contractor- installation of water main, services, hydrants, paving, and resurfacing roadway.

4. CONTRACTOR'S CONTACT INFORMATION

Contact Person: Jeff Farr

Title: President

Phone: 775-356-8004

Email: jfarr@resourcedevelopmentco.com; cerb@resourcedevelopmentco.com

5. AFFILIATED COMPANIES:

Name: NV Concrete and Construction Inc.

Address: 3570 Barron Way, Suite D

Reno, NV 89511

6. TYPE OF ORGANIZATION:

SOLE PROPRIETORSHIP

Name of Owner: _____

Doing Business As: _____

Date of Organization: _____

PARTNERSHIP

Date of Organization: _____

Type of Partnership: _____

Name of General Partner(s): _____

CORPORATION

State of Organization: Nevada

Date of Organization: August 4, 2005

Executive Officers:

- President: Jeff Farr

- Vice President(s): Christopher Erb

- Treasurer: Jeff Farr

- Secretary: Jeff Farr

LIMITED LIABILITY COMPANY

State of Organization: _____

Date of Organization: _____

Members: _____

EJCDC® C-450, Qualifications Statement.

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and American Society of Civil Engineers. All rights reserved.

JOINT VENTURE

Sate of Organization:

Date of Organization:

Form of Organization:

Joint Venture Managing Partner

- Name:

- Address:

Joint Venture Managing Partner

- Name:

- Address:

Joint Venture Managing Partner

- Name:

- Address:

7. LICENSING

Jurisdiction:

Nevada

Type of License:

State of Nevada Business License

License Number:

NV20051549969

Jurisdiction:

Nevada

Type of License:

Nevada Contractors License

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE FARR CONSTRUCTION CORPORATION

Nevada Business Identification # NV20051549969
Expiration Date: 08/31/2022

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which, by law, cannot be waived.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 06/23/2021.

Barbara K. Cegavske

Certificate Number: B202106231777176
You may verify this certificate
online at <http://www.nvsos.gov>

BARBARA K. CEGAVSKE
Secretary of State

STATE CONTRACTORS BOARD

The Nevada State Contractors Board certifies that

FARR CONSTRUCTION CORPORATION dba RESOURCE DEVELOPMENT COMPANY

Licensed since June 28, 2010

License No. **0075026**

Is duly licensed as a contractor in the following classification(s):

PRINCIPALS:

JEFFREY FARR, President, QI
CHRISTOPHER ERB, Vice President

A General Engineering

LIMIT: Unlimited
EXPIRES: 06/30/2024


Chair, Nevada State Contractors Board



License Number: 0075026

8. CERTIFICATIONS

CERTIFIED BY:

Disadvantage Business Enterprise: N/A

Minority Business Enterprise: N/A

Woman Owned Enterprise: N/A

Small Business Enterprise: N/A

Other (Certificate of Eligibility - Bidding Preference): Nevada State Contractors Board

9. BONDING INFORMATION

Bonding Company: Phoenix Surety & Insurance Agency, Inc.

Address: 1499 SE Tech Center Place Suite 280
Vancouver, WA 98983

Bonding Agent: Robert Lagler

Address: 1499 SE Tech Center Place Suite 280
Vancouver, WA 98983

Contact Name: Anna Kikawa

Phone: 360-892-5840

Aggregate Bonding Capacity: \$50,000,000.00

Available Bonding Capacity as of date of this submittal: \$25,000,000.00

10. FINANCIAL INFORMATION

Financial Institution: Bank of the West

Address: 4950 Kietzke Lane
Reno, Nevada 89509

Account Manager: Grant Wigmore

Phone: 775-250-3090

11. CONSTRUCTION EXPERIENCE:



NEVADA STATE CONTRACTORS BOARD

5390 KRETZKE LANE, SUITE 102, RENO, NEVADA, 89511 (775) 688-1141 FAX (775) 688-1271, INVESTIGATIONS (775) 688-1150
8400 WEST SUNSET COURT, SUITE 150, LAS VEGAS, NEVADA, 89113, (702) 486-1100 FAX (702) 486-1190, INVESTIGATIONS (702) 486-1110

CERTIFICATE OF ELIGIBILITY PER NRS 338.147 and NRS 338.1389

CERTIFICATE NUMBER: BPC-11-02-16-0450

FARR CONSTRUCTION CORPORATION DBA RESOURCE DEVELOPMENT COMPANY (HEREIN THE "GENERAL CONTRACTOR") NEVADA STATE CONTRACTORS' LICENSE NUMBER: 0075026 ORIGINAL ISSUE DATE: 06/28/2010 BUSINESS TYPE: **CORPORATION** CLASSIFICATION: **A-GENERAL ENGINEERING** MONETARY LICENSE LIMIT: **UNLIMITED** STATUS: **ACTIVE** IS HEREBY ISSUED THIS CERTIFICATE BY THE NEVADA STATE CONTRACTORS' BOARD, BASED UPON THE INFORMATION CONTAINED IN THE STATEMENT OF COMPLIANCE WITH NEVADA REVISED STATUTES (NRS) 338.147 AND NRS 338.1389 AND THE AFFIDAVIT OF CERTIFIED PUBLIC ACCOUNTANT SUBMITTED TO THE NEVADA STATE CONTRACTORS BOARD AS PROOF OF CONTRACTOR'S COMPLIANCE WITH THE PROVISIONS OF NRS 338.147 AND NRS 338.1389. IN ACCORDANCE WITH THE PROVISIONS OF NRS 338.147(3), THE ABOVE-NAMED GENERAL CONTRACTOR AND A CERTIFIED PUBLIC ACCOUNTANT HAVE SUBMITTED FULLY EXECUTED AND NOTARIZED SWORN AFFIDAVITS AS PROOF OF PREFERENTIAL BIDDER STATUS, UNDER PENALTY OF PERJURY, CERTIFYING THAT THE GENERAL CONTRACTOR IS QUALIFIED TO RECEIVE A PREFERENCE IN BIDDING AS SET FORTH IN NRS 338.147 AND NRS 338.1389 AND OTHER MATTERS RELATING THERETO.

THIS CERTIFICATE OF ELIGIBILITY IS ISSUED ON JULY 1, 2022 AND EXPIRES ON JUNE 30, 2023, UNLESS SOONER REVOKED OR SUSPENDED BY THE NEVADA STATE CONTRACTORS BOARD.



Nancy Mathias
NANCY MATHIAS, LICENSING ADMINISTRATOR
FOR MARGI A. GREIN, EXECUTIVE OFFICER
DATE 6/20/2022

The Nevada State Contractors Board assumes no liability or responsibility for the accuracy or validity of the information contained in the Contractors Statement of Compliance or the Affidavit of Certified Public Accountant as Proof of Contractors Compliance with the Provisions of NRS 338.147 and NRS 338.1389. The above-named General Contractor shall bear the responsibility to ascertain the accuracy and validity of the affidavits provided to support the issuance of this certificate.

Current Experience:

List on **Schedule A** all uncompleted projects currently under contract (If Joint Venture list each participant's projects separately).

Previous Experience:

List on **Schedule B** all projects completed within the last 5 Years (If Joint Venture list each participant's projects separately).

Has firm listed in Section I ever failed to complete a construction contract awarded to it?

YES NO

If YES, attach as an Attachment details including Project Owner's contact information.

Has any Corporate Officer, Partner, Joint Venture participant or Proprietor ever failed to complete a construction contract awarded to them in their name or when acting as a principal of another entity?

YES NO

If YES, attach as an Attachment details including Project Owner's contact information.

Are there any judgments, claims, disputes or litigation pending or outstanding involving the firm listed in Section I or any of its officers (or any of its partners if a partnership or any of the individual entities if a joint venture)?

YES NO

If YES, attach as an Attachment details including Project Owner's contact information.

12. SAFETY PROGRAM:

Name of Contractor's Safety Officer: Russell Rocha

Include the following as attachments:

Provide as an Attachment Contractor's (~~and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid~~) OSHA No. 300- Log & Summary of Occupational Injuries & Illnesses for the past 5 years.

Provide as an Attachment Contractor's (~~and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid~~) list of all OSHA Citations & Notifications of Penalty (monetary or other) received within the last 5 years (indicate disposition as applicable) - IF NONE SO STATE.

Provide as an Attachment Contractor's (~~and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid~~) list of all safety citations or violations under any state received within the last 5 years (indicate disposition as applicable) - IF NONE SO STATE.

Provide the following for the firm listed in Section V (~~and for each proposed Subcontractor furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid~~) the following (attach additional sheets as necessary):

OSHA's Form 300A (Rev. 04/2004)

Summary of Work-Related Injuries and Illnesses

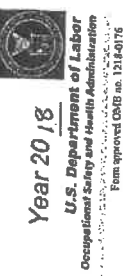
All establishments covered by Part 1904 must complete this Summary page, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before compiling this summary. Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0". Employees, former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR Part 1904.35, in OSHA's recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases			
Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
(G) 0	(H) 1	(I) 0	(J) 0

Number of Days	
Total number of days away from work	Total number of days of job transfer or restriction
(K) 7	(L) 0

Injury and Illness Types						
Total number of . . .	(1) Injuries	(2) Skin disorders	(3) Respiratory conditions	(4) Poisonings	(5) Hearing loss	(6) All other illnesses
(M)	1	0	0	0	0	0

Post this Summary page from February 1 to April 30 of the year following the year covered by the form. Public reporting burden for this collection of information is estimated to average 26 minutes per response, including time to review the instruction, search and gather the data needed, and complete and review the collection of information. Persons and organizations that are not required to provide information should not burden their reporting burden. Send comments about this estimate or any other aspect of this data collection, including suggestions for reducing the burden, to Washington, DC 20503. Do not send the completed forms to this office.



Year 20 18

U.S. Department of Labor
Occupational Safety and Health Administration
From approved OSHA no. 12164116

Note: You can type input into this form and save it. Because the forms in this reconkeying package are "fillable/vitable" PDF documents, you can type into the form for the fields and then save your inputs using the free Adobe PDF Reader.

Establishment information
Your establishment name: Fair Construction Corp. dba Resource Development

Street: 1050 Linda Way
City: Sparks State: NV Zip: 89431

Industry description (e.g., Manufacturer of motor truck trailers): General Construction
North American Industrial Classification (NAICS), if known (e.g., 336212): 236210

Employment information (If you don't have these figures, see the Worksheet on the next page to estimate.)
Annual average number of employees: 55
Total hours worked by all employees last year: 111448

Sign here
I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.
Company representative: Jeff Felt
Title: _____ Date: 1/9/19
Phone: 775-336-5004

Save Input



2019 Year

Department of Industrial Relations
Division of Occupational Safety & Health

Cal/OSHA Form 300A (Rev. 7/2007) Appendix B Annual Summary of Work-Related Injuries and Illnesses

All establishments covered by CCR Title 8, Section 14300 must complete this Annual Summary, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before completing this summary. Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0."
Employers, former employees, and their representatives have the right to review the Cal/OSHA Form 300 in its entirety. They also have limited access to the Cal/OSHA Form 301 or its equivalent. See CCR Title 8, Section 14300.35, in Cal/OSHA's recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
0 (H)	2 (I)	0 (J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
0 (K)	24 (L)

Injury and Illness Types

Total number of . . .	(M)	(N)	(O)	(P)
1) Injuries	3			
2) Skin disorders				
3) Respiratory conditions				
		(4) Poisonings		
		(5) Hearing loss		
		(6) All other illnesses		

Post this Annual Summary from February 1 to April 30 of the year following the year covered by the form.

Establishment information
 Your establishment name Peak Construction Corp. dba
Resource Development Co.
 Street 1850 Linda Way State UV ZIP 89431
 City Sparks
 Industry description (e.g., Manufacturer of motor truck trailers) General Construction
 Standard Industrial Classification (SIC), if known (e.g., SIC 3719) 1-6-2-9

Employment information (If you don't have these figures, use the optional Worksheet to estimate.)
 Annual average number of employees 59
 Total hours worked by all employees last year 115,843

Sign here
 Knowingly falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

Company executive [Signature] Title CEO
 Phone 775-356-8104 Date 11/1/2010

OSHA's Form 300A (Rev. 04/2004)

Summary of Work-Related Injuries and Illnesses

All establishments covered by Part 1904 must complete this Summary page, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before completing this summary.

Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0."

Employees, former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR Part 1904.35, in OSHA's recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of cases other recordable cases
0	0	0	1
(G)	(H)	(I)	(J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
0	0
(K)	(L)

Injury and Illness Types

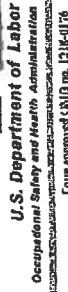
Total number of...	(4) Poisonings	(5) Tearing loss	(6) All other illnesses
(1) Injuries	0	0	0
(2) Skin disorders	0	0	0
(3) Respiratory conditions	0	0	0

Post this Summary page from February 1 to April 30 of the year following the year covered by the form.

Public reporting burden for this collection of information is estimated to average 58 minutes per response, including time to review the instructions, search and gather the data needed, and to review the collection of information. Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. If you have any comments about this estimate, including suggestions for reducing the burden, write to Washington, DC 20503. Do not send the completed forms to this office.

Note: You can type input into this form and save it. Because the forms in this recordkeeping package are "fillable/writable" PDF documents, you can type into the input form fields and then save your inputs using the free Adobe PDF Reader.

Year 20 20



Form approved OMB no. 1218-0116

Establishment Information

Your establishment name Fair Compression Corporation/Dea Resource Development Co

Street 1050 Linda Way

City Sparks State NV Zip 89431

Industry description (e.g., Manufacturing of motor truck trailers)

General Construction

North American Industrial Classification (NAICS), if known (e.g., 336312)

1629

Employment information (If you don't have these figures, see the Worksheet on the next page to estimate.)

Annual average number of employees 70

Total hours worked by all employees last year 122,169.00

Sign here

Knowing falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

Company executive Title President

Phone 55-356-8004 Date 1/25/2021



Summary of Work-Related Injuries and Illnesses

All establishments covered by Part 1904 must complete this Summary page, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before completing this summary.

Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0".

Employees, former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR Part 1904.35, in OSHA's recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
0	1	0	0
(g)	(h)	(i)	(j)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
1	0
(k)	(l)

Injury and Illness Types

Total number of . . .	(1) Injuries	(2) Skin disorders	(3) Respiratory conditions	(4) Poisonings	(5) Hearing loss	(6) All other illnesses
(m)	1	0	0	0	0	0

Post this Summary page from February 1 to April 30 of the year following the year covered by the form.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time to review the instructions, search and gather the data needed, and complete and review the collection of information. Persons are not required to respond to this collection of information if it does not display a currently valid OMB control number. If you have any comments about these estimates or any other aspect of this data collection, contact US Department of Labor, OSHA Office of Statistical Analysis, Room N-3164, 200 Constitution Avenue, N.W., Washington, DC 20210. Do not send the completed forms to this office.

Establishment Information

Your establishment name Ferry Construction Corp dba RBC
 Street 1050 Linda Way
 City 84431 State NV ZIP 89431

Industry description (e.g., *Manufacture of metal truck trailers*) _____
 Standard Industrial Classification (SIC), if known (e.g., 3715) 1629
 OR
 North American Industrial Classification (NAICS), if known (e.g., 356212) _____

Employment Information (If you don't have these figures, see the Worksheet on the back of this page to estimate.)
 Annual average number of employees 70
 Total hours worked by all employees last year 125,103.50

Sign here
 Knowingly falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

 Title President
 Date 2/1/2022

OSHA's Form 300A (Rev. 04/2004)

Summary of Work-Related Injuries and Illnesses

All establishments covered by Part 1904 must complete this Summary page, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before completing this summary. Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0". Employees, former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR Part 1904.35, in OSHA's recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
0	1	0	0
(G)	(H)	(I)	(J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
9	12
(K)	(L)

Injury and Illness Types

Total number of (M)	(4) Poisonings	0
(1) Injuries	(5) Hearing loss	0
(2) Skin disorders	(6) All other illnesses	0
(3) Respiratory conditions		

Post this Summary page from February 1 to April 30 of the year following the year covered by the form.

Public reporting burden for this collection of information is estimated to average 38 minutes per response, including time to review the instructions, search and gather the data needed, and complete and review the collection of information. Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. If you have any comments about these estimates or any other aspect of this data collection, contact: US Department of Labor, OSHA Office of Statistical Analysis, Room N-5104, 200 Constitution Avenue, NW, Washington, DC 20210. Do not send the completed forms to this office.

Note: You can type input into this form and save it. Because the forms in this recordkeeping package are "fillable/writable" PDF documents, you can type into the input form fields and then save your inputs using the free Adobe PDF Reader.

