



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE AND PUBLIC HEARING
AGENDA
TUESDAY, JANUARY 17, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees will be held on Tuesday January 17, 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 for the public 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 **5883548**. 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 December 13, 2022.
7. **Approval of Consent Calendar: For Possible Action:**
Items on the Consent Calendar will be approved without discussion unless the item is specifically "brought forward" for discussion.
 - A. **For Possible Action:** List of Claims
 - B. Financials

NEW BUSINESS

1. **For Information and Possible Action:** Organization of the Board of Trustees and the Election of Officers
2. **For Information and Possible Action:** Initial Discussion and Budget Assumptions for FY24
3. **For Information and Possible Action:** Compensation Adjustment for Exempt Employees
4. **For Information and Possible Action:** Clarification of the Vacation Rental Properties in Kingsbury General Improvement District Ordinance N. 2 Rates, Rules, and Regulations for Sewer Service
5. **For Information and Possible Action:** Engineering Services for Palisades Sewer Lift Station Rehabilitation
6. **For Information and Possible Action:** Capital Asset Policy
7. **For Information and Possible Action:** Building 160 Pine Ridge Drive and Facilities update

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**

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, DECEMBER 13, 2022**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:03 p.m. by Sandra Parks.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Parks, Nelson, Yanish, Trigg and Schorr. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft. Tiffany Williamson and Laura Nelson from Eide Bailly CPA's and Keith Shaffer of Resource Concepts Inc. and citizen Roberta Stillwell were also present.

PUBLIC COMMENT – There was no public comment.

APPROVAL OF AGENDA –

M-12/13/2022-1 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the Agenda.

APPROVAL OF MINUTES – Schorr requested modification to the statement on Page 3 of the minutes to reflect as follows: Schorr inquired if the debt service ratio would prohibit other desired projects during the timeframe.

M-12/13/2022-2 - Motion by Parks, seconded by Nelson, and passed to approve the Regular Meeting Minutes dated November 15, 2022, as amended.

APPROVAL OF CONSENT CALENDAR –

Regarding Item A: List of Claims, Parks requested verification regarding two payments to the auditor. It was explained that two payments were a matter of timing and the inclusion of an additional work item for the auditor relating to GASB 87 (leases). Parks inquired about a payment to Hot Springs Spa which was identified as a refund for temporary water connection.

Schorr questioned #62275 for vactor repair that was paid to an individual. Dion confirmed he is a sole-proprietor.

M-12/13/2022-3 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the Consent Calendar Item A: List of Claims in the amount of \$229,399.27 as represented by check numbers 62248 through 62247.

NEW BUSINESS

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

FOR POSSIBLE ACTION:

Presentation of Audited Financial Statements and Auditor's Report for the Fiscal Year Ended June 30, 2022

The Independent Auditor's Reports were provided fulfilling the annual requirement.

Tiffany Williamson reviewed the documentation and requirements. She noted the required audit communications the adoption of GASB 87, as required this year. She reviewed the financial statements including accounting liabilities and disclosures for long term debt, including OPEB and pension information. She noted there were no adjusting journal entries noted or errors in accounting of the district. She reviewed prior year adjustments that were immaterial. This is an unmodified opinion.

Williamson noted that balances are consistent with prior years and debt decreased with payments and no new debt.

Schorr questioned if underlying promissory notes are provided and reviewed. Williamson confirmed that notes are provided along with amortizations, balances are reviewed, and payments are tested. Schorr inquired if KGID can cover operational expenses and debt service and Williamson confirmed.

William noted the new GASB requirements regarding leases in Notes 5 and 8. She addressed Note 2, stating there were no issues noted regarding violations of the budget. She noted the compliance report which indicates there are no internal control issues or recommendations.

Nelson questioned rental property as an Enterprise Fund. Williamson explained they are in the General Fund explained because they are not specific to water or sewer. Nelson stated she feels they should be allocated. Williamson explained that allocation to the enterprise fund would have to be determined by the board. She stated that it seems appropriately treated on the books as there is no use of the funds at the rental property. She added that Fund 80 tracks income and expenditures. Creating a separate fund for 160 Pineridge was discussed and may be reviewed.

Nelson questioned if there was guidance regarding amortization and depreciation. Williamson explained that they test the schedule the district maintains.

Nelson questioned if the cash in checking is FDIC insured over \$500K. Williamson confirmed the insurance covers up to \$250K per bank and less than \$300K is not insured. The funds held by the State of Nevada has no insurance limits. It was explained that some checks are \$200K-\$300K and funds are needed.

Nelson questioned OPEB changes of \$51K. Williamson explained it comes from the actuary report which takes into consideration inflation and economic changes. Williamson offered to review and report back. Nelson requested to review the employee benefits budgeted versus actual.

M-12/13/2022-4 - Motion by Nelson, seconded by Trigg, and unanimously passed to accept the Audited Financial Statements and Auditor's Report for the Fiscal Year Ended June 30, 2021.

Williamson and Nelson exited the meeting.

Approval of professional services for the assessment and programmatic repairs and renovations to Pump Station 3 and Reservoir

A written report was provided, and it was explained that reservoirs and pump stations need an assessment process and capital program for renovation.

Keith Shaffer explained that RCI is experienced in evaluating and preparing specification for water systems. He felt this scope of work was adequate to produce descriptions of work needed for state funding.

Schorr questioned using the funds to upgrade the project instead of engineering. It was explained that engineering is required to conduct the evaluation, prepare plans specifications and bidding, and for construction mgmt./administration. It will also be utilized for capital planning. In response to Schorr's question, Shaffer explained that the report provided should be sufficient to obtain funding. It will not include a full design; however, can be used for the specific final report for the projects. Dion noted that he could get a reservation in the state revolving fund with the level of information obtained in this report.

Parks requested Garden's opinion regarding the status of Station 3. Garden stated that Station 3 is the heart of the system to move water to the top of the hill, which requires additional updating before other stations.

M-12/13/2022-5 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the professional services for the Assessment and Programmatic Repairs and Renovations for Pump Station 3 and Reservoir and authorize General Manager to sign appropriate contractual agreements in the amount of \$24,500.

Shaffer exited the meeting.

Presentation of the final design for building renovation of crew facilities at 160 Pine Ridge Drive and possible direction to proceed to bidding process

A review of the schematic was provided and reviewed. In response to questions, it was affirmed that an elevator is included as well as the ramps needed for ADA compliance and this concept adequately fulfill the requirement for crew facilities as well as making the upstairs usable for public meetings.

Nelson suggested procuring some supplies outside of the contractor. It was explained that it is not feasible for split procurement as the material list is long and diverse, the contractor would be handling supplies. Downstairs will have one general contractor to complete the project, however for upstairs the district could serve as the general contractor and use sub-contractors but time and availability of contractors is limited.

Schorr suggested including administrative with the current scope due to upcoming lease expirations. Schorr suggested proceeding with renovations for upstairs at the same time which would likely have success for a timely result. Dion has requested a proposal from the architect for the upstairs area and reply is pending. This may be included as an add-on bid item.

Nelson and Parks made comments regarding the breakroom on each level. In response, it was noted that the large room on second floor is currently in the configuration shown but when restrooms were expanded into the space the breakroom would be much smaller and more superficial as a coffee counter.

In response to comments, it was explained that the plans will go out to bid with similar process as other projects and prevailing wage will be required. Contractor requirements for government projects were discussed. The architect's estimate is based upon their experience; actual costs will be dependent on contractor bids. Contractor bids were briefly discussed. In response to Trigg's questions, it was explained that upstairs could be considered tenant improvements and proceed with a less cumbersome process; however, permits and prevailing wages will be required.