Year 20 22

U.S. Department of Labor
Occupational Safety and Health Administration

Form approved OMB no. 1218-0176

Establishment information

Your establishment name Per Constitution Corporation dba Resource Development Company

Street 1050 Linda Way

City Sparks State NV Zip 89431

Industry description (e.g., Manufacturing of motor truck trailers)

General Construction

North American Industrial Classification (NAICS), if known (e.g., 336212)

1 6 2 9

Employment information (If you don't have these figures, see the instructions on the next page to estimate.)

Annual average number of employees 82

Total hours worked by all employees last year 176,800.00

Sign here

Knowingly falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

Company executive President Title

Phone 775-356-8004 Date 2/1/23

Reset

BIDDER QUALIFICATION STATEMENT

SECTION 12. SAFETY PROGRAM

Include the following as attachments:

Provide as an Attachment Contractor's ~~(and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid)~~ list of all **OSHA Citations & Notifications of Penalty** (monetary or other) received within the last 5 years (indicate disposition as applicable) - IF NONE SO STATE.

NONE, NOT APPLICABLE

BIDDER QUALIFICATION STATEMENT

SECTION 12. SAFETY PROGRAM

Include the following as attachments:

Provide as an Attachment ~~Contractor's (and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid)~~ list of all **safety citations or violations** under any state received within the last 5 years (indicate disposition as applicable)

NONE, NOT APPLICABLE

Workers' compensation Experience Modification Rate (EMR) for the last 5 years:

YEAR	<u>2018</u>	EMR	<u>1.01</u>
YEAR	<u>2019</u>	EMR	<u>1.01</u>
YEAR	<u>2020</u>	EMR	<u>0.91</u>
YEAR	<u>2021</u>	EMR	<u>0.69</u>
YEAR	<u>2022</u>	EMR	<u>0.69</u>

Total Recordable Frequency Rate (TRFR) for the last 5 years:

YEAR	<u>2018</u>	TRFR	<u>0.00</u>
YEAR	<u>2019</u>	TRFR	<u>0.00</u>
YEAR	<u>2020</u>	TRFR	<u>1.63</u>
YEAR	<u>2021</u>	TRFR	<u>0.00</u>
YEAR	<u>2022</u>	TRFR	<u>1.13</u>

Total number of man-hours worked for the last 5 Years:

YEAR	<u>2018</u>	TOTAL NUMBER OF MAN-HOURS	<u>111,448</u>
YEAR	<u>2019</u>	TOTAL NUMBER OF MAN-HOURS	<u>115,843</u>
YEAR	<u>2020</u>	TOTAL NUMBER OF MAN-HOURS	<u>122,159</u>
YEAR	<u>2021</u>	TOTAL NUMBER OF MAN-HOURS	<u>125,103.50</u>
YEAR	<u>2022</u>	TOTAL NUMBER OF MAN-HOURS	<u>176,800</u>

Provide Contractor's (and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid) Days Away From Work, Days of Restricted Work Activity or Job Transfer (DART) incidence rate for the particular industry or type of Work to be performed by Contractor and each of Contractor's proposed Subcontractors and Suppliers) for the last 5 years:

YEAR	<u>2018</u>	DART	<u>14.4</u>
YEAR	<u>2019</u>	DART	<u>41.4</u>
YEAR	<u>2020</u>	DART	<u>0.00</u>
YEAR	<u>2021</u>	DART	<u>1.59</u>
YEAR	<u>2022</u>	DART	<u>1.13</u>

13. EQUIPMENT:

MAJOR EQUIPMENT:

List on **Schedule C** all pieces of major equipment available for use on Owner's Project.

I HEREBY CERTIFY THAT THE INFORMATION SUBMITTED HERewith, INCLUDING ANY ATTACHMENTS, IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

NAME OF ORGANIZATION: Farr Construction Corporation dba. Resource Development Company
BY: [Signature]
TITLE: Jeff Farr, President
DATED: 04/10/2023

NOTARY ATTEST:

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 10 DAY OF April, 2023

NOTARY PUBLIC - STATE OF Nevada

MY COMMISSION EXPIRES: October 31, 2026

NOTARY SIGNATURE: [Signature]



REQUIRED ATTACHMENTS

1. Schedule A (Current Experience).
2. Schedule B (Previous Experience).
3. Schedule C (Major Equipment).
4. ~~Audited balance sheet for each of the last 3 years for firm named in Section 1.~~
5. Evidence of authority for individuals listed in Section 7 to bind organization to an agreement.
6. Resumes of officers and key individuals (including Safety Officer) of firm named in Section 1.
7. Required safety program submittals listed in Section 12.
8. Additional items as pertinent.

SCHEDULE A

CURRENT EXPERIENCE

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
Lone Pine Booster Station & Water Storage Project	Name: Janet Hansen 975 Teya Rd Lone Pine, CA 93545 Address: P.O. Box 747 Lone Pine CA 93545 Telephone: 760-876-1034	Name: Maggie E. Ziols Company: Indian Health Services Office of Environmental Health & Engineering Telephone: 775-784-5327	07/25/2022	Installation of lift station, force main underground utilities, paving, and manholes.	Active	\$1,439,050
CMAR Gardenerville Well 10	Name: Mark Lovelady 1405 Interest Ln. Gardenerville Address: NV, 89410 Telephone: 775-782-2339	Name: Keith Shaffer Company: RCI Telephone: 775-883-1600	05/24/22	Underground utility piping, conduit, construction of well house and process piping.	Active	\$1,744,833
Battle Mtn Well 6 Arsenic Removal WTP	Name: Lander County Public Works Address: 550 W 2nd St, Battle Mountain, NV 89820 Telephone: 775-635-2728	Name: Marty Ugalde Company: Day Engineering Telephone: 775-423-9090	08/31/2022	Underground utility piping, conduit, construction of water treatment plant and process piping.	Active	\$2,887,020
Truckee Meadows Water Authority- 22-23 Tank Improvements Project	Name: Ben Jesch 1355 Capital Blvd. Reno, Address: NV 89502 Telephone: 775-834-8047	Name: Joel Bellin Company: HDR Engineering, Inc Telephone: 775-337-4700	10/13/2022	Underground utility piping, vault installation, drainage, and tank restoration.	Active	\$3,683,255
City of Reno Edison & University Lift Station	Name: Erick Miller 1 E. First St Address: P.O. Box 1900 Reno, NV 89505 Telephone: 775-433-3431	Name: Company: Shaw Engineering Telephone:	07/27/2022	Reconstruction of lift station bypass pumping, electrical, piping, meters, force main, manholes, and paving.	Active	\$3,912,546
Fernley Truckee Canal Diversion and Conveyance	Name: Derek W. Starkey Address: 595 Silver Lace Blvd Fernley, NV 89408 Telephone: 775-784-991	Name: Thomas Guinn Company: AECOM Technical Services Inc Telephone: 775-870-4923	07/16/2021	Construction of canal water pipelines, pump station with metering, electrical and instrumentation.	Active	\$4,835,798
Amador County Pioneer Water Phase 3	Name: Brandt Cook 12800 Ridge Rd. Address: Sutter Creek, CA 95685 Telephone: 209-257-5206	Name: Timothy L. Williams Company: Kennedy Jenks Telephone: 916- 858-2700	10/29/2020	Replace 2 water tanks and construction of water transmission main.	Active	\$5,388,430

SCHEDULE B

PREVIOUS EXPERIENCE (Include ALL Projects Completed within last 5 years)

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
Douglas County- North County Lift Station	Name: Rick Robillard 1120 Airport Rd. #F-2 PO Box 216 Minden, NV 89423 Telephone: 775-782-6274	Name: Nicholas Charles Company: Lumos & Associates Telephone: 775 - 883-7077	11/18/2021	Lift Station Process pipe grading concrete	Complete	\$553,040
National Sewer Pump Station- North Tahoe PUD	Name: Steve Twomcy 875 National Ave Address: Tahoe Vista CA, 96148 Telephone: 530-546-4212	Name: Andrew MacDonald Company: Harris & Associates Telephone: 866-356-0998	02/09/2021	Process piping valve install Building Rehab	Complete	\$3,074,415
TMWA- Kinglet Booster Pump Station	Name: Ryan Dixon Address: 1355 Capital Blvd, Reno NV 89502 Telephone: 775-834-8080	Name: Scott Benedict Company: Scott Benedict Civil Engineering Telephone: 775-834-8080	01/26/2021	Pump Station Process piping Utilities, dirt work.	Complete	\$1,173,900
TMWA Chalk Bluff WTP Filter 11 & 12 Underdrains	Name: Juan Esparza Address: 1355 Capital Blvd, Reno, NV 89502 Telephone: 775-834-8080	Name: Juan Esparza Company: Truckee Meadows Water Authority Telephone: 775-834-8080	09/20/2021	Filter rehab, pipe, Dirt work	Complete	\$874,240
National Sewer Pump Station Rehab- North Tahoe PUD	Name: Suzi Gibbons 875 National Ave Address: Tahoe Vista CA, 96148 Telephone: 530-553-5433	Name: Andrew MacDonald Company: Harris & Associates Telephone: 866-834-0998	12/1/2021	Rehabilitation of pump station	Complete	\$2,739,400
Washoe County South Meadows PRV Replacements	Name: Juan Esparza Address: 1355 Capital Blvd, Reno, NV 89502 Telephone: 775-834-8080	Name: Scott Benedict Company: SB Engineering Telephone: 775-223-0922	3/1/2021	PRV replacement Process piping	Complete	\$418,800
CTMWA- hark Bluff Water Treatment Plant	Name: Shelley Huxthold Address: 1355 Capital Blvd, Reno, NV 89502 Telephone: 775-834-8056	Name: Juan Esparza Company: Truckee Meadows Water Authority Telephone: 775-834-8080	09/1/2020	Process piping Utilities dirt work	Complete	\$905,500

SCHEDULE B

PREVIOUS EXPERIENCE (Include ALL Projects Completed within last 5 years)

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
Napa Sanitation District- Primary Clarifier Rehab	Name: Karl Ono Address: 1515 Soscol Ferry Rd, Napa, CA 94558 Telephone: 707-258-6013	Name: Robert G. Natoli Company: Napa Sanitation District Telephone: 707-258-6013	12/19/2019	Clarifier rehab concrete pipins	Complete	\$968,800
Douglas County-Minden Douglas County Water Waste Treatment Plant	Name: Nick Charles Address: Not applicable Telephone: 775-782-9004	Name: Nolan A Randall Company: CR2M Hill Telephone: 530-243-5831	07/08/2018	WWTP rehab and construction pipe concrete Dirt work -	Complete	\$9,155,284
County of Sierra-Sierra Brooks Water System Improvements	Name: Tim H Beals Address: 101 Courthouse Sq. Downieville, Ca 95936 Telephone: 530-289-3201	Name: Keith Knibb Company: Sauters Engineering Telephone: 530-265-8021	08/20/2019	Utility piping concrete dirtwork Gradients	Complete	\$438,0393
City of Reno- TMWRF Digest 2 Cover Rehab	Name: Ryan Owens Address: 1355 Capital Blvd Reno, NV 89502 Telephone: 775-834-8080	Name: Steve Gamilis Company: Brown & Caldwell Telephone: 775-334-2350	11/27/2019	Digester rehab grout / concrete piping YETROFIT	Complete	\$1,355,300
North Marin Water District- Stafford Treatment Plant	Name: Carmela Chandrasekera Address: 220 Nellen Ave, Corte Madera, CA 94925 Telephone: 415-945-1455	Name: Rocky Vogler Company: North Marin Water District Telephone: 415-761-8903	02/22/2019	Treatment Plant pipe install Process pipins	Complete	\$481,400
Sun Valley GID- Juniper Terrace Pump Station	Name: Jon Combs Address: 5000 Sun Valley Blvd. Sun Valley, CA Telephone: 775-673-2220	Name: Steve Brigman Company: Shaw Engineering Telephone: 775-329-5559	3/1/2019	Pump/lift Station install and piping	Complete	\$891,970
City of Reno- TMWRF Water Piping Replacement	Name: Ryan Owens Address: 1355 Capital Blvd Reno, NV 89502 Telephone: 775-834-8080	Name: Steve Gamilis Company: Brown & Caldwell Telephone: 775-334-2350	04/15/2019	Water Piping concrete rehab Utility replace.	Complete	\$121,700

SCHEDULE C - LIST OF MAJOR EQUIPMENT AVAILABLE

ITEM	PURCHASE DATE	CONDITION	ACQUIRED VALUE
Flatbed Trailer	05/07	Good	\$2000
2016 Peterbilt 567	10/15	Good	\$155,788
FORD F350 #1-2017	09/17	Good	\$62,351
FORD F350 #2-2017	09/17	Good	\$62,351
2005 Ford Water Truck	12/19	Good	\$34,597
2016 IH 4300 DUMP TRUCK	06/20	Good	\$59,600
2021 PETERBILT TRACTOR	09/20	Good	\$182,560
900 AIR COMPRESSOR	09/12	Good	\$61,403
BOMAG COMPACTOR	07/18	Good	\$31,250
MINI-EX	04/20	Good	\$47,258
2020 LINK BELT EXCAVATOR	05/20	Good	\$178,637
CAT SKIDSTEER 299D2 H3	12/20	Good	\$76,128
2020 HITACHI LOADER	06/21	Good	\$157,904
10 wheeler Dump	07/16	Good	\$64,210
Hitachi 120 Excavator	05/06	Good	\$42,311
Hitachi 200 Excavator	04/06	Good	\$47,521
Komatsu WA250 Loader	09/99	Good	\$34,612
Bobcat	04/19	Good	\$26,451
Backhoe JD 310SE	10/06	Good	\$31,816



JEFFREY M. FARR

President

Education

May 2003

B.S. Construction Management, California State University Chico

Licenses/Registration/Certification

- NACE Certified Coating Inspector-Level 3 (#25810)
- NV License # 75026
- CA License # 1050646

Years of Experience Total Construction = < 20 years

CMAR = 1.5 years

RDC = 18 years

(775) 356-8004

jfarr@resourcedevelopmentco.com

1050 Linda Way
Sparks, NV 89431

www.resourcedevelopmentco.com

Having grown up in and around the construction industry, Jeff has always been fascinated with large scale earth moving projects and heavy civil construction, and how engineered projects integrate with the natural environment. While attending college, he developed a passion for construction management. He realized construction management provided a career path in which he could utilize his individual strengths and skills while doing work he enjoyed. Fast forward 20 years and Jeff is the owner/president of a thriving construction company. Along the way, Jeff has acquired the knowledge and experience to successfully manage both his company and his projects. He views each project as a unique set of challenges that present an opportunity for professional growth. Jeff values client relationships and strives to understand and exceed client expectations. In return, clients value Jeff's hard work, honesty, accountability, and commitment to helping them succeed.

Jeff has specialized experience in industrial coatings applications and has amassed an impressive portfolio of successful coatings projects. With Jeff's leadership, RDC has grown to be a local industry leader in industrial coatings application.

Relevant Project Experience

Primary Clarifier 2/Aeration Basin 1 Rehabilitation, South Lake Tahoe, CA – Coatings Project Manager.

Extensive clarifier concrete rehabilitation and coatings were required including sandblasting and recoating the clarifier mechanism. For the Aeration Basin 1, work included concrete and ferrous metal coatings, aeration system replacement, and influent pipe and valve replacement. (2016)

Sewer Pump Stations Rehabilitation, Carnelian Bay, CA – Senior Project Manager. The work included high performance coatings application in both the wetwell and drywell and polyurethane leak stop injection, pump and valve gallery replacement, soft start/soft stop installation on grinder pump, installation of a vertically-mounted standard pump, upgrading transducer controls, demolition of Q-cells and appurtenances, removal and replacement of generator, demolition of HVAC, building modifications and SCADA integration. (2018)



Truckee Meadows Water Reclamation Facility Digesters, Reno, NV – Coatings Project Manager. RDC was the coatings subcontractor and the scope of work included “permit confined space” with difficult entry and exit into two digesters. Abrasive blasted challenging areas of steel corrosion of the digester lid “dome”. The steel was coated with plural component elastomeric polyurethane. Extensive scaffolding was required to ensure safety of the team working on the site. (2016)

Primary Clarifier 1/Aeration Basin 2 Rehabilitation, South Lake Tahoe, CA – Coatings Project Manager/Estimator. The rehabilitation work for Primary Clarifier 1 included removal and replacement of concrete coatings and grout, mechanism replacement, and drive I&C modifications. For the Aeration Basin 2, work included concrete and ferrous metal coatings, aeration system replacement, and influent pipe and valve replacement. (2017)

Professional Experience

Farr Construction dba Resource Development Company, Sparks, NV (2005 – Present)

President

Manage and evaluate the construction and engineering programs and manage the staff responsible for Design Bid Build, Design Build and Construction Manager at Risk projects for water, wastewater, and reclaimed treatment and conveyance operations.

Major Project / Accomplishments

- NVWWTP Douglas County | \$9.0 Million
- Hawthorne Army Depot .5 MG Tank Design Build | \$2.8 Million
- TMWA Prater Tank Rehab 3MG | \$2.0 Million
- TMWA 2021-2022 Tank Improvements 4MG | \$1.9 Million
- Fernley Truckee Canal Divergence and Conveyance | \$5.1 Million
- City of Pocatello 5MG Tank Rehab | \$1.0 Million
- NTPUD National Lift Station Rehab | \$3.0 Million
- TMWRF Top Deck Rehab | \$1.6 Million
- TMWA Desert Springs 4 Tank | \$0.5 Million
- TMWA Chalk Bluff WTP Filter Underdrain Replacement 7&8, 11&12 | \$1.8 Million
- Gardnerville Water Well 10 CMAR | \$2.0 Million

K.G. Walters Construction Company, Santa Rosa, CA (2003 – 2005)

Project Manager / Superintendent

On site Project Management for multiple Water/Wastewater Treatments.

Major Project / Accomplishments

- Herlong Utilities Cooperative | \$4.0 Million
- Rolling A Ranch, Dayton, NV | \$3.0 Million
- Carson Highlands | \$0.5 Million

Cushman Contracting Corporation, Santa Barbra, CA (1999 – 2003)

Project Engineer

Working in the field for various superintendents.





CHRISTOPHER ERB P.E.

Vice President

Education

- M.S. Civil/Environmental Engineering, Brigham Young University
- B.S. Civil/Environmental Engineering, Brigham Young University

Licenses/Registration/Certification

- Construction Stormwater Management Inspector
- OSHA Training (10-Hour, 30-Hour, and 40-Hour) | OSHA
- Professional Engineer, Certification Number 018724 | State of Nevada

Years of Experience Total Construction = 20 years

CMAR = 4 years

RDC = 4 years

	(775) 356-8004
	cerb@resourcedevelopmentco.com
	1050 Linda Way Sparks, NV 89431
	www.resourcedevelopmentco.com

Chris has been a Professional Engineer with over 20 years of experience in public and private sector civil engineering, specializing in water industry initiatives relative to the lifecycle of potable water, wastewater, and reclaimed water infrastructure. Skilled in Reliability and Asset Management, condition assessment, design, construction management and Capital Improvement Program implementation and management; as well as staff supervision/management.

Professional Experience

Resource Development Company, Sparks, NV (August 2019 – Present | Jeff Farr) –

Construction and Engineering Manager / Vice President

Manage and evaluate the construction and engineering programs and manage the staff responsible for Design Bid Build, Design Build and Construction Manager at Risk projects for water, wastewater, and reclaimed treatment and conveyance operations.

Major Project / Accomplishments

- NVWWTP Douglas County | \$9.0 Million
- Hawthorne Army Depot .5 MG Tank Design Build | \$2.8 Million
- TMWA Prater Tank Rehab 3MG | \$2.0 Million
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- TMWRF Top Deck Rehab | \$1.6 Million
- TMWA Desert Springs 4 Tank | \$0.5 Million
- TMWA Chalk Bluff WTP Filter Underdrain Replacement 7&8, 11&12 | \$1.8 Million
- Gardnerville Water Well 10 CMAR | \$2.0 Million



City of Henderson, Henderson, NV (February 2007 – August 2019) –

Utility Maintenance Manager (May 2011 – August 2019 | John Day, P.E.)

Manage and evaluate the City of Henderson's utility infrastructure maintenance programs and manage the staff responsible for inventory control, maintenance management, and Computerized Maintenance Management System (CMMS) support for water, wastewater, and reclaimed treatment and conveyance operations.

Major Project / Accomplishments

- CMMS Phase II Implementation | \$250,000
- CMMS Major Upgrades, Minor Upgrades, and System Patching
- Maintenance Program Development and Memorialization

Utility Services Engineer II (February 2007 – May 2011 | Dennis Fritz, P.E.)

Performed professional engineering, technical, and administrative tasks related to the research, planning, design, and construction of major public water, wastewater, and reclaimed water facilities and infrastructure.

Major Project / Accomplishments

- SWWRF Henderson WWTP | \$140 Million
- Canyons Lift/Booster Station | \$1.05 Million
- Flow Control Station Hydroelectric Design (FCS-17) | \$7 Million
- Henderson Utility Guidelines (HUGs) | \$500,000
- Pump Station Condition Assessment and Evaluation I & II (PS-20) | \$1.2 Million
- Uniform Design and Construction Standards (UDACS) For Potable Water Committee Member
- Design and Construction Standards for Wastewater Collection Systems Southern Nevada Committee Member

Payson City Corporation, Payson, UT (November 2001 – February 2007) –

Assistant City Engineer (Glade J. Robbins, P.E.)

Designed infrastructure projects, including roads, bridges, dams, sanitary sewer, water pressurized irrigation, and storm drains, as well as prepared construction drawings, cost engineer estimates, and contract documents. Assisted the Planning and Zoning Department in the review of proposed developments, checked submittals to ensure proposed improvement plans were consistent with development ordinance and specifications, provided review comments to developers, and managed and inspected ongoing construction projects. Designed, managed, and maintained the city GIS system. Managed the sampling and regulatory responses/permits for commercial, construction, and demolition landfill.

Major Project / Accomplishments

- WWTP BIO-Wheel Payson Treatment Expansion | \$7 Million
- 200 West and 300 North Road & Utilities Reconstruction (CDBG) | \$340,000 and \$480,000
- 600 East and 800 South Road & Utilities Reconstruction (100N-700N) | \$520,000 and \$440,000
- Dry Creek Trail (3 Miles) | \$670,000
- Elkridge to Payson Sanitary Sewer | \$4.2 Million
- Greenridge 15-Acre Nature Park (Design Phase)
- Hillman Recreation Complex (8-Plex Softball, 4-Plex Little League) | \$2.8 Million
- Lateral 20 Irrigation Main | \$511,000
- Pete Winward Reservoir Outlet Reconstruction | \$230,000



PSI / Delta Geotechnical Consultants Inc. Salt Lake City, UT (July 1999 – November 2001) –

Geotechnical Engineer (Tony Pawloski, P.E.)

Proposed and managed individual project budgets, drafted proposals and prepared final reports; as well as coordinated with technicians, drillers, city and county inspectors, and site superintendents. Performed construction materials inspection, geotechnical engineering evaluations, and landslide and slope stability evaluations. Conducted geotechnical laboratory testing and roadway/pavement design studies.

Major Project / Accomplishments

- Alpine School District Bus Garage (American Fork, UT)
- DuckWall Alco Stores (Preston, ID)
- Salt Lake City School District Retrofits/Additions (Salt Lake City, UT)
- Shenandoah Gas Plan Compressor Sites (Vernal, UT)
- SunCrest 4,000-Acre Development (Draper City, UT)
- Traverse Ridge Road (Draper City, UT)
- Watt Property Pump Station, Stansbury Park Improvement District (Stansbury, UT)

Geotechnical and Environmental Services, Las Vegas, NV (May 1998 – July 1999) –

Engineering Technician (Rakhi N. Bhasin, Ph.D., P.E.)

Performed geotechnical calculations, cost comparisons and cost estimates, and construction materials testing and inspection. Coordinated scope of work, schedule, evaluation procedures, and interpretation of data with Project Managers; as well as provided field quality assurance, prepared reports, and reviewed project plans and documents.

Major Project / Accomplishments

- Arron Way Detention Basin (Henderson, NV)
- Boulder City Constructed Wetlands (Clark County, NV)
- Clark County Sanitation District Central Plant Bar Screen Facility (Clark County, NV)
- Whitney Ranch (Henderson, NV)



Russell Rocha, OHST, CHST
5000 Reggie Road • Reno, Nevada 89502
safetyservices@sbcglobal.net • c 775.544.1667

SAFETY PROFESSIONAL

Training • Project Safety Management • Risk Assessment & Control

Very enthusiastic, knowledgeable occupational safety, health and environmental professional with 26 years record of achievement and demonstrated success managing all aspects of safety programs for public entities, industrial facilities and construction companies. Extremely proactive and always views the big picture to ensure safety and compliance and more than willing to lead using these approaches towards a responsible safety culture.

Key strengths and competencies:

- Extensive knowledge of Construction Safety Management
- Innovative approaches to Loss Control
- Team Leadership and Collaboration
- Conducting Safety Training
- Communication Skills
- Conducting Audits/Surveys

PROFESSIONAL EXPERIENCE:

Owner of Specialized Safety Services (Reno, NV)

July 10-Present

Sole proprietor of a safety consultation and training company providing safety and loss control services for various clients. Services include, but are not limited to:

- Process safety management development and oversight.
- Onsite construction safety management.
- Conducting site safety surveys, audits and risk assessments.
- Providing loss control services.
- Providing confined space training and confined space management services.
- Providing safety training and safety program development.
- Assist clients with onsite safety consultation to ensure client safety and compliance.
- Industrial hygiene services to include noise and air sampling.

State of Nevada, Risk Management (Carson City, NV)

Safety Consultant, July 09-July 10

Was the sole Safety Consultant for the State of Nevada Risk Management Division.

- Managed all State wide safety coordinators (over 100).
- Conducted site safety surveys of all State owned and leased buildings.
- Managed the State workplace violence program.
- Coordinated State wide safety training to include the addition of online training.
- Conducted accident/injury investigations and indoor air quality inspections.
- Assisted 3rd party workers compensation carrier with claims management.

Swinerton Builders (Oakland, CA)

Project Safety Manager, March 2007-June 2009

Director of safety activities during the construction of the \$330,000,000 Ritz Carlton Highlands Resort in Truckee, California.

- Achieved VPP status from Cal-OSHA which was the first joint venture project in the State to achieve this status.
- Managed the designated safety person program.
- Conducted onsite risk assessments.
- Managed the contractor controlled insurance program (CCIP).

City of Sparks (Sparks, NV)*Safety Coordinator, 1999-2007*

Directed all aspects of occupational safety and health of a 60 million gallon per day wastewater treatment facility jointly owned and operated by the City of Sparks and the City of Reno.

- Obtained over 500K of federal homeland security grants to improve site safety and security.
- Designed and built a confined space rescue training structure.
- Developed a confined space entry and rescue team.
- Managed all aspects of the process safety management program for chlorine and methanol.
- Conducted process hazard analysis, compliance audits and job hazards analysis.
- Developed and presented all on site safety training programs.
- Chairperson of the City of Sparks Safety Committee.
- Achieved OHST and CHST status.

City of Tracy (Tracy, CA)*Safety Specialist, 1988-1999*

Manager of occupational safety and health for the Public Works Division of the City of Tracy

- Directed the Process Safety Management program for chlorine and sulfur dioxide.
- Led confined space entry operations to include training and rescue.
- Conducted process hazard analysis and compliance audits for site processes.
- Coordinated and conducted all safety related training.
- Achieved the Northern California Safety Award for the Water Reclamation facility for 3 consecutive years through the California Water Environment Association.
- Chairperson of the City of Tracy Safety Committee for 6 years.

EDUCATION:

High School graduate, Orestimba High School, Newman, CA 1980

College course work through University of California, Davis and Columbia Southern University

CONTINUING EDUCATION:

Occupational Health and Safety Technologist (OHST # 2874)

Construction Health and Safety Technician (CHST # C1184)

Professional Sequence Award in Health and Safety from the University of California, Davis

Certificate in Workplace Health and Safety from the University of California, Davis

State of Nevada Wastewater Treatment Plant Operator Grade III (Certificate # NV-527)

Industry Hazardous Materials Technician (Certificate # 100)

Safety Manager Certificate (#0032) from the Safety Center of Sacramento, CA

BLS Instructor, American Heart Association

Department of Labor 30 Hour Construction Safety

PUBLICATIONS:

Past creative editor to the Water Environment Federation Safety Corner

Past contributor to Water Lines from the Nevada Drinking Water Coalition

PROFESSIONAL ORGANIZATIONS:

American Society of Safety Engineers; current President of the Sierra Nevada Section

Nevada Water Environment Association; past Chairperson of the Safety Committee

NONPROFIT ORGANIZATIONS

Northern Nevada Affiliate Susan G. Komen Breast Cancer Foundation; past Board Member

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 11**

TITLE: AUTHORIZATION TO CLOSE DISTRICT OFFICE ON JULY 3, 2023

FOR DISCUSSION AND POSSIBLE ACTION: Discuss and consider approval to close district office for July 3, 2023.

MEETING DATE: 18 April 2023

PREPARED BY: Judy Brewer, Administrative and Human Resource Supervisor

RECOMMENDED ACTION: It is recommended that the Board of Trustees authorize the district office to be closed on July 3, 2023

BACKGROUND INFORMATION: Following established policy, the district designated Tuesday July 4th as a paid holiday. Monday July 3, 2023, becomes a stranded day with many employees seeking to use vacation time. The intent of this request is to allow the district to operate with minimal personnel, not seeking to use vacation time or other time off benefit. All other employees seeking the day off shall be using vacation time or other time off which has been accumulated.

Accumulated leave balances are a financial liability for the district and opportunities for employees to draw down balances this year have been limited. Therefore, it is in the interest of the district to embrace a liberal leave policy when possible.

Approval of this request does not authorize an additional holiday. But with many people out, as well as the low likelihood of customers seeking district business (except emergency), keeping two or more people in the office to answer phones, take payments and assist customers seems to be unnecessary. The district does not desire to operate with fewer than two people in the office. Therefore, simply closing the office for business matters is reasonable. If any administrative people are reporting to work, they will answer phone calls and conduct the business which they are able to do via telephone or computer.

On call and emergency services will be handled in the normal manner when the district office is closed.

Fund impacted by above action:

- | | |
|---|---|
| <input checked="" type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input type="checkbox"/> Sewer Fund |
| <input type="checkbox"/> General Fund | <input type="checkbox"/> Snow Removal Fund |
| <input type="checkbox"/> Not Budgeted for | <input type="checkbox"/> Emergency Spending |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #12**

TITLE: POLICY UPDATES

For Discussion and Possible Action. Receive presentation, discuss and possible action to adopt revisions or initiate new Policies

- A. Capital Asset Policy
- B. Reserve Policy
- C. Investment Policy

MEETING DATE: 18 April 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Adopt the Revisions to Policies as presented.

- A. Capital Asset Policy
- B. Reserve Policy
- C. Investment Policy

BACKGROUND INFORMATION:

Currently the district has ordinances, policies and procedures (or practices) to cover the essential governance, administration and operations of the district. Some of these documents were created over 20 years ago, others we have updated many of these items from original documents as the rules, laws or interests of the district changed. Referencing or using the latest version is problematic. Our objective is to place in a framework and update items (ordinances, policy or procedures) which can be used for the administration of the district.

The district has embarked upon the new budget cycle and possible rate making. Therefore, it timely to develop the new policies for Capital Asset Management, Reserves and Investment.

Draft policies were reviewed by the Board of Trustees in February 2023. Some specific changes were made in response to that review. The broader comments provided were to focus on the practical implementation. Therefore, a review of the procedures focused upon including implementation elements. Changes to the previously reviewed policies are highlighted.