Yanish stated that the original intent was to occupy the building and improvements could be recouped with sale of the other building. She suggested proceeding with the improvements.

Dion indicated no action was needed just general concurrence to proceed. He stated the bid will likely be opened in February with documents due in March, and approval in April. The board was supportive of Dion's request.

There was a 5-minute break at 6:35.

Public Hearing and Possible Action for Rate Setting of Snow Removal Fees

It was noted that there was no public present or public comment. Dion noted the support of Charles Hancock in prior correspondence.

M-12/13/2022-6 - Motion by Nelson, seconded by Parks, and unanimously passed to open the public hearing.

A presentation on the Snow Removal Rate setting was provided. The summary was reviewed with the three-step process to include an over-ride clause to implement the next rate in the event the fund balance falls below \$1M. Capital replacement is an added cost to this fund. The methodology for the calculations was reviewed.

Nelson noted the discrepancy in the notice and actual proposal. This was attributed to an error because it was prepared when the proposed rate was higher. It was clarified that the rate will begin at \$20.25 effective February 1, 2023, based on prior board suggestion. This is stated correctly in the proposed resolution.

M-12/13/2022-7 - Motion by Trigg, seconded by Nelson, and unanimously passed to close the public hearing.

M-12/13/2022-8 - Motion by Parks, seconded by Trigg, and unanimously passed to adopt Resolution 2022-02 increasing the Snow Removal Fee.

Board Reports

Yanish added that the Nevada League of Cities and Municipalities president is finishing this term and Laurie Bagwell, Carson City Mayor is in coming president.

Nelson stated that it is difficult to pay competitive wages at the sewer district and many employees are moving to the private sector because of inflation. To combat this, the Sewer District is structuring a compensative package in order to retain their employees while a rate study is completed. Nelson suggested pay scale review for current KGID employees.

Nelson noted the convention center hoping to open in July due to delays with materials. They are anticipating having larger events in off seasons, other than summers. There was discussion regarding funds received by the county from the convention center without paying for impacts.

Management Reports

General Manager's Report

Dion provided a reference document regarding the TMDL program. Wetlands and TDML credits from contribution to removal were discussed. Removal of fine sediments is important to KGID in order to maintain the lake water. Snow removal for the recent storm and customer satisfaction were discussed.

There was a small sewage backup resulting in the resident releasing a small spill upon their property.

Garden stated Summit Plumbing responded quickly, and cleanup was performed under the home per NDEP guidelines; however, the homeowner is not satisfied. She has indicated that she will contact her attorney. There was a significant elevation change from the manhole to the residence cleanout. He indicated it is recommended in KGID policies to have a backwater valve in the sewer lateral as proper precaution on their own line which is lacking and would have prevented this spill when their plumber opened the line and released the sewage.

Utility Operations Superintendent's Report

Energy costs and usage were noted.

Administrative and Human Resources Report

A service request comparison was reviewed. The hours worked comparison also discussed. It was also noted by Nelson that the audit was completed by Judy during Brandy's absence.

Attorney's Report

There was nothing to report.

Engineer's Report

It was explained that the new company DOWL has lost some employees; however, Matt will remain with a new title of Vice President of Water Operations. They have indicated their concern with timing for project completion due to the staffing issues.

CORRESPONDENCE – None.

FINAL PUBLIC COMMENT – There was an annual district potluck held at the office today.

UNFINISHED BUSINESS

ADJOURNMENT

M-12/13/2022-9 - Motion by Nelson, seconded by Trigg, and unanimously passed to adjourn the meeting at 7:25 p.m.

Respectfully submitted,

Sandra Parks, Chair

Attest:

Craig Schorr, Secretary

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/10/2022 Through 1/12/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62344	12/13/2022	JODIE NELSON	Employee: NELSON; Pay Date: 12/13/2022	640.57
62345	12/13/2022	SANDRA D. PARKS	Employee: PARKS; Pay Date: 12/13/2022	600.57
62346	12/13/2022	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 12/13/2022	640.57
62347	12/13/2022	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 12/13/2022	640.57
62348	12/13/2022	NATALIE YANISH	Employee: YANISH; Pay Date: 12/13/2022	640.57
62349	12/15/2022	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 12/15/2022	1,996.67
62350	12/15/2022	JUDITH BREWER	Employee: BREWER; Pay Date: 12/15/2022	2,054.21
62351	12/15/2022	MITCHELL S. DION	Employee: DION; Pay Date: 12/15/2022	3,888.61
62352	12/15/2022	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 12/15/2022	2,687.30
62353	12/15/2022	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 12/15/2022	3,507.10
62354	12/15/2022	BRANDON GARDEN	Employee: GARDEN; Pay Date: 12/15/2022	3,374.57
62355	12/15/2022	BRANDY JOHNS	Employee: JOHNS; Pay Date: 12/15/2022	2,329.13
62356	12/15/2022	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 12/15/2022	3,510.22
62357	12/15/2022	BYRAN D. MOSS	Employee: MOSS; Pay Date: 12/15/2022	2,928.21
62358	12/15/2022	LEIGH C. STANTON	Employee: STANTO; Pay Date: 12/15/2022	1,468.93
62359	12/15/2022	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ 265LTRS 350 PSI	380.92
62359	12/15/2022	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	368.50
62360	12/15/2022	CASHMAN EQUIPMENT	SKID STEER EDGE-CUTTING, LOCKNUT, & SCREW FLAT HEAD	324.70
62361	12/15/2022	CHARTER COMMUNICATIONS	8354150020207393 97 BEACH CLUB DR	149.98
62362	12/15/2022	MITCHELL S. DION	REIMBURSE MILEAGE LOG 12/8/22 LEAGUE OF CITIES BOARD MEET/DI	80.63
62363	12/15/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES SEWER PER 11/26/22	280.00
62363	12/15/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES SURVEY FOR FY23-FY25 PROJECTS	19,290.25
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST.	50.92
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.92