INCLUDED:

- Attachment (A). District Ordinance/Policy/Procedure Framework
- Attachment (B). Draft Board Policy – Capital Asset Policy
 - Excerpt of procedures manual
- Attachment (C). Draft Board Policy – Reserve Policy
- Attachment (D). Draft Board Policy – Investment Policy
 - Excerpt of procedures manual

Fund impacted by above action:

- All Funds Not a Budget Item

- Water Fund
- General Fund
- Not Budgeted for

- Sewer Fund
- Snow Removal Fund
- Emergency Spending

District Ordinance/Policy/Procedure Framework

Ordinances (resolution)

- OR – 1 Ordinance Establishing Rates,
Rules and Regulations for Water Service
- OR – 2 Ordinance Establishing Rates,
Rules and Regulations for Sewer Service
- OR - 3 Ordinance Establishing Rates,
Rules and Regulations for Snow Removal

Board Policies (minute action)

- BL 1.0 - By-Laws of Kingsbury General Improvement
District Board of Trustees.
- BL 1.1 - Article 1. Purpose
- BL 1.2 - Article 2. Office/Records
- BL 1.3 - Article 3. Membership
- BL 1.4 - Article 4. Meetings
- BL 1.5 - Article 5. Officers/Duties
- BL 1.6 - Article 6. Rules of Procedure
- BL 1.7 - Article 7. Responsibilities
- BL 1.8 - Article 8. Legal Counsel
- BL 1.9 - Article 9. Ethics
- BL 1.10 - Article 10. Changes to By-Laws

ADMINISTRATION

- AD 2.1 - Claims Processing
- AD 2.2 - Public Information
 - a. External Communications
- AD 2.3 - Records Management
 - a. Records Retention
 - b. Destruction of records

ENGINEERING/OPERATIONS

- EO 3.1 - Capital Improvement Policy
- EO 3.2 - Maintenance and Operations Standards
 - a. Maintenance Management
 - i. Work flow
 - ii. Work orders
 - iii. Safety
 - b. GIS
- EO 3.3 - Water
 - a. Treatment
 - b. Distribution

- c. Reporting
- EO 3.4 – Sewer
 - a. Collection
 - b. Treatment
 - c. Reporting
 - d. Contract Management
- EO 3.5 - Snow
 - a. Snow Removal Procedures
 - b. Contract Management
- EO 3.6 - Roads
 - a. Road Maintenance
 - i. Repair
 - ii. Sweeping
 - b. Drainage
 - i. Maintenance
 - ii. Performance Standards
 - c. Inspection/Reporting
- EO 3.7 – Facilities
 - a. Admin
 - b. Operational
 - c. Rental
- EO 3.8 – Engineering
 - a. Standards Details
 - b. Performance and Design Criteria
 - c. Development/Design Review
 - c. Contract Management
 - d. Construction Management

HUMAN RESOURCES

- HR 4.1 - Personnel Policy Manual

FINANCE

- FIN 5.1 - Budget Policy
- FIN 5.2 - Capital Asset Policy**
- FIN 5.3 - Debt Management Policy
- FIN 5.4 - District Banking Policy
- FIN 5.5 - Financial Audit Policy
- FIN 5.6 - Investment Policy**
- FIN 5.7 - Procurement Policy**
- FIN 5.9 - Reserve Policy**
- FIN 5.10 - Disconnection of Residential Water Service for
Nonpayment Policy

Procedures (management)

- A. Desktop
 - a. Table of Organization
 - b. Table of Authorization
 - c. Duties by position
- B. Management/Operational
 - a. Accounting procedures
 - b. Billing
 - i. Production and mailing
 - c. Payment process
 - i. Checks
 - ii. Credit Card
 - iii. Purchase Orders
 - d. Cash handling
 - e. Time Keeping
 - f. Budget development
 - g. Permitting & Development review
 - h. Board meeting preparation
 - i. Website updates and management

FINANCE

FIN-5.2 Capital Asset Policy

5.2.1 Purpose

The purpose of this policy is to establish guidance in identifying, capitalizing, depreciating, and accounting for District capital assets.

5.2.2 Definitions

A capital asset is defined under this Policy as an asset owned by the District that is: 1) acquired for use in District operations, and 2) long-term in nature.

5.2.3 Capital Improvement Program

District infrastructure will be maintained at a level that ensures the delivery of a reliable water supply, sewer collection and road maintenance of the highest quality at reasonable and equitable costs. Long-term capital improvement plans are created with each Master Plan. The capital improvement plan is a planning tool which assists the District in the construction and replacement of capital facilities required to provide water service to current and future customers. The Capital Improvement Plan is updated each year based on a number of factors including new projects not identified, funding availability, and available internal resources.

5.2.4 Categories

Capital assets shall be segregated into the following categories:

- A. Land (non-depreciable)
- B. Land Improvements with a limited life, such as driveways, walks, fences, landscaping, and parking areas
- C. Water.
 - Pump Stations and Improvements
 - Buildings and Improvements (excluding Water Treatment Plant)
 - Water Treatment Plant and Improvements
 - Mains/Pipelines and Improvements (valves/lids)
 - Pressure Stations
 - Reservoirs and Improvements
 - Laterals and meters
 - SCADA and Controls
- D. Sewer
 - Pump Stations and Improvements
 - Buildings and Improvements
 - Collection lines
 - Cleanout and Pig station

- SCADA and Controls
- E. Roads & Drainage
 - Roadways
 - Curbs & Gutters
 - Erosion control and Retaining walls
 - Inlets and drain lines
 - Signage (bundled)
- F. Facilities
 - Buildings
 - Parking lots
 - Fencing
 - Awnings, signs, shelters
- G. Equipment and Furniture, such as large tools, vehicle trailers, tractors, meters, hydrants, computer equipment, furniture, and fixtures
- H. Vehicles, such as cars and trucks
- I. Software
- J. Other Intangibles

5.2.5 Capitalization Thresholds

Capital assets eligible for capitalization, must have:

- A. An estimated useful life of greater than 1 year from the date of acquisition; and
- B. A minimum individual asset value of \$5,000. If the asset is shared between enterprise funds, the combined total value must be at least \$5,000 to qualify for capitalization.
- C. Assets cannot be grouped together to meet the minimum \$5,000 value, except for bundled assets as mentioned below.
- D. A combined total of at least \$100,000 and be a group of like assets (e.g. meters) purchased and intended to be replaced together at the end of their useful lives
- E. Bundled Assets: assets whose individual acquisition costs are less than \$5,000 if the bundle of assets in the aggregate are significant. The District considers the following to be bundled assets:
 - I. All meter replacements, Lateral installation and replacements: capitalize by development project and/or as one annual asset.
- F. A lease agreement that extends beyond one year (including extensions) and a total lease value of at least \$100,000.

5.2.6 Valuation of Capital Assets

The value assigned to capital assets shall be determined as follows:

- A. Purchased or Constructed Capital Assets

The value is determined using the original cost of the asset, including all reasonably identifiable costs incurred to acquire, construct, and place an asset into service. Studies are not capitalized, unless they can be related to a specific asset.
- B. Donated Capital Assets

The capitalized value of donated assets shall be determined using the fair market value at the time of donation. If the fair market value of the asset is not available or cannot be reasonably

determined, an estimated cost may be determined using the best available information. The value of donated intangible assets shall be accounted for separate from donated tangible capital assets.

Fair Market or Appraised Value at date of donation includes.

- i. Installation costs;
- ii. Professional fees of engineers, inspectors, attorneys, consultants, etc.;
- iii. Other normal or necessary costs required to place the asset in its intended location and condition for use.

Leased Assets (Right to Use)

- I. Value of lease liability;
- II. Lease prepayments made for future periods;
- III. Direct ancillary costs necessary to place asset into service (excluding debt issuance costs)

5.2.7 Capitalization of Costs Subsequent to Acquisition

Additional costs incurred after a capital asset is placed in use shall be accounted for as follows:

F. Additions:

An "Addition" is defined as an expenditure that either significantly extends the useful life or productivity of an existing capital asset or creates a new capital asset. All "Additions" to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above.

G. Improvements and Replacements:

"Improvements and Replacements" are defined as expenditures that involve substituting a similar capital asset, or portion thereof, for an existing one. All "Improvements and Replacements" to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above. If the existing asset's book value is determinable, then the existing asset should be removed from the books at the time the replacement is recorded. If the existing asset is not separately identifiable, then the replacement may be capitalized as the existing asset's book value is assumed to be negligible. The Director of Finance is authorized to make a determination when this policy does not provide clear direction.

H. Rearrangement or Reinstallation:

"Rearrangement or Reinstallation" costs are defined as expenditures that involve moving an existing asset to a new location or reinstalling a similar asset in place of an existing asset. All "Rearrangement or Reinstallation" costs should be expensed in the period incurred.

I. Repairs and Maintenance:

"Repairs and Maintenance" costs are defined as expenditures that involve maintaining the asset in good or ordinary repair. All "Repairs and Maintenance" costs should be expensed in the period incurred.

5.2.8 Depreciation or Amortization of Capital Assets

Capital assets shall be depreciated or amortized on a straight-line basis beginning the first day of the month following acquisition in accordance with the following schedule:

Category	Useful Life in Years
Computer Equipment	5 to 10
Pump Stations/Pressure Control Stations & Improvements	7
Variable Frequency Drives {VFD} Pumps	12 to 25
Motor Control Centers {MCC}	20 to 25
Generators	20

Furniture	10 to 15
Other Small Equipment (survey equipment, leak detectors, etc.)	5 to 10
Copy Machines and Plotters	5 to 10
Equipment & Furniture (con't)	
Shop Equipment (welders, pipe threaders, presses, etc.)	5 to 15
SCADA	10 to 15
Trailers, including Vacuum Trailers	15 to 25
Tractors, Backhoes, Forklifts	20 to 25
Dump Trucks	20
Sweepers	10 to 12
Vactor Truck	20
Meters - Water	20 to 25
Hydrants	35 to 70
Sewer Lift Station	25 to 50
Liftstation pumps	15
Fuel tanks	25
Building and improvements	
Hot Water Heater	10 to 15
HVAC	15 to 20
Lighting	20
Communications	10
Network Cabling	25
Roof	25 to 33
Office Buildings	30 to 50
Transformers	20
Treatment Plant & improvements	
Filtrate Pumps	10
Chlorine Feed System	10 to 15
Feed Pump and Feed System	15
Backwash Pumps	10 to 20
Chemical Feed Pump	15 to 20
Treatment Plant Building Improvements (see Building and Improvements)	25 to 35
Process tanks	15 - 20
UV Reactor	20
	See Building and Improvements above
Mains/Pipelines	
Commercial Meters	20

Category	Useful Life in Years
Cathodic Protection	25
Air Release Valve Pipelines/Water	25
Mains (Steel/PVC/Duct)	50/60/90
Sewer collection lines	60 to 80
Drainage lines and drop inlet	50
Mains/Pipelines (con't)	
Services (HDPE) /Copper	40 / 60
Valves	50
Category	Useful Life in Years
Reservoirs & improvements	
Reservoir	25 -50-75
Tanks	25 to 50
Retaining walls	25 - 35
Vehicles (see Equipment for tractors, backhoes, and trailers)	15
Software (including SCADA)	10
Intangible	Varies based on life of asset

Where the useful life is listed by a range, factors such as material type, physical environment of the asset, intensity of expected use and others as may be provided by Supervisors and Managers which will be used to determine placement within the range.

The depreciation period of an asset financed by debt shall not be less than the length of time for the debt.

5.2.9 Physical Inventory of Capital Assets

A physical inventory of the following categories of capital assets shall be performed at least annually:

- A. Machinery and Equipment
- B. Fleet Equipment
- C. Office Furniture and Fixtures
- D. Computer Equipment, Purchases Software and Telephones

The results of the physical inventory shall be reconciled with the district's fixed asset system.

5.2.10 Disposal of Capital Assets

Capital assets that become obsolete or no longer useful for the district shall be disposed of in a

manner that returns the maximum value to the district and its ratepayers.

In most cases the assets are auctioned; however, the General Manager will determine the best method of disposal in compliance with NRS. Vehicles or items with value of more than \$5000 shall be reported to the board of Trustees following disposal.

Current Capital Asset Policy from Procedures Manual

CAPITALIZATION POLICY/FIXED ASSETS

In general, single item purchases over the amount of \$500.00 shall be capitalized and allocated to the appropriate funds.

The accounting and reporting treatment applied to the fixed assets associated with a governmental fund are determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Public domain (infrastructure) general fixed assets (e.g., roads, bridges, sidewalks/sidewalks, and other assets that are immovable and of value only to the government) are not capitalized.

Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The General Fixed Assets Account Group is not a fund. It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

DRAFT RESERVE POLICY
FINANCE

FIN-5.9 Reserve Policy

5.9.1 Purpose

The purpose of the Kingsbury General Improvement District's (KGID or district) Reserve Policy is to ensure that the District will, **at all times**, have sufficient funding available to meet its operating, capital and debt service cost obligations. Reserves are to be managed in a manner **that allowings** the District to fund costs consistent with its **annually updated** Capital Improvement Programs as well as other long-term plans (such as Water Master Plan, Sewerage Master Plan and Roads Program etc.), while avoiding significant rate fluctuations due to changes in cash flow requirements. In addition, the Reserve Policy establishes the basis for which funds may be matched for investment purposes.

Operating reserves will be maintained at a minimum level of six months of budgeted operating costs. Adequate reserves and sound financial policies promote KGID's bond ratings (or potential for rating) in the capital markets; provide financing flexibility; avoid potential restrictive debt covenants; and ensure the District's customers **of stable rates**.

5.9.2 Definitions

Reserve funds are maintained by the district where required by law, ordinance or bond covenant, and revenue stability, so as to provide the necessary cash flow for normal and ordinary operations, while also providing the ability to address economic downturns and limited system emergencies.

5.9.3 Categories

~~There are~~ Three major types of reserve funds are: **Legally Restricted Reserves, Board Designated Reserves and Unrestricted Reserves**. **Legally Restricted Reserves** have restrictions imposed by an outside source, such as debt obligation, bond covenants, contractual obligations, etc.

Board Designated Reserves are set aside for a specific purpose as determined by the Board of Directors, such as vehicle replacement or special projects. The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change.

Unrestricted Reserves are planned for use in each update to the Capital Improvement Program and Ten-Year Financial Plan to assist in providing for minimal orderly rate increases at or below inflation, consistent with the Board's Rate Setting Policy.

5.9.4 Reserve Fund Specific Purposes

Legally Restricted Reserves

- **Bond Reserve:** This fund is governed by legal bond covenants for the District's revenue bonds. Bond covenants require that this fund be maintained at a level sufficient to fund maximum annual debt service payments. These funds are held by the bond trustee during the term of the bonds and are to be used in the event that the District is unable to meet its required semi-annual debt service obligation.

- Reserve funds related to state revolving fund loans shall be treated identically to revenue bond reserve funds as these loans are contractually defined as parity debt to the District's senior lien bonds.

- Legally-Restricted Project-Related Reserves: The District also maintains legally restricted reserves contract retention, and other funds that are restricted under a contract for a specific project or purpose. The District maintains two debt conditioned reserve funds (Distribution and Treatment) and may establish others as funding requirements dictate.

Board Designated Reserves

• Rate Stabilization Reserve: This fund may be established within the distinct funds to buffer rate payers as unanticipated events which impact the financial capacity of the district. Rate stabilization reserves are established by the board during periods of stability and intended to be used to even out periods of instability of prices or inflationary pressures as seen when vital materials are in short supply or high demand (such as seen with chlorine, steel or asphalt products). The purposes of the fund can also assist in smoothing rates to pay for debt service and to assure that minimum debt service coverage ratios required by the District's bond covenants would be met as large projects move from conceptual to actual programs. Funds deposited into this reserve are treated as operating costs in the year of deposit and will be treated as revenues in years of use for the purposes of computing the District's debt service coverage ratio. This fund is applied in the ten-year financial plan and rate model along with other reserve funds to smooth future rate increases.

• Capital Improvement Reserve: These funds are established for each of the District's program areas to fund revenue requirements as planned in the Capital Improvement Program (CIP) and the ten year financial plan. This designated reserve shall provide funding for planned revenue-funded capital projects or as matching funds which may be needed to take advantage of grant programs. The reserve shall assist with timing adjustments inherent in most capital projects as it will include funding for capital projects that require rebudgeting from one fiscal year to the next. This fund is applied in the ten-year financial plan and annual rate model, along with other reserve funds, to smooth future rate increases. This fund will be drawn down annually as revenue capital expenditures are made.

(The current FRC & WWRC will be converted into the CIP reserve fund for these enterprise funds.)

Water Facility Reserve Charge (FRC) Reserves: A portion of each FRC charge for a new connection to the district's system maybe designated to pay for treatment facilities and current planning and water supply for future facilities to meet the demands of its future customers. The amounts collected for future facilities will be deposited into the designated reserves and will be used to fund the share of capital costs for future facilities associated with growth.

Waste Water Reserve Charge (WWRC) Reserve: A portion of each charge for a new connection to the District's system (WW) maybe designated for increasing collection system capacity to address the full demands of its future customers. The amount collected per new connection is based on the district's current and future obligation relating to new customers. The designated components of every charge for a new connection will be deposited into this reserve fund. The funds in this reserve will be used for growth's share of capital costs associated with increasing and persevering surplus collection system capacity.

• Vehicle Replacement Reserve: This fund was established to fund planned replacement of vehicles and heavy equipment that have reached the end of their useful lives. This fund is used to cover equipment

replacement while smoothing cash flows in the ten-year financial plan and rate model minimizing annual pressure on rates. This fund will be drawn down annually as replacement vehicles are purchased, consistent with the adopted budget. At the beginning of each fiscal year, funds will be deposited in this sinking fund as provided for in the adopted fiscal year budget. Budget levels will be based generally on annualized deposit requirements as determined by the district's vehicle/equipment replacement plan.