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/10/2022 Through 1/12/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	173.67
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	40.64
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY ST.	81.86
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	92.17
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	304.02
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	51.60
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.24
62364	12/15/2022	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.31
62365	12/15/2022	IMPORTS AND SPORTS	OIL 10W30 SMALL EQUIPMENT MAINT.	24.99
62366	12/15/2022	JENSEN PRECAST	111 TRAMWAY PRV COVER ASSEMBLY 4878 HEAVY DUTY & CAST IRON C	6,767.00
62367	12/15/2022	KINGSBURY AUTOMOTIVE	TRUCK 20 FRONT STRUT ASSEMBLY, REAR SHOCK ASSEMBLY & AXLE SH	1,713.85
62368	12/15/2022	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 12/31/22	216.91
62369	12/15/2022	MINDEN LAWYERS, LLC	LEGAL SERVICES 11/30/22	4,004.32
62370	12/15/2022	NEXTIVA, INC.	ACCT. 3680856 OFFCICE PHONE LINES	256.00
62371	12/15/2022	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 12/1/22	1,222.50
62372	12/15/2022	PACIFIC OFFICE AUTOMATION	ACCT. 710273 MAINTENANCE AGREEMENT B&W 5769 COLOR 2794	200.00
62373	12/15/2022	PAUL CAVIN ARCHITECT LLC	ENGINEERING SERVICES 22040-KGID BLDG 160 PINERIDGE	18,615.00
62374	12/15/2022	CASH	REIMBURSE PETTY CASH ACCOUNT 7/1/22 TO 12/9/22	131.46
62375	12/15/2022	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	144.76
62376	12/15/2022	SHRED-IT	ACCT. 1000324389 SHRET SERVICES 11/9/22	37.00
62377	12/15/2022	SIERRA ENVIRONMENTAL MONITORIN	BROMATE	160.00
62377	12/15/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORM-QT	25.00
62377	12/15/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A	50.00
62377	12/15/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A & COLIFORMS-QT	200.00
62377	12/15/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-QT	75.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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Check Number	Check Date	Payee	Transaction Description	Check Amount
62378	12/15/2022	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW SERVICE 11/17/22	65.42
62378	12/15/2022	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINRIDGE/298 KINGSBURY COMM BIN 11/30/22	392.52
62379	12/15/2022	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 11/30/22	1,478.00
62380	12/15/2022	LEIGH C STANTON	REIMBURSE AMOUNT PAID FOR UNION DUES FOR PAY PER 11/15/22	30.39
62380	12/15/2022	LEIGH C STANTON	REIMBURSE UNION DUES WITHHELD PAY PER 11/30/22 NOT TO BEGIN	30.39
62381	12/15/2022	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,612.72
62381	12/15/2022	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, ROHR, RUNTZEL, SCHRAUBEN,	1,552.08
62382	12/15/2022	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 12/1/22	7,176.89
62383	12/15/2022	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL	60.00
62383	12/15/2022	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
62384	12/15/2022	UNITED STATES POSTAL SERVICE	PO BOX 2220 RENEWAL 1/1/23 TO 12/31/23	312.00
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN PUMP	131.92
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	173.92
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE PUMP	193.01
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA (384) PUMP	151.00
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW PUMP	414.47
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE 1	287.87
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE 2	130.91
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE 4-6	310.82
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY	185.77
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY GRADE UP	33.93
62385	12/21/2022	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY DOWN	425.67

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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Check Number	Check Date	Payee	Transaction Description	Check Amount
62386	12/27/2022	ABILA	ABILLA CLOUD CONVERSON AND SUBSCRIPTION 2/1/23-1/31/24	0.00
62386	12/30/2022	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 12/30/2022	1,702.13
62387	12/27/2022	AFLAC	ACCT FA935 - INSURANCE 12/22	0.00
62387	12/30/2022	JUDITH BREWER	Employee: BREWER; Pay Date: 12/30/2022	2,054.21
62388	12/27/2022	AMERICAN PUBLIC WORKS ASSOC	DION DUES 2/1/23-1/31/24	0.00
62388	12/30/2022	MITCHELL S. DION	Employee: DION; Pay Date: 12/30/2022	3,888.61
62389	12/27/2022	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	0.00
62389	12/30/2022	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 12/30/2022	3,174.50
62390	12/27/2022	BARTON HEALTHCARE SYSTEM	VISIT#:29634096 DRUG SCREEN	0.00
62390	12/30/2022	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 12/30/2022	2,782.03
62391	12/27/2022	AMY C. CARAMAZZA	12-13 BOARD MEETING MINUTES	0.00
62391	12/30/2022	BRANDON GARDEN	Employee: GARDEN; Pay Date: 12/30/2022	3,380.19
62392	12/27/2022	CHARTER COMMUNICATIONS	8354150020197776 KINGSBURY GR.	0.00
62392	12/30/2022	BRANDY JOHNS	Employee: JOHNS; Pay Date: 12/30/2022	1,972.43
62393	12/27/2022	DOUGLAS COUNTY LAKE TAHOE	2022-23 THIRD QUARTER M&O/DIST. DEVELOPMENT PLAN	0.00
62393	12/27/2022	DOUGLAS COUNTY LAKE TAHOE	REFUND DUE FROM FY 2021-22	0.00
62393	12/30/2022	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 12/30/2022	2,979.66
62394	12/27/2022	EASTERN SIERRA ENGINEERING	GEOTECHNICAL INVESTIGATION FOR 2023 WATER AND ROAD PROJ.	0.00
62394	12/27/2022	EASTERN SIERRA ENGINEERING	TASK 2 STORM WATER PLAN AND RETAINING WALL BASE MAP INFO.	0.00
62394	12/30/2022	BYRAN D. MOSS	Employee: MOSS; Pay Date: 12/30/2022	1,802.84
62395	12/27/2022	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 07 1/1/23	0.00
62395	12/30/2022	LEIGH C. STANTON	Employee: STANTO; Pay Date: 12/30/2022	1,337.97
62396	12/27/2022	F AND B INC	PARKING LOT SNOW REMOVAL 2022-2023 160 PINERIDGE/298 KINGSBU	0.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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62396	12/30/2022	ABILA	ABILLA CLOUD CONVERSON AND SUBSCRIPTION 2/1/23-1/31/24	3,226.25
62397	12/27/2022	FARR WEST ENGINEERING	2021 WATERLINE AND ROAD REPLACEMENT	0.00
62397	12/27/2022	FARR WEST ENGINEERING	FY 23 GENERAL SERVICES ~ BOARD REPORT	0.00
62397	12/27/2022	FARR WEST ENGINEERING	FY23 ANDRIA & BARRETT WATER AND ROAD PROJ.	0.00
62397	12/27/2022	FARR WEST ENGINEERING	FY23 GIS SERVICES	0.00
62397	12/30/2022	AFLAC	ACCT FA935 - INSURANCE 12/22	515.07
62398	12/27/2022	FLYERS ENERGY LLC	FUEL REGULAR 77.1 GAL DIESEL 8 GAL	0.00
62398	12/30/2022	AMERICAN PUBLIC WORKS ASSOC	DION DUES 2/1/23-1/31/24	251.90
62399	12/27/2022	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 HELATH/LIFE PREM. 12/2022	0.00
62399	12/30/2022	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	630.69
62400	12/27/2022	JEWISH COMMUNITY CENTER	JAN. 2023 OFFICE RENT/UTILITIES AND JANITORIAL	0.00
62400	12/30/2022	BARTON HEALTHCARE SYSTEM	VISIT#:29634096 DRUG SCREEN	65.00
62401	12/27/2022	MANCHESTER ENTERPRISES	2022-23 SNOW REMOVAL (OCTOBER-DECEMBER)	0.00
62401	12/30/2022	AMY C. CARAMAZZA	12-13 BOARD MEETING MINUTES	202.50
62402	12/27/2022	PAMELA JOANNE NANCE	11/22 (4) CLEANINGS	0.00
62402	12/30/2022	CHARTER COMMUNICATIONS	8354150020197776 KINGSBURY GR.	139.98
62403	12/30/2022	DOUGLAS COUNTY LAKE TAHOE	2022-23 THIRD QUARTER M&O/DIST. DEVELOPMENT PLAN	307,267.50
62403	12/30/2022	DOUGLAS COUNTY LAKE TAHOE	REFUND DUE FROM FY 2021-22	(171,791.00)
62404	12/27/2022	NV ENERGY	1000044046907329692 399 EUGENE	0.00
62404	12/27/2022	NV ENERGY	1000044086803274204 GALAXY LN PUMP	0.00
62404	12/27/2022	NV ENERGY	1000044086803297718 403 KIMBERLY BROOK LN	0.00
62404	12/27/2022	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	0.00
62404	12/27/2022	NV ENERGY	1000044086803301940 EASY ST. UNIT N/T134	0.00
62404	12/27/2022	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	0.00

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62404	12/27/2022	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	0.00
62404	12/27/2022	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	0.00
62404	12/27/2022	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	0.00
62404	12/27/2022	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	0.00
62404	12/27/2022	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	0.00
62404	12/27/2022	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	0.00
62404	12/27/2022	NV ENERGY	1000044086807006297 346 EUGENE DR.	0.00
62404	12/27/2022	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	0.00
62404	12/27/2022	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	0.00
62404	12/30/2022	EASTERN SIERRA ENGINEERING	GEOTECHNICAL INVESTIGATION FOR 2023 WATER AND ROAD PROJ.	7,082.73
62404	12/30/2022	EASTERN SIERRA ENGINEERING	TASK 2 STORM WATER PLAN AND RETAINING WALL BASE MAP INFO.	8,290.00
62405	12/27/2022	ODP BUSINESS SOLUTIONS, LLC	TWO BOXES OF 20LB PAPER ON AUTO DELIVERY - CANCELLED AUTO	0.00
62405	12/30/2022	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 07 1/1/23	1,231.30
62406	12/27/2022	PUBLIC EMPLOYEES	EMPLÓYEE AND EMPLOYERS PERS CONTRIBUTION 12/2022	0.00
62406	12/30/2022	F AND B INC	PARKING LOT SNOW REMOVAL 2022-2023 160 PINERIDGE/298 KINGSBU	2,500.00
62407	12/27/2022	ROUND HILL GENERAL IMPR DIST	DORLA COURT CONSUMP 11/17-12/16/22	0.00
62407	12/30/2022	FARR WEST ENGINEERING	2021 WATERLINE AND ROAD REPLACEMENT	2,740.50
62407	12/30/2022	FARR WEST ENGINEERING	FY 23 GENERAL SERVICES - BOARD REPORT	189.00
62407	12/30/2022	FARR WEST ENGINEERING	FY23 ANDRIA & BARRETT WATER AND ROAD PROJ.	9,666.75
62407	12/30/2022	FARR WEST ENGINEERING	FY23 GIS SERVICES	650.00

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62408	12/27/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A & COLIFORMS-QT	0.00
62408	12/27/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-QT	0.00
62408	12/30/2022	FLYERS ENERGY LLC	FUEL REGULAR 77.1 GAL DIESEL 8 GAL	410.10
62409	12/27/2022	SIERRA NEVADA CONSTRUCTION	PAY APPLICATION 2 2022 CONCRETE ROADWAY RPRS LAKESIDE HWY 50	0.00
62409	12/30/2022	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 HELATH/LIFE PREM. 12/2022	16,863.00
62410	12/27/2022	THUNDERBIRD COMMUNICATIONS INC	ENG. SVCE FOR SCADA 12/5 & 12/14/22	0.00
62410	12/30/2022	JEWISH COMMUNITY CENTER	JAN. 2023 OFFICE RENT/UTILITIES AND JANITORIAL	6,050.00
62411	12/27/2022	TROJAN TECHNOLOGIES	FREIGHT FOR DETECTION ASSY, ONLINE UVT	0.00
62411	12/30/2022	MANCHESTER ENTERPRISES	2022-23 SNOW REMOVAL (OCTOBER-DECEMBER)	123,750.02
62412	12/27/2022	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803...	0.00
62412	12/27/2022	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 12/2022	0.00
62412	12/27/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENARRO_ 12/2022	0.00
62412	12/27/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_12/2022	0.00
62412	12/30/2022	PAMELA JOANNE NANCE	11/22 (4) CLEANINGS	1,000.00
62414	12/30/2022	NV ENERGY	1000044046907329692 399 EUGENE	740.56
62413	VOID	NV Energy		
62414	12/30/2022	NV ENERGY	1000044086803274204 GALAXY LN PUMP	129.86
62414	12/30/2022	NV ENERGY	1000044086803297718 403 KIMBERLY BROOK LN	406.88
62414	12/30/2022	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	32.80
62414	12/30/2022	NV ENERGY	1000044086803301940 EASY ST. UNIT N/T134	36.87
62414	12/30/2022	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	45.85
62414	12/30/2022	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,124.11
62414	12/30/2022	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,687.42
62414	12/30/2022	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	102.97

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62414	12/30/2022	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	80.03
62414	12/30/2022	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	50.04
62414	12/30/2022	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	596.78
62414	12/30/2022	NV ENERGY	1000044086807006297 346 EUGENE DR.	6,767.26
62414	12/30/2022	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	67.78
62414	12/30/2022	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,566.33
62415	12/30/2022	ODP BUSINESS SOLUTIONS, LLC	TWO BOXES OF 20LB PAPER ON AUTO DELIVERY - CANCELLED AUTO	79.98
62416	12/30/2022	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 12/2022	22,389.10
62417	12/30/2022	ROUND HILL GENERAL IMPR DIST	DORLA COURT CONSUMP 11/17-12/16/22	109.65
62418	12/30/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-F/A & COLIFORMS-QT	100.00
62418	12/30/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-QT	25.00
62419	12/30/2022	SIERRA NEVADA CONSTRUCTION	PAY APPLICATION 2 2022 CONCRETE ROADWAY RPRS LAKESIDE HWY 50	79,817.81
62420	12/30/2022	THUNDERBIRD COMMUNICATIONS INC	ENG. SVCE FOR SCADA 12/5 & 12/14/22	1,750.00
62421	12/30/2022	TROJAN TECHNOLOGIES	FREIGHT FOR DETECTION ASSY, ONLINE UVT	51.84
62422	12/30/2022	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803...	27.00
62422	12/30/2022	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 12/2022	18.18
62422	12/30/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENARRO_12/2022	20.15
62422	12/30/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_12/2022	17.37
62423	1/10/2023	BURGARELLO ALARM	VARIOUS STATIONS ALARM MONITORING 1/1/23 - 3/31/23	1,665.54
62424	1/10/2023	BYRAN MOSS	REIMBURSE DISTRIBUTION 2 RENEWAL	50.00
62425	1/10/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW	139.98
62426	1/10/2023	MITCHELL S. DION	COMPENASATION EQUAL TO HSA 1/1/2023	3,650.00

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62427	1/10/2023	THE REINALT-THOMAS CORPORATION	TRUCK 1020 PATHFINDER TIRES	684.00
62428	1/10/2023	F AND B INC	SNOW REMOVAL STAGECOACH/QUAKING ASPEN SNOW FENCE	1,666.66
62429	1/10/2023	FLYERS ENERGY LLC	FUEL REGULAR 116.7 GAL	513.85
62429	1/10/2023	FLYERS ENERGY LLC	FUEL REGULAR 129.2 GAL	552.76
62429	1/10/2023	FLYERS ENERGY LLC	FUEL REGULAR 35 GAL DIESEL 96 GAL	587.67
62430	1/10/2023	GARRETT'S HANDYMAN SERVICE	298 KINGSBURY GRADE BACK STEP SNOW SHOVELING	75.00
62431	1/10/2023	IMPORTS AND SPORTS	AIR FILTER SM EQUIPMENT	23.29
62431	1/10/2023	IMPORTS AND SPORTS	PORTALBE GENERATOR SPARK PLUG-COPPER	3.75
62431	1/10/2023	IMPORTS AND SPORTS	WASHER FLUID 20 BLUE EXTREME	26.94
62432	1/10/2023	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 1/1/2023	536.43
62433	1/10/2023	KINGSBURY HARDWARE	MIDWEST A	4.12
62433	1/10/2023	KINGSBURY HARDWARE	PROPANE EXCHANGE & 15A 125V 3-WIRE PLUG	33.11
62434	1/10/2023	PAMELA JOANNE NANCE	160 PINERIDGE/298 KINGSBURY 4 CLEANINGS DECEMBER	1,000.00
62435	1/10/2023	NEXTIVA, INC.	ACCT. 3680856 OFFICE TELEPHONE LINES	259.73
62436	1/10/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	24.38
62436	1/10/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	8.13
62436	1/10/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	85.13
62436	1/10/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	199.35
62436	1/10/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	69.81
62436	1/10/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	73.56
62436	1/10/2023	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	50.16
62436	1/10/2023	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	53.80
62436	1/10/2023	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	183.34