~~• Liability Reserve: This fund may be is established to pay extraordinary liability claims and expenses up to a predetermined level to avoid using insurance pool resources or impacting the operational budget. The self-retention levels should be coordinated and specified to be is consistent with the in the district's insurance policies. The liability retention level is the amount that may be paid by the district before using the insurance policies. Use of these funds typically requires Board of Directors approval.~~

• OPEB Reimbursement Reserve: To comply with Government Accounting Standards Board (GASB) Standard 45, the district may establish a trust fund to fund the actuarial value of other post-employment benefits (OPEB) for retirees and their beneficiaries, primarily medical insurance premiums. ~~As of June 30, 2021 the District's OPEB liability was over \$800,000. It grew unexpectedly due to the retirement of two employees. Currently, there are 10 employees who the district has OPEB liability (5 active 5 retired). The active employees are all nearing retirement eligibility. This fund (if established) will provide a buffer to the operational budget from increases and unanticipated impacts incurred in the OPEB liability. The district will annually budget 10% towards the OPEB liability until 50% coverage is established as a reserve.~~

• Emergency Response Reserve: The purpose of this reserve is to provide funding for events the Board may deem as "emergency". The reserve shall fund repairs to critical facilities or assets damaged from emergency events or paying fines resulting from events. Use of this reserve shall be approved by the Board of Directors. This fund shall be maintained at a minimum level of \$250,000 for each, the Water and Wastewater fund, and \$100,000 for the General (roads/stormwater) fund.

Unrestricted Undesignated Reserves

Unrestricted reserves will be drawn down over time to smooth rate increases. The balance will be maintained at a level equivalent to a minimum of six months of annual operating budget requirements, consistent with the Board's Rate Setting Policy. In any period, the required minimum may be satisfied by considering unrestricted reserves in conjunction with funds available within the Rate Stabilization Reserve. The planned use and replenishment of unrestricted reserves is re-evaluated annually in conjunction with the update of the Capital Improvement Program and Ten-Year Financial Plan.

DRAFT INVESTMENT POLICY

FINANCE

FIN-5.6 Investment Policy

5.6.1 Purpose

The purpose of the Kingsbury General Improvement District’s (KGID or district) Investment Policy is to provide guidance, assign responsibility, and ensure transparency as the district protects the ratepayers funds while it pursues the best returns from investments which are suited for a public agency. It is the intention of the district to invest public funds in a manner which provides the highest investment return consistent with after fulfilling the need for safety and liquidity, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.

5.6.2 Definitions

Funds considered for investment shall apply to all financial assets under the district's control or in its custody as accounted for in the district's financial accounting records and reported in its periodic financial statements. These funds include financial assets held in the following fiscal entities:

<u>Fund Type</u>	<u>District Fund Name</u>
Governmental.....	General Fund
.....	Snow Removal Fund
Enterprise	Water Fund
.....	Sewer Fund

All other funds, unless specifically excluded from this practice by Board of Trustees.

5.6.3 Prudence

The district will use standards established by the Uniform Prudent Investors Act as the standard of care; portfolio strategy; risk and return objectives from the Act consider:

- 3.1 The district shall invest and manage its assets as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the district. In satisfying this standard, the district shall exercise reasonable care, skill, and caution.
- 3.2 The district’s investment and management decisions respecting individual assets must be evaluated not in isolation but in the context of the district’s portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the district’s purposes.
- 3.3 Among circumstances that the district shall consider in investing and managing its assets are such of the following as are relevant:

- 3.3.1 general economic conditions;
- 3.3.2 the possible effect of inflation or deflation;
- 3.3.3 the role that each investment or course of action plays within the overall investment portfolio;
- 3.3.4 the expected total return from income and the appreciation of capital;
- 3.3.5 other resources of the district;
- 3.3.6 needs for liquidity, regularity of income, and preservation or appreciation of capital; and
- 3.3.7 an asset's special relationship/ special value, if any, to the purposes of the district

3.4 The District shall make a reasonable effort to verify facts relevant to the investment and management of its assets.

5.6.4 Objectives and Constraints

The district's primary investment objective is to obtain the maximum investment return while adhering to the following constraints:

- 4.1 **Safety.** Safety of principal is the foremost constraint of the district's investment program. Investments shall be undertaken in a manner seeking to ensure the preservation of capital.
- 4.2 **Risk.** To minimize the risk associated with any one security, diversification is required to ensure that the potential (or actual) losses on individual securities do not exceed the total return generated from the remainder of the portfolio.
- 4.3 **Liquidity.** The portfolio shall remain sufficiently liquid - in terms of cash and near-term maturities of non-cash assets - to enable it to meet all operating requirements, and near term capital investment requirements, which are planned or which might be reasonably anticipated.
- 4.4 **Cash Flow Requirements.** The size and composition (maturity, security type, etc.) of the portfolio(s) shall be determined so as to provide funds to meet the district's projected cash consumption requirements, over time.
- 4.5 **Statutes and Regulations.** All investments shall be restricted to those specifically identified within Nevada Revised Statutes (NRS) Chapter 355.170, as amended and any other statutes or regulations which may be promulgated by the State of Nevada or the United States Government.

5.6.7 Delegation of Authority

NRS Chapter 355.175 establishes the authority to manage the district's investment program and provides the district's governing body ability to appoint an Investment Officer(s) to handle the day-to-day administration of the program. The Investment Officer or designee shall work with an appropriately licensed investment advisor (Nevada) to structure the investments appropriate to a government agency in execution of decisions consistent with the objectives of this policy and the Board of Trustee priorities.

The Board of Trustees delegates Investment Officer responsibilities to the General Manager and Board Secretary/Treasurer will be established as the alternate. The Investment Officer will provide the alternate updates as investment decisions are made or at least monthly.

The Investment Officers shall establish written procedures for the operation of the program, consistent with this and other provisions of this investment policy. No person shall engage in an investment transaction except as provided within this practice or the written procedures. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials or third-party agents who assist in the investment program.

5.6.8 Portfolio Management

This portfolio management function may, subject to the Board of Trustees approval, be contracted out to one or more professional investment managers, knowledgeable in the markets, investment instruments and the district's unique constraints and investment needs. The investment managers shall exercise discretion and limited in their decision-making with respect to portfolio transactions to the extent allowed within the constraints of this policy.

Officers, employees and agents involved in the investment process shall refrain from personal business activity that could conflict, or might appear to conflict, with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

5.6.9 Investments

The instruments which the district is authorized to hold are prescribed in NRS Chapter 355.170.

The district will diversify its portfolio by security type, maturity and issuing institution. Asset allocation guidelines, as deemed necessary from time to time, shall be prescribed by the District's Board of Trustees. Such asset allocation guidelines (maximum maturities) will be in writing and will become an integral part of this policy.

To the extent possible, the maturities of securities held within District portfolios shall be closely matched to the District's cash flow requirements for 1) day-to-day operations, 2) planned capital projects, 3) unknown future contingencies, and known or stated (restricted) reserves

The district shall not hold securities with maturities which exceed ten years (maximum allowable under NRS Chapter 355.170). Investment allocation maturities will match the stated needs established the Fund or account.

5.6.10 Internal controls and reporting

The Investment Officer shall establish a system of written internal controls which shall be reviewed for adequacy, annually, by the district's external auditors. The controls shall be designed to prevent loss of public funds arising from fraud or abuse, employee error, misrepresentation by third parties, or imprudent actions by officers, employees, or agents of the district.

The Investment Officer shall prepare a quarterly report of investment activity. Annually, the Investment Officer shall present a comprehensive report summarizing the investment program's performance during the preceding twelve-month period including a projection of investment cash flows for the succeeding five-year investment period.

Excerpt for Investment Management Policy from current procedures

RELEVANT POLICIES: 4.1.0 Use of Local Government Investment Pools and 5.1.0 Investment Management

PRACTICE. It is the practice of the Kingsbury General Improvement District, hereinafter referred to as the District, to invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.

1.0 SCOPE

This practice shall apply to all financial assets under the District's control or in its custody as accounted for in the District's financial accounting records and reported in its periodic financial statements. These funds include financial assets held in the following fiscal entities:

<u>Fund Type</u>	<u>District Fund Name</u>
Governmental	General Fund
.....	Snow Removal Fund
Enterprise	Water Fund
.....	Sewer Fund

All other funds, unless specifically excluded from this practice by Board of Trustees resolution.

2.0 PRUDENCE

The District intends to utilize standards established by the Uniform Prudent Investors Act. The Act has been adopted by the State of Nevada. The standard of care; portfolio strategy; risk and return objectives from the Act consider:

- 2.1 The District shall invest and manage its assets as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the District. In satisfying this standard, the District shall exercise reasonable care, skill, and caution.
- 2.2 The District's investment and management decisions respecting individual assets must be evaluated not in isolation but in the context of the District's portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the District's purposes.

- 2.3 Among circumstances that the District shall consider in investing and managing its assets are such of the following as are relevant:
- 2.3.1 general economic conditions;
 - 2.3.2 the possible effect of inflation or deflation;
 - 2.3.3 the expected tax consequences of investment decisions or strategies;
 - 2.3.4 the role that each investment or course of action plays within the overall investment portfolio
 - 2.3.5 the expected total return from income and the appreciation of capital;
 - 2.3.6 other resources of the District
 - 2.3.7 needs for liquidity, regularity of income, and preservation or appreciation of capital; and
 - 2.3.8 an asset's special relationship or special value, if any, to the purposes of the District
- 2.4 The District shall make a reasonable effort to verify facts relevant to the investment and management of its assets.
- 2.5 The District may invest in any kind of property or type of investment consistent with the standards of this Practice.

3.0 FINANCIAL OBJECTIVES AND CONSTRAINTS

The District's primary investment objective is to obtain the maximum investment return in light of the following constraints:

- 3.1 **Safety.** Safety of principal is the foremost constraint of the District's investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- 3.2 **Risk.** To minimize the risk associated with any one security, diversification is required to ensure that the potential (or actual) losses on individual securities do not exceed the total return generated from the remainder of the portfolio.
- 3.3 **Liquidity.** The District's portfolio shall remain sufficiently liquid - in terms of cash and near-term maturities of non-cash assets - to enable it to meet all operating requirements, and near term capital investment requirements, which are planned or which might be reasonably anticipated.
- 3.4 **Cash Flow Requirements.** The size and composition (maturity, security type, etc.) of the District's portfolio(s) shall be determined so as to provide funds to

meet the District's projected cash consumption requirements, over time.

- 3.5 Statutes and Regulations.** At all times, the District's investments shall be restricted to those specifically identified within Nevada Revised Statutes (NRS) Chapter 355.170, as amended from time to time, and any other statutes or regulations which may be promulgated by the State of Nevada or the United States Government.

4.0 DELEGATION OF AUTHORITY

Authority to manage the District's investment program is derived from the NRS Chapter 355.175, wherein the District's governing body may appoint an Investment Officer(s) to handle the day-to-day administration of the program. The Board of Trustees hereby expressly delegates Investment Officer responsibilities to the Business & Contracts Manager and/or to the General Manager.

This practice further requires that the Investment Officers shall establish written procedures for the operation of the program, consistent with this and other provisions of this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for executing investment transactions, if other than the Investment Officers. No person shall engage in an investment transaction except as provided within this practice or the written procedures. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials or third-party agents who assist in the investment program.

5.0 PORTFOLIO MANAGEMENT

The Investment Officers or their designee will routinely and continuously monitor the financial markets, the performance of the District's portfolio securities and competing securities instruments and adjust the District's portfolio, so as to accomplish the aforementioned investment objectives.

This portfolio management function may, subject to the District's Board of Trustees approval, be contracted out to one or more professional investment managers, knowledgeable in the markets, investment instruments and the District's unique constraints and investment needs. The investment managers shall exercise discretion in their decision-making with respect to portfolio transactions to the extent allowed within the constraints of this policy, unless specifically restricted in writing by the District's Board of Trustees.

Additionally, with respect to decisions which adversely impact the short-term performance of District portfolios, as in the instance where individual securities are liquidated at a loss in order

to reposition the portfolio to maximize anticipated future returns, managers must first obtain the Investment Officer's concurrence prior to executing transactions which will result in losses which exceed 5% of an individual security's value or which will exceed, when aggregated, 2% of the value of the overall portfolio under management.

6.0 ETHICS AND CONFLICTS OF INTEREST

Officers, employees and agents involved in the investment process shall refrain from personal business activity that could conflict, or might appear to conflict, with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. All such individuals or firms shall disclose any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal financial/investment positions, if any, that could be related to the performance of the District's portfolio. Officers, employees and agents shall subordinate their personal investment transactions to those of the District's, particularly with regard to the timing of purchases and sales.

7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Investment Officer will maintain a list of financial institutions authorized to provide investment services. Additionally, a list of competent security broker/dealers shall be maintained. These may be primary dealers or regional dealers who qualify under Securities and Exchange Commission (SEC) Rule 15C3-1, Uniform Net Capital Rule. No public deposit shall be made except in a qualified public depository as established under NRS Chapter 356.

All financial institutions and broker/dealers who wish to become qualified for investment transactions must supply the Investment Officer with the following information, in order to demonstrate their economic viability: audited financial statements, proof of National Association of Securities Dealers certification, proof of state registration and certification of understanding and professed adherence to this Investment Management Practice in executing transactions.

The District will, at its option, establish relationships with one or more institutions or broker/dealers and its Investment Officer shall, at least annually, review the financial condition, registrations/certifications status, and general performance of selected institutions or broker/dealers.

8.0 AUTHORIZED INVESTMENTS

The instruments which the District is authorized to hold are prescribed in NRS Chapter 355.170, as revised from time to time.

9.0 COLLATERALIZATION

Collateralization will be required on deposit-type securities - e.g., certificates of deposit and repurchase agreements - for deposits which exceed the insured limits of the securities under Federal Deposit Insurance Corporation (FDIC), Federal Saving and Loan Insurance Corporation (FSLIC), or other, successor federal deposit insurance program. Collateral will be limited to obligations of the United States and the State of Nevada and must, at all times, have a fair market value equal to or greater than the fair market value of the collateralized deposits. All other securities shall be collateralized by the actual security held in safekeeping by the appointed custodian.

10.0 SAFEKEEPING AND CUSTODY

All securities purchased by or on behalf of the District, excepting securities subject to repurchase by the seller, and all securities pledged as collateral pursuant to section 9.0, above, must be physically held by the District or its appointed custodian meeting the requirements of NRS 355.172, who shall hold the securities in trust for the District.

Securities subject to repurchase by the seller may, in lieu of the requirement for possession, be evidenced by a fully perfected, first-priority security interest in those securities, held and acknowledged by the third party custodian. Securities so purchased must, at the time of purchase by the District, have a fair market value equal to or greater than the repurchase price of the securities.

11.0 DIVERSIFICATION

The District will diversify its portfolio by security type, maturity and issuing institution. Asset allocation guidelines, as deemed necessary from time to time, shall be prescribed by the District's Board of Trustees. Such asset allocation guidelines (maximum maturities) will be in writing and will become an integral part of this policy.

12.0 MAXIMUM MATURITIES

To the extent possible, the maturities of securities held within District portfolios shall be closely matched to the District's cash flow requirements for 1) day-to-day operations, 2) planned capital

projects, 3) unknown future contingencies, and known or stated reserves

In no event shall the District hold securities with maturities which exceed ten years, this being the maximum maturity allowed the District under NRS Chapter 355.170. Investments will be allocated to maturities that match the stated needs for which the District has established the Fund or account.

13.0 INTERNAL CONTROL

The Investment Officer shall establish a system of written internal controls which shall be reviewed for adequacy, annually, by the District's external auditors. The controls shall be designed to prevent loss of public funds arising from fraud or abuse, employee error, misrepresentation by third parties, or imprudent actions by officers, employees, or agents of the District.

14.0 PERFORMANCE BENCHMARK STANDARDS

Theoretically, the District's investment portfolio would have a simple average maturity of less than five years. As a practical matter, the average maturity of the portfolio will vary as economic conditions change and will be dependent upon market factors and the actual investment strategy selected. Accordingly, for purposes of measuring and comparing returns among investments, the performance of District portfolio(s) shall be measured against the 1 year or less, 1-3 year, 1-5 year, and 1-10 year U.S. Government Treasury Indices.

15.0 REPORTING

The Investment Officer shall prepare a quarterly report of investment activity that will be made available to the Board of Trustees within thirty days of the close of the calendar quarter. The report will include sufficient content to indicate how the District's investments are being managed to meet the objectives of safety, risk, liquidity, cash flow, and regulations. The report shall contain a measure of the portfolio's return for the quarter, and when annualized shall compare its actual performance with the aforementioned benchmarks.

At least once annually, and not later than sixty days after the close of the fiscal year, the Investment Officer shall present a comprehensive report summarizing the investment program's performance during the preceding twelve month period. This report shall contain, at a minimum, the same information required in the quarterly reports but, also, shall indicate areas of concern with respect to policy and strategy matters and shall recommend appropriate corrective action.

Additionally, at semiannually, the Investment Officer shall prepare a projection of investment

cash flows for the succeeding five-year investment period. Estimates for the first two years of the investment period shall be on a semiannually basis, while estimates for the remaining periods may be on an annual basis. This cash flow projection shall serve as the basis for adjustments to asset allocations among and between the investment maturities.

16.0 INVESTMENT PRACTICE ADOPTION

This investment practice shall be adopted by motion of the District's Board of Trustees. It shall be reviewed at least annually and any modifications made hereto must be approved by the District's Board of Trustees.

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #13**

TITLE: WINTER IN REVIEW

For Discussion and Possible Action. For discussion only, received presentation and discuss winter review

MEETING DATE: 18 April 2023

PREPARED BY: Mitchell Dion, General Manager

RECOMMENDED ACTION: Receive presentation and discussion regarding issues encountered, lessons learned and successes during the unusual winter of 22/23.

BACKGROUND INFORMATION: The winter of 22/23 was unique in several factors. The length of the season, the extended cold period, the number of large storm events, the timing of the large storm events and total amount of precipitation received in the basin. While no agency can prepare for the full extent of possibilities, policies and procedures get established for the norm and a range of degrees. The past winter was beyond the range of normal and there are lessons learned.

The purpose of this item is to review and discuss the past eight months of the district's level of service in a harsh winter as related to problems, solutions and lessons learned within the context of consideration of changes or adaptations as well as recognizing the successes.

The management team will present some items of lessons learned as well as receiving input from the Board of Trustees and members of the public which may influence future policy and priorities.

INCLUDED:

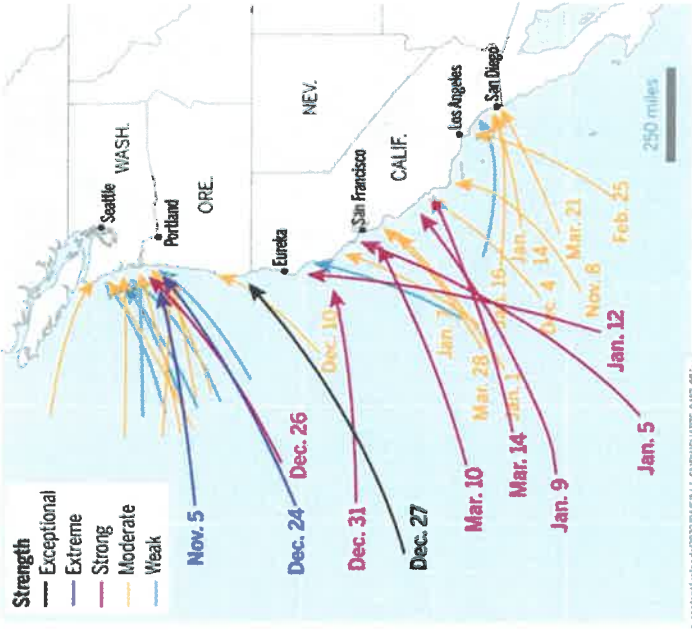
- Overview of Winter Storm Events

Fund impacted by above action:

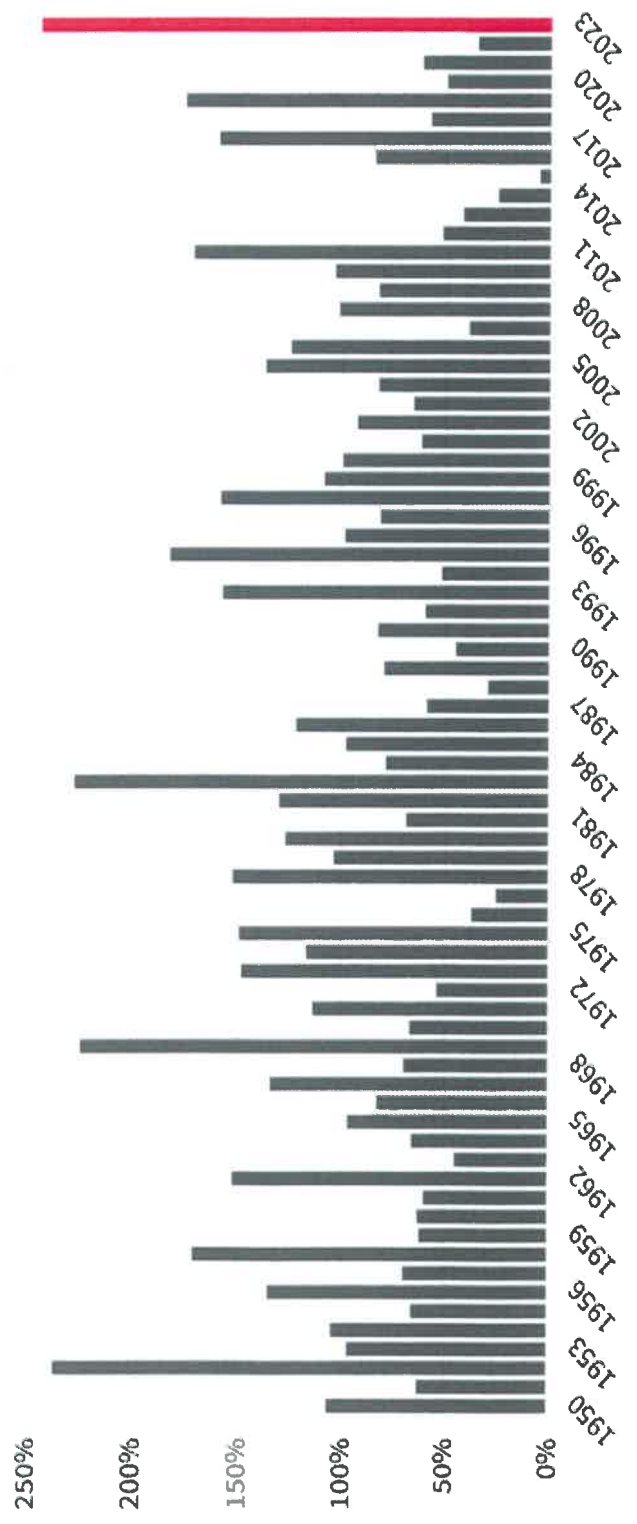
- | | |
|---|---|
| <input type="checkbox"/> All Funds | <input checked="" type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input type="checkbox"/> Sewer Fund |
| <input type="checkbox"/> General Fund | <input type="checkbox"/> Snow Removal Fund |
| <input type="checkbox"/> Not Budgeted for | <input type="checkbox"/> Emergency Spending |

Atmospheric river storms

Since October, more than 30 atmospheric river storms have barreled into California, including six that were strong and one considered exceptional.

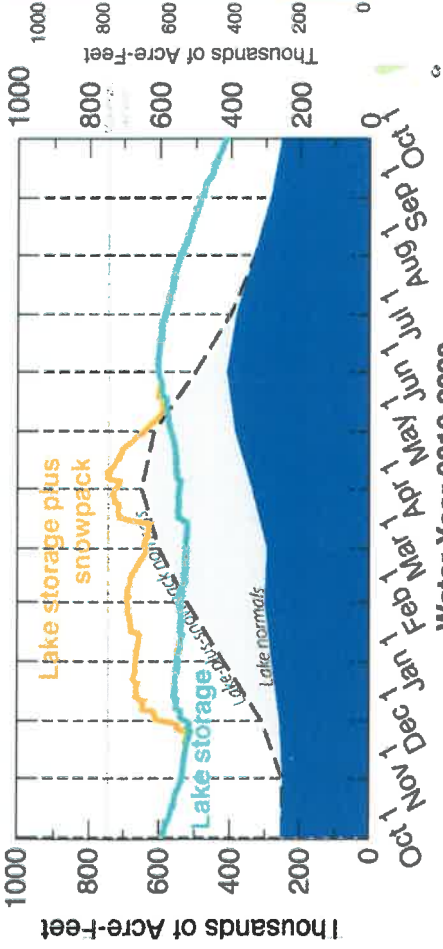


© content/uploads/2023/05/IRA-SIOWMO-ARTS-6017-501a6



Water Stored in Lake Tahoe (above rim) plus Snowpack

Based on CDEC/UCLA SWE & USGS Lake Levels (and Compared to 1981-2010 Normals)

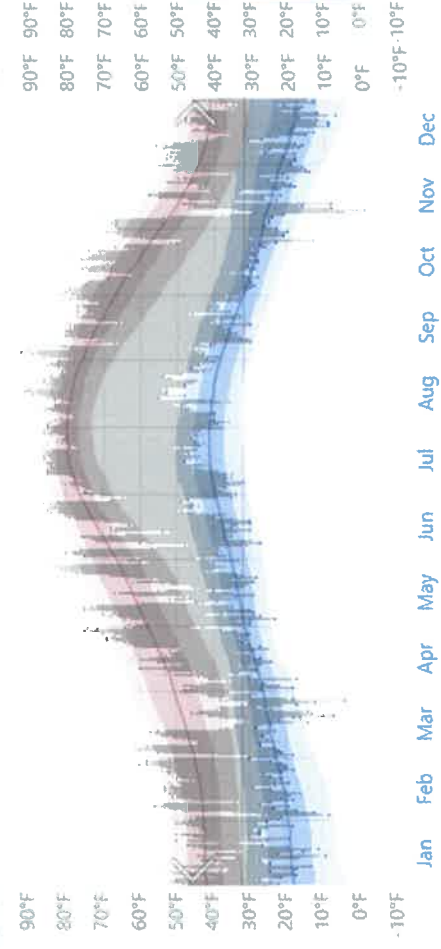


Water Year 2019-2020

South Lake Tahoe Temperature History 2020

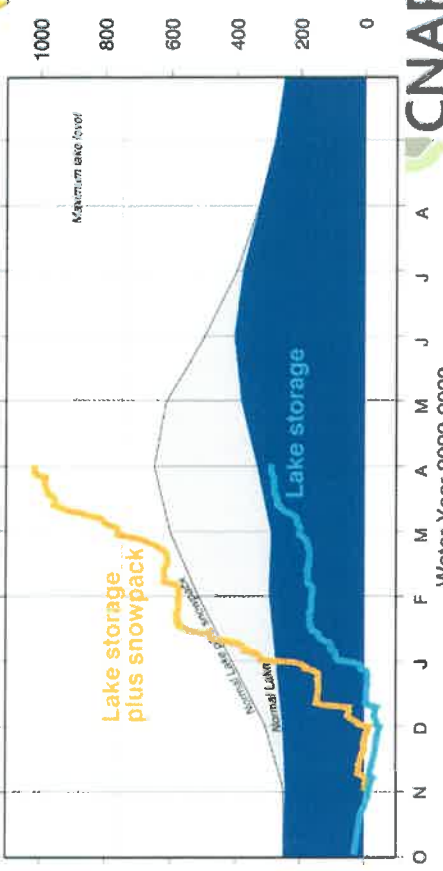
Link Download Compare Averages History 2020 2021 2022 2023 2019 2018 2017 2016 2015

100°F 90°F 80°F 70°F 60°F 50°F 40°F 30°F 20°F 10°F 0°F -10°F



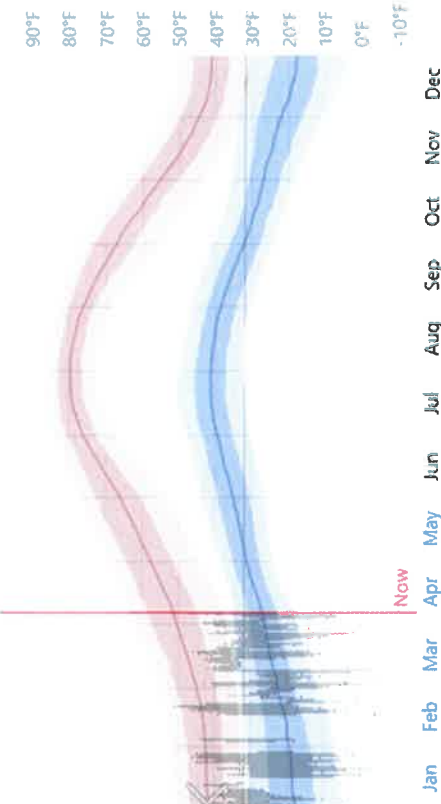
Water Stored in Lake Tahoe (above rim) plus Snowpack

Based on CDEC/UCLA SWE & USGS Lake Levels (wishaded 1981-2010 Normals)

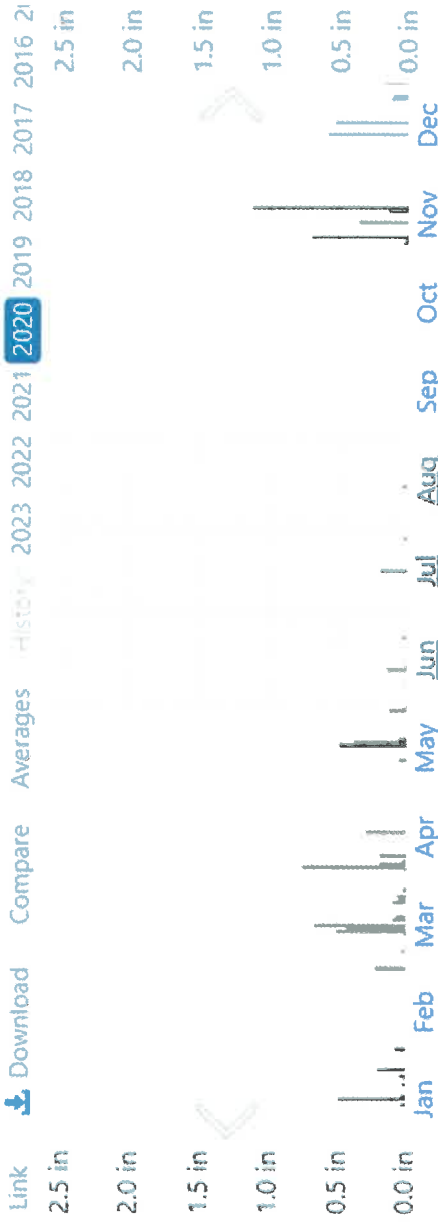


South Lake Tahoe Temperature History 2023

Download Compare Averages History 2023 2022 2021 2020 2019 2018 2017 2016 2015

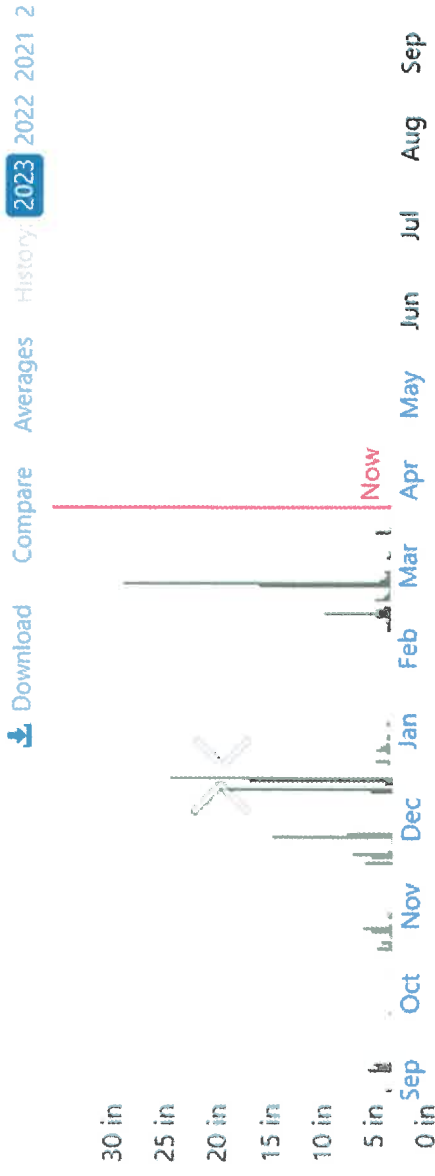


Daily Precipitation in 2020 in South Lake Tahoe



The daily measured quantity of liquid or liquid-equivalent precipitation.

Daily Precipitation in 2023 in South Lake Tahoe



MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of April 18, 2023

Programs:

Audit services RFQ timeline ended March 30th, the proposal was evaluated and determined that we have qualified and responsive vendor. Our previous contract expired and there were no additional years which could be added.

Submitted a tentative budget to State on time for compliance.