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
62436	1/10/2023	NV ENERGY	1000044086803304290 KINGBURY GRADE UNIT F1	9.48
62437	1/10/2023	NEVADA WATER RESOURCES ASSOCIA	2023 NWRA INDIVIDUAL MEMBERSHIP DUES DION	125.00
62438	1/10/2023	SOCOTRA CAPITAL NEVADA	REFUND SECURITY DEPOSIT 298 KINGSBURY GRADE UNIT 1G	15.91
62439	1/10/2023	SUMMIT FIRE & SECURITY	ANNUAL CO2 EXTINGUISHER TEST & SERVICE ALL STATIONS	1,856.50
Report Total				<u>583,828.98</u>

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KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	37%
CASH POSITION						WATER	40%
Oct-22						SEWER	21%
						SNOW	5%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 7,615,945.29	\$ (12,114.12)	\$ -	\$ 153,922.96	\$ (690,724.58)	\$ 7,067,029.55	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 36,342.36	\$ 12,114.12	\$ -	\$ -	\$ -	\$ 48,456.48	
GENERAL INVESTMENT	\$ 38.73	\$ -	\$ -	\$ -	\$ -	\$ 38.73	
GF TOTAL						\$ 7,115,524.76	
WATER FUND	\$ 6,837,053.24	\$ (245,410.30)	\$ -	\$ 425,480.77	\$ (604,167.44)	\$ 6,412,956.27	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 131,056.12	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 159,598.16	
WATER INVESTMENT	\$ 20.20	\$ -	\$ -	\$ -	\$ -	\$ 20.20	
KGID/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DIST DEBT RESERVE	\$ 204,552.98	\$ 68,566.61	\$ -	\$ -	\$ -	\$ 273,119.59	
TREAT DEBT RESERVE	\$ 310,540.29	\$ 104,093.64	\$ -	\$ -	\$ -	\$ 414,633.93	
CAP IMPROV. RESERVE	\$ 1,078,059.83	\$ 44,208.01	\$ -	\$ -	\$ (3,806.00)	\$ 1,118,461.84	
WF TOTAL						\$ 8,378,789.99	
SEWER FUND	\$ 4,219,636.31	\$ (391.67)	\$ -	\$ 165,893.92	\$ (60,366.14)	\$ 4,324,772.42	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 1,175.01	\$ 391.67	\$ -	\$ -	\$ -	\$ 1,566.68	
SEWER INVESTMENT	\$ 33.96	\$ -	\$ -	\$ -	\$ -	\$ 33.96	
SF TOTAL						\$ 4,326,373.06	
SNOW REV. FUND	\$ 931,607.88	\$ (6,995.94)	\$ -	\$ 157,567.69	\$ (13,194.96)	\$ 1,068,984.67	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 20,987.82	\$ 6,995.94	\$ -	\$ -	\$ -	\$ 27,983.76	
SNOW INVESTMENT	\$ 19.36	\$ -	\$ -	\$ -	\$ -	\$ 19.36	
SNOW TOTAL						\$ 1,096,987.79	
160 PINERIDGE RENTAL	\$ (753.20)	\$ -	\$ -	\$ 2,422.32	\$ (364.20)	\$ 1,304.92	
70 RENTAL TOTAL						\$ 1,304.92	
298 KINGSBURY GRADE RENTAL	\$ 140,150.95	\$ -	\$ -	\$ 12,755.78	\$ (2,046.94)	\$ 150,859.79	
80 RENTAL TOTAL						\$ 150,859.79	
GRAND TOTALS	\$ 21,526,467.13	\$ 0.00	\$ -	\$ 902,865.34	\$ (1,372,259.12)	\$ 21,069,840.31	
CHECKING							
US BANK	\$ 287,586.57	\$ 700,000.00	\$ -	\$ 877,683.13	\$ (1,370,464.56)	\$ 494,805.14	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
						\$ -	
USB/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LOCAL GOVT POOLED	\$ 21,238,768.31	\$ (700,000.00)	\$ -	\$ 36,154.61	\$ -	\$ 20,574,922.92	
GRAND TOTALS	\$ 21,526,467.13	\$ -	\$ -	\$ 913,837.74	\$ (1,370,464.56)	\$ 21,069,840.31	

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	36%
CASH POSITION						WATER	40%
Sep-22						SEWER	20%
						SNOW	4%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 7,484,429.67	\$ (12,114.12)	\$ -	\$ 428,974.39	\$ (285,344.65)	\$ 7,615,945.29	✓
RESTRICTED CASH	\$ 24,228.24	\$ 12,114.12	\$ -	\$ -	\$ -	\$ 36,342.36	✓
GENERAL INVESTMENT	\$ 38.73	\$ -	\$ -	\$ -	\$ -	\$ 38.73	✓
GF TOTAL						\$ 7,652,326.38	
WATER FUND	\$ 6,813,365.71	\$ (244,316.40)	\$ -	\$ 502,398.16	\$ (234,394.23)	\$ 6,837,053.24	✓
RESTRICTED CASH	\$ 102,514.08	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 131,056.12	✓
WATER INVESTMENT	\$ 20.20	\$ -	\$ -	\$ -	\$ -	\$ 20.20	✓
KGID/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DIST DEBT RESERVE	\$ 136,212.71	\$ 68,340.27	\$ -	\$ -	\$ -	\$ 204,552.98	✓
TREAT DEBT RESERVE	\$ 206,790.26	\$ 103,750.03	\$ -	\$ -	\$ -	\$ 310,540.29	✓
CAP IMPROV. RESERVE	\$ 1,081,290.27	\$ 43,684.06	\$ -	\$ -	\$ (46,914.50)	\$ 1,078,059.83	✓
WF TOTAL						\$ 8,561,282.66	
SEWER FUND	\$ 4,396,830.93	\$ (391.67)	\$ -	\$ 169,022.10	\$ (345,825.05)	\$ 4,219,636.31	✓
RESTRICTED CASH	\$ 783.34	\$ 391.67	\$ -	\$ -	\$ -	\$ 1,175.01	✓
SEWER INVESTMENT	\$ 33.96	\$ -	\$ -	\$ -	\$ -	\$ 33.96	✓
SF TOTAL						\$ 4,220,845.28	
SNOW REV. FUND	\$ 938,219.26	\$ (6,995.94)	\$ -	\$ 40,292.06	\$ (39,907.50)	\$ 931,607.88	✓
RESTRICTED CASH	\$ 13,991.88	\$ 6,995.94	\$ -	\$ -	\$ -	\$ 20,987.82	✓
SNOW INVESTMENT	\$ 19.36	\$ -	\$ -	\$ -	\$ -	\$ 19.36	✓
SNOW TOTAL						\$ 952,615.06	
160 PINERIDGE RENTAL	\$ (2,500.97)	\$ -	\$ -	\$ 1,944.03	\$ (196.26)	\$ (753.20)	✓
70 RENTAL TOTAL						\$ (753.20)	
298 KINGSBURY GRADE RENTAL	\$ 127,982.73	\$ -	\$ -	\$ 13,660.35	\$ (1,492.13)	\$ 140,150.95	✓
80 RENTAL TOTAL						\$ 140,150.95	
GRAND TOTALS	\$ 21,324,250.36	\$ 0.00	\$ -	\$ 1,140,686.71	\$ (952,385.93)	\$ 21,526,467.13	✓
CHECKING							
US BANK	\$ 116,783.22	\$ -	\$ -	\$ 1,077,574.73	\$ (906,771.38)	\$ 287,586.57	✓
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	✓
						\$ -	
USB/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LOCAL GOVT POOLED	\$ 21,207,354.89	\$ -	\$ -	\$ 31,413.42	\$ -	\$ 21,238,768.31	✓
GRAND TOTALS	\$ 21,324,250.36	\$ -	\$ -	\$ 1,108,988.15	\$ (906,771.38)	\$ 21,526,467.13	✓