Nevada legislative session is in full drive. Committee meetings and hearings are ongoing. District and League of Cities and Municipalities are engaged in very few bills (Cities have interest in many more). The legislative session appears to be very modest in most areas. One element which would affect us is to reduce the level which prevailing wages are applied to our projects. Our hope is with new positions we will get several smaller projects out more frequently, while PW contracting standards apply at \$100k the prevailing wage provisions are at \$200k (unless State or Fed dollars were involved).

We completed internal assessments on the computerized maintenance management software and believe we found a solid and proven solution that meets the EPA standards and is within our price range. In addition to providing management controls for work and scheduling of necessary maintenance, it will provide us a work order system, inventory system and vehicle tracking.

We have an upcoming meeting with Incline Village GID and will be seeking other GIDs in Northern NV to consider joint possibilities of packaging infrastructure needs for State and Federal funding.

Customers:

Our Spring Outreach event is being set up as Burke Creek clean-up and monitoring on 20 May.

Customer calls for service relating to snow removal are declining yet the calls relating to the winter continue. Customers are now addressing their frozen or broken lines or other damage to their homes. We have 4 houses that were significantly damaged within the district. Of district facilities, only building 298 Kingsbury Grade experienced damage.

The district is still awaiting confirmation from NDEP that the proposal for Ponderosa Park would qualify for full debt forgiveness. NDEP was intending to coordinate directly with the HOA for the residential income survey, which is a key element that will make the difference whether their project can proceed.

Associations and outside meetings:

Nevada League of Cities and Municipalities continues the week review and coordination of legislative events.

Nevada League of Cities and Municipalities has not disclosed or had any information regarding the continued efforts for the One Nevada Plan. There were several elements that were to be followed up with and those were the basis of the significant dues increases that were put in place last year. Without an Executive Director, the prospect of completing next elements of One Nevada plan are dubious and likely next Executive Director will want to initiate a new plan or program direction to leverage her/his skills.

We have participated with the NDEP Finance team and now must update our submissions for possible consideration on the priorities list for SRF (both drinking and sewer). But this work is simply contingency should the board opt to use some loan funding of capital in the next couple of years.

Miscellaneous:

It appears the County owned land on Loggin Road would be very good site for District to park equipment and store materials. We have reached out to the County to consider this on a temporary or permanent basis.

The Federal Government intervention in the Colorado River water rights and usurping the shortage allocations formula has far reaching implications for water right holders through-out the West.

Water Resources:

Finally experiencing intermittent high pressure ridge off Pacific coast. This will bring a trend for drier and more transient weather patterns until the ridge sets for summer. If it does not set, we could experience a wetter than normal summer too.

Currently, the lake is at 6,225.45 and rising. or about two feet above the natural rim and 3 feet below the maximum limit.

Future Items:

- Discussion on future district facilities Operations/Admin Center
- Strategic Plan and Business Plan integration
- SCADA software replacement
- Possible finance and administration software replacement
- Snow plowing and opportunity to improve levels of service



NEVADA DIVISION OF
**ENVIRONMENTAL
PROTECTION**

STATE OF NEVADA
Department of Conservation & Natural Resources

Joe Lombardo, *Governor*
James A. Settelmeyer, *Director*
Jennifer Carr, *Administrator*

March 17, 2023

Mitchell Dion
Kingsbury General Improvement District
PO Box 2220
Stateline, NV 89449
mitch@kgid.org

Matt Van Dyne, P.E.
DOWL/Farr West Engineering
5510 Longley Lane
Reno, NV 89511
matt@farrwestengineering.com

RE: KINGSBURY GENERAL IMPROVEMENT DISTRICT (NV0000004) PUBLIC WATER SYSTEM IMPROVEMENT PROJECT: STATELINE NEVADA – ANDRIA DRIVE & BARRET DRIVE WATER IMPROVEMENT PROJECT – WATER MAIN/LATERAL REPLACEMENT; INSTALL +/- 4,100 LF OF 8-INCH DUCTILE IRON WATERMAIN AND REPLACE EXISTING SERVICE CONNECTIONS AND ONE EXISTING PRESSURE REDUCING VALVE ON ANDRIA DRIVE BETWEEN CASTLE ROCK ROAD AND A LOCATION +/- 280 FEET SOUTH OF WEST DRIVE, AND ON BARRET DRIVE BETWEEN ANDRIA DRIVE AND ROXANNE COURT; INSTALL AND/OR REPLACE SIX FIRE HYDRANTS ON ANDRIA DRIVE AND THREE FIRE HYDRANTS ON BARRET DRIVE

In reply, please reference plan review number (DO-0007132-23)A

Mr. Dion and Mr. Van Dyne:

The Nevada Division of Environmental Protection (NDEP), Bureau of Safe Drinking Water (BSDW), has reviewed the initial submittal, and the most recent submittal received on March 10, 2023, for the above-referenced water project.

The water project is hereby approved for construction only. Approval for construction is based on the most recent submittal received by BSDW and only extends to potable water infrastructure that is owned and operated by the public water system. In accordance with NAC 445A.6671, work on a water project must commence not later than 1 year after the water project is approved. The water project must be completed not later than 1 year after the date that work on the project has commenced, except that BSDW may extend this period in 1-year increments if work is being performed on the water project and BSDW receives a schedule of work and periodic updates on the progress of the water project.

In accordance with NAC 445A.66715, work performed on a water project must be performed in substantial compliance with the plans and specifications approved by BSDW. In addition, any major changes to these plans during construction, which would affect the quality or quantity of water, must be submitted to BSDW for review and approval. Work on a water project must be inspected by a qualified representative of the supplier of water. **Within 30 days after the completion of the water project, the supplier of water, or qualified representative, shall submit documentation stating that the project was completed in substantial compliance with the plans and specifications approved by BSDW.**

As a reminder, please note the following pertinent regulations:

March 17, 2023

Re: KINGSBURY GENERAL IMPROVEMENT DISTRICT (NV0000004) – (DO-0007132-23)A

Page 2 of 2

Per NAC 445A.67145 (6), **a water main must not be placed into service until:**

1. The water main has been disinfected in accordance with AWWA Standard C651.
2. Analyses of the water main which indicate that the water meets primary drinking water standards for coliform bacteria (absent for coliform bacteria) have been obtained and reported to BSDW. Per AWWA Standard C651, two sets of consecutive samples must be taken from every 1200 feet of main, at the end of the line, and from each branch.

The proposed improvements must not be placed on-line until BSDW has reviewed and approved the above items and given the public water system approval to do so.

Please note that water distribution piping must be pressure tested per the applicable standard referenced in NAC 445A.67145(7). In addition, backflow prevention assemblies shall be tested upon installation and tested annually in accordance with NAC 445A.67185.

All potable water projects require ANSI/NSF-certified products. It is the responsibility of the design engineer, the owner, and the contractor to ensure ANSI/NSF certification (or approved exception) for all products that come into contact with drinking water. Future inspections of the water system may require the removal and replacement of system components that do not meet these requirements. Findings of violations, including fines and penalties, may also be considered.

The review or approval of water system plans, design drawings, design specifications, or other documents by NDEP is for administrative purposes only, and does not relieve the water system owner, engineer, and/or operator from the requirement to properly design, build, effectively operate, and maintain the facilities as required under law, regulations, permits, and best management practices. NDEP is not responsible for increased costs resulting from defects in design plans, specifications, or other pertinent documents.

This review is only for potable water infrastructure. For sewer main and storm drain extension requirements and permit requirements for the discharge of chlorinated water and trench dewatering, please contact the Nevada Division of Environmental Protection-Bureau of Water Pollution Control (775) 687-9418.

If you have any questions or comments, please contact me at (775) 687-9529 or amarr@ndep.nv.gov.

Sincerely,

Arthur B. Marr III

Arthur B. Marr III, P.E.
Professional Engineer
Bureau of Safe Drinking Water

ec: Andrea Seifert, P.E., Bureau Chief, BSDW
Brendon Grant, P.E., Engineering Supervisor, BSDW
Jason Hettrick, Engineering Tech III, BSDW
Reggie Lang, P.E., Facility Manager, BSDW
Brandon Garden, Designated Operator, KGID

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rlang@ndep.nv.gov
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TAHOE HAB PRIVATE CITIZENS' GROUP

January 4, 2023

To: Office of Environmental Health Hazard Assessment (California) – Rebecca Stanton, Lahontan Waterboards Region 6 – Mary Fiore Wagner, Russell Norman, Robert Tucker, TRPA – Dennis Zabaglo, Paul Nielsen, Kimberly Chevallier, Shay Navarro, Julie Regan, El Dorado County Public Health Officer – Dr. Nancy Williams, Placer County Interim Health Officer – Dr. Rob Oldham, Washoe County Director of Health Department – Nancy Diao

Regarding: Transmittal of a technical report by the Ecotoxicology Laboratory, of the University of New Hampshire, A Preliminary Investigation of Cyanobacteria Toxins in Lake Tahoe Water and Aerosols, (Lake Tahoe Cyanotoxin Report: Summer 2022)

The increasing incidence of toxic cyanobacteria in lakes has become a concern for pets, wildlife, and humans worldwide. The detection of cyanobacteria cells and cyanobacteria toxins in the aerosols emitted from freshwater lakes has raised questions about the role of aerosols in the transport of cyanotoxins to the environment as well as their potential health risk. Despite this, the levels of cyanobacteria toxins in the Lake Tahoe water and the surrounding air are not monitored regularly if at all. The attached study was initiated at the request of a private citizens' group, concerned about possible health risks associated with cyanobacteria at Lake Tahoe and the Serene lakes.

The specific project goals were:

1. Determine whether detectable levels of three cyanotoxins, i.e., microcystins (MCs), anatoxin-a (ATX), and β -N-methylamino-L-alanine (BMAA) are present in samples of lake water and aerosols.
2. Estimate the cyanotoxin levels in lake water using two size fractions, unfiltered whole lake water and filtered through a 50 μ m (micron) mesh.
3. Measure cyanotoxins in lake aerosols employing two methods.

In addition to the well documented threat to pets, wildlife and humans from cyanobacteria, studies now suggest links to neurological disorders, such as ALS. Cyanobacteria blooms are well documented in Lake Tahoe confirming that a threat exists. The findings of this study are limited in both scope and time. They represent a snapshot of cyanotoxins in the lake water and in the air during late summer at two selected sites in Lake Tahoe. Follow-up research is needed to better identify and understand the producers of the observed toxins and the ongoing and real threat to the environment at Lake Tahoe.

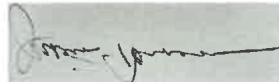
For additional information or discussion, please contact Trish from the Public Facebook Library page: Tahoe Area ALS/MND Research Library where you can find over 105 research articles on the connection between toxic cyanobacteria blooms and neurodegeneration. You can also reach out via e-mail: TahoeHAB@gmail.com or by phone: 775.301.7567.

Sincerely,

Trish

Elia Jett

Ron Grassi



Julie K. Smith

Tobi Tyler

Julie K. Smith

Tahoe HAB Private Citizens' Group
Lake Tahoe, California

Attachment: Lake Tahoe Cyanotoxin Report: Summer 2022, Photographs of Weeds around Lake Tahoe



Tahoe Area Group

Date: April __, 2023

Erick Walker
LTBMU
35 College Dr.
South Lake Tahoe, CA 96150
Via: erick.walker@usda.gov

Kathleen McIntyre
Tahoe Regional Planning Agency
P.O. Box 5310
Stateline, NV 89449
Vi: kmcintyre@trpa.gov

NV Energy
Mark Regan
6226 W. Sahara
Las Vegas, NV 89146
Via: Mark.regan@nvenergy.com

Eric Guevin, Division Chief
Tahoe Douglas Fire District
P.O. Box 919
Zephyr Cove, NV 89448
Via: eguevin@tahofire.com

Subject: NV Energy Resilience Corridors Project

Representing the Tahoe Area Group (TAG) of the Sierra Club, the purpose of this letter is to address the oversight failures in the lower Kingsbury area of Lake Tahoe last Fall and to request information and response for future activities (see [Tahoe Tribune Article](#)) regarding the “NV Energy Resilience Corridors Project.” Management of National Forest under the Lake Tahoe Basin Management Unit (LTBMU) is a high priority for our Group, particularly when it comes to preserving the clarity and purity of Lake Tahoe and the natural environment of the lands surrounding it. Tahoe Area Group members in Nevada are members of the Toiyabe Chapter (more than 6,200 members); Group members in California are members of the Mother Lode Chapter (more than 17,400 members). We have over 6,400 members in Nevada and Eastern California. Of those, nearly one-half reside in the western Nevada corridor from Reno/Sparks through Carson City and Minden/Gardnerville, including the Nevada communities that border Lake Tahoe.

This matter was brought to TAG’s attention in October 2022 when heavy machinery and crews were impacting stream environment zones and cutting trees behind the house of Staci Baker, who lives on Chimney Rock Road. I met with Staci for several hours during the operation beginning in late-October 2022 and went back to the area numerous times over the course of several weeks to observe the operation, which continued even after several feet of snow was on the ground in the work area. The unmitigated impacts from the operation went beyond what should have been allowed under a categorical exclusion under the National Environmental Policy Act (NEPA) (see [Forest Service \(usda.gov\)](#)) or under the Tahoe Regional Planning Agency’s (TRPA) Environmental Improvement Program (EIP) (see [LT Info | 02.01.02.0016 - NV Energy Resilience Corridors Project \(laketahoeinfo.org\)](#)). This project did nothing to improve the environment or make the forest more resilient and the public safer. In reality, this was and continues to be a commercial logging operation sanctioned as a “forest resiliency” project.

We understand that this project will continue this year and into 2024 and are very concerned about how the LTBMU and NV Energy together will oversee future operations in and around power lines in the Basin considering the unmitigated impacts exhibited during the Chimney Rock operation. There was a woeful lack of oversight by both LTBMU and NV Energy staff and the results violated both LTBMU's Decision Memo and the contract between NV Energy and LTBMU. The contractor was left to their own devices and decisions with regard to what trees could be cut down. I witnessed numerous large trees being felled that not marked for being cut. Wetlands and SEZs were trampled by the heavy machinery and all vegetation removed in one case (see attached photos).

Per LTBMU's Decision Memo, the work in Zone 2 (the area from 15 to 175 feet from the powerlines) was to include only the following: "Remove trees with structural defects that have the potential to strike utility infrastructure, reduce fuels, and thin to desired conditions." This scope of work implies the removal of perhaps 2-3% of the trees in Zone 2. In fact, the loggers – operating with complete disregard for the prescribed scope and without effective oversight from USFS – removed approximately 90% of the trees in Zone 2 along Chimney Rock Road. The Memo also states that "the general prescription for thinning treatment would be to remove trees up to 30 inches diameter-at-breast-height (DBH) to meet desired conditions for stand density." Many of the trees felled were certainly over 30" DBH and several large cedars were felled even though the Memo states "Sugar pine, Jeffrey pine, incense cedar would be favored for retention."

Regarding riparian areas, the Memo states: "Riparian fuels, including mature aspen trees, will be removed only if they have the potential to grow into the utility infrastructure. Trees showing signs of insect infestation, diseases, or symptoms of poor health will be selected for removal first. ... Buffers will be used near perennial and intermittent streams, lakes, riparian corridors, stream environment zones (SEZs), and federally designated wetlands or waters of the United State to protect riparian vegetation." The photos show that these specifications were not followed, there were no buffers in place and wholesale destruction of wetland and riparian corridors occurred.

During the first visit, I requested the contract between LTBMU and NV Energy for this work and was told that I needed to request under the Freedom of Information Act (FOIA). Only after numerous emails did I receive the contract on March 21, 2023, 103 days after the request date and 83 days over the required time. The contract states (Appendix E, page 32): "Within Zone 1, vegetation that poses a risk to grow into, contact or fall into utility infrastructure will be removed." The vegetation removed in Zone 1 vastly exceeded these parameters. For Zone 2, the contract states: "Within Zone 2, trees will be thinned to improve forest health and reduce fuels." This contract gives the contractor entirely too much discretion.

The contract further states (page 42) that "NV Energy routinely conducts routine inspection and maintenance of vegetation growing adjacent to utility infrastructure. In many areas located with the Zone 1 and Zone 2 treatments units under the NV Energy Corridor, **fuels reduction treatments and forest health thinning has been recently completed (within 10 years), including the National Forest lands located within the built environment (generally referred to as urban lots).** These areas are considered to be in post treatment condition, where fuels and forest health objectives are generally in desired conditions." (Emphasis added) This was confirmed by Staci Baker, who pointed out the stumps removed the last time NV Energy worked in the area. She also pointed out that there has been no regrowth of trees after the last

felling operation. Why was this operation so extremely heavy-handed after the area had already received treatment?

There appears to be a very worrisome trend in the Tahoe Basin regarding LTBMU's lack of proper contractor oversight and adherence to environmental safeguards for these types of projects. We believe there is a concerted effort to remove as many trees in the Basin as the LTBMU can get away with out of fear of a devastating wildfire. This is not the answer considering our changing climate. See this TDT article regarding the South Tahoe logging operation: ['Our trails are decimated': South Tahoe community concerned with logging operation | TahoeDailyTribune.com](https://www.tahoe-daily-tribune.com/story/news/2022/10/26/south-tahoe-logging-operation-our-trails-are-decimated/6948757002/).

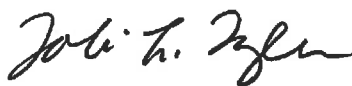
At a time when our forests are critically important for slowing climate change because they remove huge quantities of carbon dioxide from the atmosphere and store carbon in trees and soils, this project is clearly not in the best interests of either the public or the planet (see [Scientist: Trees felled in vain in name of fire control - Nevada Current](https://www.nvenergy.com/newsroom/2022/10/26/scientist-trees-felled-in-vain-in-name-of-fire-control-nv-current/)). From the standpoint of the public's safety, the best course of action would be to underground these lines instead of continuing to spend the money to maintain them. NV Energy and LTBMU are allowing large trees to be taken out in order to make the project profitable, destroying the high-biomass carbon that is essential to increase carbon storage and slow climate change. The myths about our forests needing to be thinned is well-refuted by scientific investigations. These myths are perpetuated by fears about wildfire. Although these fears are understandable, there are numerous ways people can mitigate the risks of wildfire damage to their homes. The energy companies need to pursue undergrounding the power lines, particularly those that exist around homes in the Basin. Why is this not occurring?

We are requesting the following:

- 1) Actual correspondence with all residents that are within a mile of all future operations under this project. A notice in the paper is woefully inadequate means of informing residents and landowners that the entire forest around their houses could be destroyed.
- 2) All reports required to be submitted to LTBMU under the contract from the operation at Chimney Rock and all future reports under this project.
- 3) Increased supervision by LTBMU personnel, including a biologist who is trained to recognize nesting bird habitat.
- 4) A contractor who better understands the limits of the work needed to be done.
- 5) Analysis of costs vs benefits to undergrounding the power lines that exist around homes in the Tahoe Basin.

We request a response to the above at your earliest convenience and before any further work begins again on this project.

Respectfully yours,



Tobi Tyler, Vice Chair
Tahoe Area Group, Sierra Club

Attachment: Photos taken during the October and November 2022

Contact information:
tylertahoe1@gmail.com
(510) 427-5662
P.O. Box 6825
Stateline, NV 89449

MEMO TO: Mitch Dion, General Manager
FROM: Brandon Garden, Utility Operations Superintendent
SUBJECT: Operations Report for the meeting of April 18, 2022

Station 1	346 Eugene Dr.
Station 2	169 Terrace View
Station 3	176 Buchanan
Station 4	314 Andria
Station 5	403 Kimberly Brooke
Tank 6	481 Kimberly Brooke
Station 7	698 Kingsbury Grade
Tank 10 A&B	1640 Black Bear Run

Leaks Repaired - 1
Turn On/Offs - 13
Profiles/Leak Detects/Frozen Meters - 2
Escrow Reads/Meter Re-Reads - 23
Inspections - 4

UTILITY OPERATIONS:

Daily operations for all crew members was driven by weather response, snow removal, drain clearing, and water runoff in low laying areas that have high probability for problems to surface quickly. Our response to these activities has been priority based upon experience and severity of the issue at hand. In addition, district cut many large ice berms near fire hydrants to assist property owners to get access.

Preventative Maintenance at water stations has started. This process allows us to inspect and monitor pumps, pump control valves, motors, and alignments along with all other appurtenances associated with water distribution and facilities. The process assists in ensuring reliability within our own facilities. This work usually begins in January but delayed due to weather.

Byran Moss and Mike Edwards have completed annual small engine maintenance.

Byran Moss and I have been working on connection permit plan reviews. Sierra Colina is moving forward with ten more sites. Remodels encompass the main amount of connection permit applications we are receiving.

Budget preparations have consumed the majority of my time, along with coordinating purchasing efforts for materials and supplies before the end of the current fiscal year.

VEHICLES and EQUIPMENT:

Good Equipment Repair replaced a faulty alternator on the loader. The low voltage was creating numerous issues within the electrical system on the machine. These issues have been resolved with the replacement of the alternator. The loader is a crucial machine for snow removal, *Good Equipment* provided the district with priority service to get the machine back up and running.

TRAINING:

Utility personnel attended monthly safety meeting.

PROJECTS:

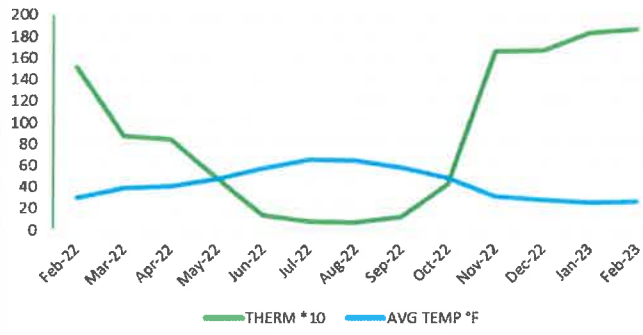
Pre Bid meeting was held for the re-bid on the 2023 Waterline and Road Project.

WATERLOSS:

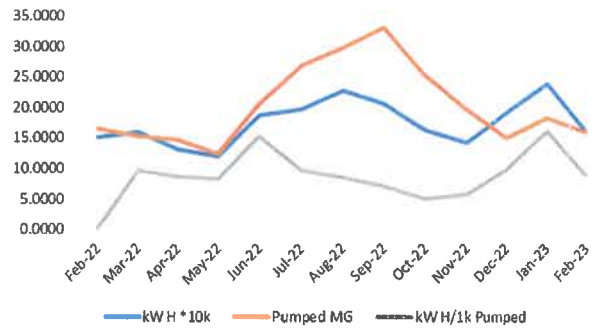
Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-23	18,172,500	0	18,000	29,826	18,160,674	13,641,521	4,519,153	25%	15,060,000	15,048,174	1,406,653	9%
Feb-23	15,992,800	23,734	29,000	11,948	16,033,586	13,027,960	3,005,626	19%	14,230,000	14,270,786	1,242,826	9%
Mar-23	18,697,300	0	17,000	0	18,714,300	14,953,309	3,760,991	20%	16,480,000	16,497,000	1,543,691	9%
Apr-23					0		0	#DIV/0!		0	0	#DIV/0!
May-23					0		0	#DIV/0!		0	0	#DIV/0!
Jun-23					0		0	#DIV/0!		0	0	#DIV/0!
Jul-23					0		0	#DIV/0!		0	0	#DIV/0!
Aug-23					0		0	#DIV/0!		0	0	#DIV/0!
Sep-23					0		0	#DIV/0!		0	0	#DIV/0!
Oct-23					0		0	#DIV/0!		0	0	#DIV/0!
Nov-23					0		0	#DIV/0!		0	0	#DIV/0!
Dec-23					0		0	#DIV/0!		0	0	#DIV/0!
TOTAL	52,862,600	23,734	64,000	41,774	52,908,560	41,622,790	11,285,770	21%	45,770,000	45,815,960	4,193,170	9%
Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-22	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%
Feb-22	15,252,000	24,172	46,000	22,366	15,299,806	11,449,959	3,849,847	25%	13,320,000	13,367,806	1,917,847	14%
Mar-22	14,649,000	22,126	23,000	43,712	14,650,414	11,377,500	3,272,914	22%	13,000,000	13,001,414	1,623,914	12%
Apr-22	12,287,800	24,994	39,000	0	12,351,794	9,335,652	3,016,142	24%	10,790,000	10,853,994	1,518,342	14%
May-22	20,528,300	19,078	17,000	26,310	20,538,068	17,492,537	3,045,531	15%	18,030,000	18,039,768	547,231	3%
Jun-22	26,875,600	0	151,000	20,026	27,006,574	24,012,577	2,993,997	11%	24,440,000	24,570,974	558,397	2%
Jul-22	29,844,200	21,582	96,000	0	29,961,782	27,115,330	2,846,452	10%	28,350,000	28,467,582	1,352,252	5%
Aug-22	33,138,200	0	116,000	42,736	33,211,464	28,645,898	4,565,566	14%	29,590,000	29,663,264	1,017,366	3%
Sep-22	25,157,400	0	100,000	0	25,257,400	21,765,104	3,492,296	14%	21,750,000	21,850,000	84,896	0%
Oct-22	19,724,500	0	98,000	0	19,822,500	15,911,811	3,910,689	20%	16,930,000	17,028,000	1,116,189	7%
Nov-22	14,872,700	0	23,000	16,666	14,879,034	11,403,263	3,475,771	23%	13,260,000	13,266,334	1,863,071	14%
Dec-22	24,451,100	179,860	19,000	133,878	24,516,082	20,814,241	3,701,841	15%	22,530,000	22,594,982	1,780,741	8%
TOTAL	253,240,600	311,242	741,000	305,694	229,471,066	212,380,591	41,606,557	18%	226,110,000	226,856,548	14,475,957	6%

ENERGY USAGE:

NATURAL GAS



ELECTRICITY



FUEL



MEMO TO: Mitch Dion, General Manager

FROM: Judy Brewer, Administrative & Human Resource Supervisor

SUBJECT: Status Report for the meeting of April 18, 2023

Rental Properties

- Minimal exterior landscape work was done in 2022, considerable work to be completed after the snow melts to restore the site. Repairs to roof leaks, irrigation work and restoration of landscaped areas
- Will request RFQ's for custodial support at 298 and 160 Kingsbury
- Tenant (K-2) requested to relocate their sign higher on the marquee, granted their request. We're still looking to refurbish the entire marquee this Summer

Miscellaneous

- Advertised RFQ's for auditing services and FY23 Waterline and Road project, both RFQ's have been closed
- Continue to update routine forms and customer facing documents to reflect service-oriented tone and eliminate repetitive messaging
- Turning the website over to a Spring theme while updating our customers on current events on a weekly basis if needed

Human Resources

- Updating internal procedures and safety manual (many dated 2002)
- Minor revision to the personnel manual to reflect bi-weekly payroll starting next fiscal year and adding Appendix A (list of approved job descriptions)
- Revising labor and productivity measurements and reporting
- Enrolling and removing old/new Employee in Pers/Insurance/Union etc.
- Researching several avenues for paperless time keeping and outsourcing payroll
- Prepared presentation regarding Workers Compensation to present at an All hands meeting so that our Employees have a better understanding of what is expected, if needed

General Information

- Writing recommended revision to procedures to avoid shut off notices for accounts with nominal balance due
- Developing refund policy for balances with diminutive amounts. Evaluating cost effective alternatives to checks
- Finalized an audit on all outstanding permits that we currently have, working on internal permit procedures to make sure that our data stays current
- Followed up with Douglas County regarding information needed for VHR's, next step is to note properties in Springbrook, trying to figure out if it will be worth the time since we may not be continuing to use Springbrook
- Developing a list of all current contracts with expiration dates etc. so that we can have a cheat sheet to refer to
- Figuring out a date for document shredding to start to clean out the bays at 160 Pineridge so that we can use them for other purposes when we move
- Reaching out to different entities to see if we can partner with our Creek Cleanup Community Service Outreach

Mar-22			Mar-23		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	1	50.00	OFF/ON	1	50.00
INSPECTION	9	0.00	INSPECTION	4	0.00
ONCALL	0		ONCALL	3	540.00
PROFILE	3	0.00	PROFILE	0	
OFF	5	200.00	OFF	12	1,217.50
ESCROW	19	1,000.00	ESCROW	11	550.00
ON	8	400.00	ON	5	150.00
FROZEN	0		FROZEN	2	215.00
REREAD	2	0.00	REREAD	0	
NEW	4	0.00	NEW	0	
TOTAL		1,650.00	TOTAL		2,722.50





MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL
DATE: April 11, 2023
SUBJECT: Engineering Report for the Meeting of April 18, 2023

GENERAL

- Assisted with general service request items and general correspondence.
- System water loss calculation.
- Water Standard Detail update.

PROJECTS

Task Order #33: Tahoe Beach Club Management/Observation Services

- Correspondence with KGID and TBC for plan re-submittals and overall status.
- Phase III modifications were submitted, and comments provided.

Task Order #54: Sewer Master Plan

- Technical Memos #1, #2, #3, #4, and #5 have been submitted for review and comment. Comments have been received for TMs 2-4 and are being finalized.

Task Order #59: FY23 GIS On-Call

- Engaging with Kingsbury GID for on-call GIS support, as requested.
- Incorporating geotechnical records as new layer.

Task Order #60: Survey Support for FY23 – FY 25 Water Main and Road Improvement Projects

- FY23: Andria and Barrett (West)
 - Tasks complete for design.
- FY 24-25 efforts will commence once site conditions allow (no snow).

Task Order #61: FY23 Water Main and Road Improvement Project

- Project was re-bid with bids due April 10th. Two bids were received within the engineer's opinion of probable cost.
- Due diligence review of the bidders was performed by DOWL which did not present any reasons to withhold award.
- Next steps:
 - Award contract to RDC.
 - Confirm material procurement delivery.
 - Contracting and material submittals with RDC.
 - Set a pre-construction meeting.
 - Schedule construction.

Task Order #62: Palisades Sewer Lift Station Rehabilitation Project

- DOWL prepared and presented the 60% design submittal for review and comment.
- DOWL discussed schedule strategy with KGID and will proceed with a bid on April 28th, bid opening June 2nd, and award at the June 20th Board meeting. Construction is

MEMORANDUM

anticipated to occur in late summer allowing for the influence of groundwater to be at its lowest.

Task Order #63: Market Street Lift Station Preliminary Alternatives Evaluation and 15% Design

- DOWL has begun the initial outline of the alternatives evaluation report and engaged with its sub-consultants.
- DOWL will begin to make contact to stakeholders to understand influence to each alternative as it develops requirements and strategy to each alternative.



March 20, 2023

Tahoe Water Supplier Association
Madonna Dunbar, Executive Director
1220 Sweetwater Road
Incline Village, NV 89451

**RE: TAHOE WATER SUPPLIER ASSOCIATION (TWSA)
2022 WATERSHED CONTROL PROGRAM ANNUAL REPORT**

Bureau of Safe Drinking Water Project number WA-0007109-22

Dear Madonna,

This letter confirms the submittal of the 2022 Annual Watershed Control Program (WCP) report, received in our office on December 21, 2022, to comply with the requirements of Nevada Administrative Code (NAC) 445A.525 and 40 Code of Federal Register (CFR) §141.71 and §141.520.

The report was prepared by the Tahoe Water Suppliers Association (TWSA) for the Kingsbury GID (KGID NV0000004), Edgewood Water Company (EWC NV0000235), Incline Village GID (IVGID NV0000158), Zephyr Cove Water Utility District (ZWUD NV0000258), and Glenbrook Homeowners Association (GHOA NV0000356), public water systems which all have filtration avoidance status, and for the Round Hill GID (RHGID NV0000260) and Cave Rock-Skyland (CRS NV0000259), which are filtered water systems. Some California public water systems also participate in the WCP.

The document is approved for meeting the requirement for an annual report to assess the WCP. By continuing to enhance the collaborative efforts of TWSA, the program will reinforce the commitment to minimize the potential for contamination in the source water for the Nevada public water system that operate under the surface water treatment filtration avoidance criteria.

March 20, 2023

Re: 2022 WATERSHED CONTROL PROGRAM ANNUAL REPORT – (WA-0007109-22)A

Page 2 of 2

If you have any questions, please call me at (775) 687-9528 or email rlang@ndep.nv.gov.

Sincerely,



Reginald Lang III, PE
Bureau of Safe Drinking Water

cc: Andrea Seifert, Chief, Bureau of Safe Drinking Water (BSDW)
Alex Lanza, Compliance Branch Supervisor BSDW
Brendon Grant, Engineering Branch Supervisor BSDW
Andrew Hickman, RHGID 0260, andrew@rhgid.org
Katie Charlebois, GHOA 0356, GLENBROOKWATERCOOP@GMAIL.COM
Mitch Dion, KGID 0004, mitch@kgid.org
Tom White, Douglas County, ZWUD 0258, twhite@douglasnv.us
Tom White, Douglas County, CRS 0259, twhite@douglasnv.us
Jim Youngblood, IVGID 0158, james_youngblood@ivgid.org
Patrick McKay, EWC 0235, pmckay@edgewoodwatercompany.com
Madonna Dunbar, TWSA, madonna_dunbar@ivgid.org