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 10/31/2022

	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	7,067,029.55	6,412,956.27	4,324,772.42	1,068,984.67	1,304.92	150,859.79	19,025,907.62
DISTRIBUTION DEBT SERVICE	0.00	273,119.59	0.00	0.00	0.00	0.00	273,119.59
TREATMENT DEBT SERVICE	0.00	414,633.93	0.00	0.00	0.00	0.00	414,633.93
CAPITAL IMPROVEMENT RESERVE	0.00	1,118,461.84	0.00	0.00	0.00	0.00	1,118,461.84
CASH HELD BY DOUGLAS COUNTY	167,521.38	0.00	0.00	0.00	0.00	0.00	167,521.38
Total CASH	7,235,050.93	8,219,171.63	4,324,772.42	1,068,984.67	1,304.92	150,859.79	21,000,144.36
INVESTMENTS							
INVESTMENTS	48,495.21	159,618.36	1,600.64	28,003.12	0.00	0.00	237,717.33
Total INVESTMENTS	48,495.21	159,618.36	1,600.64	28,003.12	0.00	0.00	237,717.33
ACCOUNTS RECEIVABLE							
ACCOUNTS RECEIVABLE	6.73	298,745.83	88,076.24	30,381.44	0.00	0.00	417,210.24
RENT RECEIVABLE	0.00	0.00	0.00	0.00	564.15	7,884.18	8,448.33
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STPJUD GRANT REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	102,068.39	0.00	0.00	0.00	0.00	0.00	102,068.39
A/R-EDGEWOOD WTR CO.	0.00	427.02	0.00	0.00	0.00	0.00	427.02
INTEREST RECEIVABLE - INVEST.	15,769.78	17,521.98	8,760.99	1,752.20	0.00	0.00	43,804.95
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	126,630.79	319,353.79	98,166.71	32,355.22	564.15	7,884.18	584,954.84
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	0.50	5,328.35	1,137.25	66,526.41	0.00	0.00	72,992.51
Total PREPAID EXPENSES	0.50	5,328.35	1,137.25	66,526.41	0.00	0.00	72,992.51
DEFERRED CHARGES BOND ISSUE COSTS (NET)							

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
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	(283,642.81)	0.00	0.00	0.00	0.00	(283,642.81)
Total DEFERRED CHARGES BOND ISSUE COSTS (NET)	0.00	66,056.73	0.00	0.00	0.00	0.00	66,056.73
Total CURRENT ASSETS	7,410,177.43	8,912,257.14	4,426,484.64	1,195,869.42	1,869.07	158,743.97	22,105,401.67
FIXED ASSETS							
PROPERTY PLANT & EQUIPMENT (NET)							
OFFICE EQUIPMENT	0.00	82,955.44	40,151.99	0.00	0.00	0.00	123,107.43
ACCUM. DEPR. OFFICE EQUIP.	0.00	(61,417.74)	(28,106.78)	0.00	0.00	0.00	(89,524.52)
EQUIPMENT	0.00	4,614,265.01	287,681.77	0.00	0.00	0.00	4,901,946.78
ACCUM. DEPR. EQUIPMENT	0.00	(2,552,409.19)	(126,933.96)	0.00	0.00	0.00	(2,679,343.15)
UTILITY PLANT IN SERVICE	0.00	20,484,991.85	5,659,395.29	0.00	0.00	0.00	26,144,387.14
ACCUM. DEPR. UTILITY PLANT	0.00	(3,244,566.23)	(5,295,395.07)	0.00	0.00	0.00	(8,539,961.30)
INFRASTRUCTURE	0.00	28,819,215.50	1,239,746.33	0.00	0.00	0.00	30,058,961.83
ACCUM. DEPR. INFRASTRUCTURE	0.00	(9,770,660.74)	(282,281.18)	0.00	0.00	0.00	(10,052,941.92)
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY VEHICLES & EQUIPMENT	0.00	(261,556.35)	0.00	0.00	0.00	0.00	(261,556.35)
ACCUM. DEPR. VEHICLES & EQUIP	0.00	552,313.34	8,113.28	0.00	0.00	0.00	560,426.62
CONSTRUCTION IN PROGRESS	0.00	(494,604.51)	(8,113.28)	0.00	0.00	0.00	(502,717.79)
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	1,276,501.19	146,967.98	0.00	0.00	0.00	1,423,469.17
Total FIXED ASSETS	0.00	40,250,154.83	1,641,226.37	0.00	0.00	0.00	41,891,381.20
Total ASSETS	7,410,177.43	49,162,411.97	6,067,711.01	1,195,869.42	1,869.07	158,743.97	63,996,782.87
LIABILITIES							
CURRENT LIABILITIES							
ACCOUNTS PAYABLE	10,067.58	53,503.71	5,892.37	41,075.49	919.36	4,058.54	115,517.05
ACCOUNTS PAYABLE - TRADE	0.00	(3,178.96)	2,950.00	0.00	0.00	0.00	(228.96)
ACCOUNTS PAYABLE - SUSPENSE	0.00	(276.74)	0.00	0.00	0.00	0.00	(276.74)
LOSS PROTECTION PAYABLE	0.00	41.74	0.00	0.00	0.00	0.00	41.74
LINE PAYABLE	0.00	50,089.75	8,842.37	41,075.49	919.36	4,058.54	115,053.09
Total ACCOUNTS PAYABLE	10,067.58	50,089.75	8,842.37	41,075.49	919.36	4,058.54	115,053.09
PAYROLL RELATED PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SEP/ROTH IRA PAYABLE	0.00	(0.96)	0.00	0.00	0.00	0.00	(0.96)
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	6,151.57	73,588.83	9,356.90	4,268.54	0.00	0.00	93,365.84
ACCRUED TAXES VAC/SICK	1,796.74	21,948.32	2,678.34	1,178.94	0.00	0.00	27,602.34
UNION DUJES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	109,731.00	480,381.36	90,472.52	78,213.44	0.00	0.00	758,798.32
SIIS PAYABLE	0.00	(5,346.94)	0.00	0.00	0.00	0.00	(5,346.94)
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
LIFE INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	117,679.31	570,570.61	102,507.76	83,660.92	0.00	0.00	874,418.60
REFUNDABLE DEPOSITS							
REFUNDABLE DEPOSITS	0.00	129,860.00	70,477.00	0.00	1,000.00	7,176.00	208,513.00
PREPAID USER FEES	0.00	48,129.04	15,935.12	4,307.02	0.00	0.00	68,371.18
Total REFUNDABLE DEPOSITS	0.00	177,989.04	86,412.12	4,307.02	1,000.00	7,176.00	276,884.18
Total CURRENT LIABILITIES	127,746.89	798,649.40	197,762.25	129,043.43	1,919.36	11,234.54	1,266,355.87
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	155,643.28	0.00	0.00	0.00	0.00	155,643.28
SRF LOAN INTEREST PAYABLE	0.00	1,655.00	0.00	0.00	0.00	0.00	1,655.00
SRF Loan Payable #2	0.00	1,091,325.56	0.00	0.00	0.00	0.00	1,091,325.56
SRF Loan Interest Payable	0.00	10,767.76	0.00	0.00	0.00	0.00	10,767.76
SRF Loan Payable #3	0.00	1,482,606.92	0.00	0.00	0.00	0.00	1,482,606.92
SRF Loan Interest Payable #3	0.00	14,084.76	0.00	0.00	0.00	0.00	14,084.76
SRF Loan Payable #4	0.00	6,718,424.01	0.00	0.00	0.00	0.00	6,718,424.01
SRF Loan Interest Payable #4	0.00	53,523.44	0.00	0.00	0.00	0.00	53,523.44
SRF LOAN #5 PAYABLE	0.00	4,217,163.93	0.00	0.00	0.00	0.00	4,217,163.93
SRF LOAN #5 INTEREST PAYABLE	0.00	32,050.44	0.00	0.00	0.00	0.00	32,050.44
Total BONDS PAYABLE	0.00	13,777,245.10	0.00	0.00	0.00	0.00	13,777,245.10
Total LONG TERM LIABILITIES	0.00	13,777,245.10	0.00	0.00	0.00	0.00	13,777,245.10
Total LIABILITIES	127,746.89	14,575,894.50	197,762.25	129,043.43	1,919.36	11,234.54	15,043,600.97

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
FUND EQUITY							
CONTRIBUTED CAPITAL							
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							
RETAINED EARNINGS	5,555,195.10	29,445,060.93	2,016,748.26	1,121,381.72	(139.07)	72,415.37	38,210,662.31
Total RETAINED EARNINGS	5,555,195.10	29,445,060.93	2,016,748.26	1,121,381.72	(139.07)	72,415.37	38,210,662.31
FUND BALANCE - UNRESERVED							
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							
INVESTMENT IN GEN. FIXED ASSET	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							
ADVALOREM TAXES	860,322.58	0.00	0.00	0.00	0.00	0.00	860,322.58
PERSONAL PROPERTY TAX	4,110.55	0.00	0.00	0.00	0.00	0.00	4,110.55
ADVALOREM MAKE-UP	686,776.24	0.00	0.00	0.00	0.00	0.00	686,776.24
STATE TAX DISTRIBUTION	906,366.07	0.00	0.00	0.00	0.00	0.00	906,366.07
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
STUPID GRANT	0.00	(0.32)	0.00	0.00	0.00	0.00	(0.32)
USER FEES - RESIDENTIAL	0.00	4,643,310.04	2,333,200.18	562,051.07	0.00	0.00	7,538,561.29
RESIDENTIAL TIER 1 CONSUMPTION	0.00	463,663.28	44,415.59	0.00	0.00	0.00	508,078.87
RESIDENTIAL TIER 2 CONSUMPTION	0.00	111,095.96	0.00	0.00	0.00	0.00	111,095.96
RESIDENTIAL TIER 3 CONSUMPTION	0.00	116,641.73	0.00	0.00	0.00	0.00	116,641.73
RESIDENTIAL FIRE PROTECTION USER FEES - COMMERCIAL	0.00	106,356.83	0.00	0.00	0.00	0.00	106,356.83
COMMERCIAL FIRE PROTECTION COMMERCIAL CONSUMPTION	0.00	484,870.59	55,221.58	51,954.60	0.00	0.00	592,046.77
PENALTIES ON USER FEES	0.00	125,216.96	0.00	0.00	0.00	0.00	125,216.96
Total PENALTIES ON USER FEES	0.00	129,231.32	47,795.51	0.00	0.00	0.00	177,026.83
Total EXCESS REVENUE OVER EXPENDITURES	0.00	65,233.53	25,869.70	8,226.09	0.00	0.00	99,329.32

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 10/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SERVICE CHARGES	0.00	22,041.22	0.00	0.00	0.00	0.00	22,041.22
RETURN CHECK FEES	0.00	560.00	0.00	0.00	0.00	0.00	560.00
CONNECTION FEES	0.00	146,400.00	18,000.00	0.00	0.00	0.00	164,400.00
INTEREST ON INVESTMENTS	66,326.08	83,802.54	38,947.33	9,690.28	0.00	0.00	198,766.23
TRANSFER FEE REVENUE	0.00	10,326.37	3,839.30	884.37	0.00	0.00	15,050.04
PLAN REVIEW FEE	0.00	5,125.00	2,625.00	0.00	0.00	0.00	7,750.00
SERVLINER ADMIN REVENUE	0.00	2,407.62	0.00	0.00	0.00	0.00	2,407.62
SERVLINER LOSS INSURANCE	0.00	41,351.97	0.00	0.00	0.00	0.00	41,351.97
SERVLINER LINE INSURANCE	0.00	3,295.25	0.00	0.00	0.00	0.00	3,295.25
RENTAL INCOME	25,606.83	0.00	0.00	0.00	5,800.00	135,007.60	166,414.43
OTHER REVENUE	861.88	36,350.58	97.50	16.25	0.00	285.00	37,611.21
PAYROLL - MANAGER	(68,891.34)	(231,311.62)	(110,619.23)	(48,515.18)	0.00	0.00	(459,337.37)
PAYROLL - MAINTENANCE	(48,913.14)	(503,893.17)	0.00	(34,937.98)	0.00	0.00	(587,744.29)
PAYROLL - OFFICE	(30,812.19)	(82,166.31)	(61,624.55)	(30,811.75)	0.00	0.00	(205,414.80)
EMPLOYEE BENEFITS - FICA/MEDIC	(2,160.58)	(12,621.03)	(2,792.24)	(1,658.83)	0.00	0.00	(19,232.68)
EMPLOYEE BENEFITS - MED. INS	(62,611.51)	(276,333.97)	(54,971.56)	(47,324.79)	0.00	0.00	(441,241.83)
EMPLOYEE BENEFITS - PERS	(37,233.92)	(191,930.10)	(40,963.57)	(27,282.58)	0.00	0.00	(297,410.17)
EMPLOYEE BENEFITS - SIIS	(2,367.54)	(9,354.88)	(1,684.19)	(1,719.85)	0.00	0.00	(15,126.46)
SEP/IRA	(148.35)	(1,253.33)	(173.37)	(76.79)	0.00	0.00	(1,651.84)
UNIFORMS	(911.64)	(5,508.56)	(135.16)	(574.72)	0.00	0.00	(7,130.08)
OPEB EXPENSE	4,666.28	42,579.92	7,582.72	3,499.76	0.00	0.00	58,328.68
ACCRUED LEAVE EXPENSE	719.00	(6,714.39)	1,280.01	972.73	0.00	0.00	(3,742.65)
OTHER PAYROLL EXPENSES	(491.08)	(2,522.11)	(113.26)	(332.66)	0.00	0.00	(3,459.11)
CAR ALLOWANCE EXPENSE	868.84	4,336.85	583.35	3.16	0.00	0.00	5,792.20
ACCOUNTING	(2,810.53)	(33,726.39)	(16,863.20)	(2,810.53)	0.00	0.00	(56,210.65)
LEGAL	(10,667.13)	(37,097.42)	(12,723.63)	(3,059.41)	0.00	0.00	(63,547.59)
LEGAL - LABOR NEGOTIATIONS	(525.17)	(3,437.44)	(381.94)	(429.67)	0.00	0.00	(4,774.22)
ENGINEERING & SURVEYING	(45,365.87)	(16,094.74)	(2,443.73)	(385.14)	0.00	0.00	(64,289.48)
EROSION AND DRAINAGE	(5,147.72)	0.00	0.00	0.00	0.00	0.00	(5,147.72)
ROAD MAINTENANCE & SUPPLIES	(263,877.26)	0.00	0.00	0.00	0.00	0.00	(263,877.26)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(294,575.54)	0.00	0.00	(294,575.54)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(24,281.23)	0.00	0.00	(24,281.23)
DCLTSA PRO-RATA M & O	0.00	0.00	(1,118,755.50)	0.00	0.00	0.00	(1,118,755.50)
DCLTSA ASSESSMENTS	0.00	0.00	(703,396.50)	0.00	0.00	0.00	(703,396.50)
BAD DEBTS	(1,974.73)	0.00	0.00	0.00	0.00	0.00	(1,974.73)
BANK CHARGES	0.00	(58,637.12)	(40,177.92)	(9,802.27)	0.00	0.00	(108,617.31)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
BUILDING REPAIRS AND MAINT.	(1,726.16)	(5,536.48)	(2,318.85)	(386.50)	(972.40)	(15,051.07)	(25,991.46)
COMPUTER EXPENSE	(3,698.81)	(71,927.79)	(22,498.71)	(7,446.24)	0.00	0.00	(105,571.55)
DUES & SUBSCRIPTIONS	(815.91)	(11,294.02)	(4,716.53)	(824.91)	0.00	0.00	(17,651.37)
EQUIP.	(1,097.56)	(19,883.25)	(166,759.24)	(8.80)	0.00	(192.50)	(187,941.35)
SUPPLIES/MAINT./REPAIRS							
EQUIPMENT RENTAL	(257.83)	(9,448.14)	(4,618.74)	(1,027.49)	(12.36)	(260.00)	(15,624.56)
FIELD SUPPLIES, TOOLS & SIGNS	(1,442.59)	0.00	0.00	0.00	0.00	0.00	(1,442.59)
SECURITY EXPENSE	(3.93)	(10,090.92)	(9,295.59)	(3.93)	0.00	0.00	(19,394.37)
INSURANCE AND BONDS	(7,384.36)	(179,150.68)	(43,251.52)	(7,208.59)	(3,083.40)	(5,829.82)	(245,908.37)
SAFETY EQUIPMENT	(77.60)	(440.03)	(127.88)	(61.52)	0.00	0.00	(707.03)
INVENTORY PARTS	0.00	(22,014.33)	(326.39)	0.00	0.00	0.00	(22,340.72)
METER REPAIR & MAINT	0.00	(283.32)	0.00	0.00	0.00	0.00	(283.32)
LIEN FEES	0.00	38.00	0.00	0.00	0.00	0.00	38.00
MISCELLANEOUS EXPENDITURES	(6,089.19)	(11,696.52)	(9,096.37)	(2,356.46)	(441.17)	(9,015.93)	(38,695.64)
OFFICE JANITORIAL	(2,469.88)	(10,513.88)	(5,255.73)	(876.13)	(465.00)	(8,625.00)	(28,205.62)
OFFICE AND FACILITIES RENT	(4,819.09)	(57,829.02)	(28,914.50)	(4,819.09)	0.00	0.00	(96,381.70)
OFFICE SUPPLIES	(1,430.62)	(13,616.45)	(7,132.75)	(1,448.56)	(31.47)	(465.93)	(24,125.78)
PERMITS AND FEES	(128.36)	(10,657.57)	(670.76)	(611.79)	0.00	0.00	(12,068.48)
POSTAGE	0.00	(7,593.17)	(5,197.35)	(1,264.24)	0.00	0.00	(14,054.76)
PUBLICATION CHARGES	(994.06)	(788.59)	(260.14)	(1,851.40)	0.00	0.00	(3,894.19)
SHOP SUPPLIES/SMALL TOOLS	0.00	(3,042.76)	0.00	0.00	0.00	0.00	(3,042.76)
TELEPHONE	(224.67)	(20,688.28)	(2,241.53)	(224.67)	0.00	0.00	(23,379.15)
TRAINING AND SEMINARS	(835.94)	(7,590.52)	(2,036.74)	(855.68)	0.00	0.00	(11,318.88)
TRAVEL	(522.26)	(5,343.72)	(1,730.83)	(397.33)	0.00	0.00	(7,994.14)
TRUSTEE FEES	(2,567.50)	(30,810.00)	(15,405.00)	(2,567.50)	0.00	0.00	(51,350.00)
UTILITIES - GAS & ELECTRIC	(3,448.65)	(264,707.90)	(27,029.25)	(807.31)	(705.42)	(16,913.29)	(313,611.82)
VEHICLE EXP FUEL/OIL/SUPP	(10,702.39)	(53,520.35)	0.00	(8,899.47)	0.00	0.00	(73,122.21)
VEH EXP R&M	(13,193.12)	(23,082.52)	0.00	(2,781.33)	0.00	0.00	(39,056.97)
WATER MONITORING/SAMPLING	0.00	(24,676.00)	0.00	0.00	0.00	0.00	(24,676.00)
WATER/SEWER SHED MANAGMENT	0.00	(26,803.00)	0.00	0.00	0.00	0.00	(26,803.00)
WATER DIST SYSTEM EXPENSE	0.00	(72,836.05)	0.00	0.00	0.00	0.00	(72,836.05)
WATER TREATMENT SYSTEM EXP	0.00	(57,784.38)	0.00	0.00	0.00	0.00	(57,784.38)
INTEREST EXPENSE	(4.99)	(480,002.00)	(29.91)	(4.99)	0.00	0.00	(480,041.89)
CAPITAL OUTLAY	(796,125.42)	(996,515.09)	(10,689.37)	(236,541.19)	0.00	(3,845.00)	(2,043,716.07)
AMORTIZATION OF BONDS	0.00	(16,872.84)	0.00	0.00	0.00	0.00	(16,872.84)
DEPRECIATION EXPENSE	0.00	(1,293,657.73)	(61,433.58)	0.00	0.00	0.00	(1,355,091.31)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 10/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
Total EXCESS REVENUE OVER EXPENDITURES	1,151,653.76	1,350,935.36	(19,399.04)	(54,555.73)	88.78	75,094.06	2,503,817.19
Total FUND EQUITY	7,282,430.54	34,586,517.47	5,869,948.76	1,066,825.99	(50.29)	147,509.43	48,953,181.90

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	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	95,339.45	83,201.00	12,138.45	307,836.72	327,256.00	(19,419.28)	554,671.00	(246,834.28)	(44.50)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	6.50	0.00	6.50	9,664.00	(9,667.50)	(99.93)%
ADVALOREM MAKE-UP	71,922.74	68,073.00	3,849.74	269,988.64	267,794.00	2,234.64	453,822.00	(183,833.36)	(40.51)%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	230,980.00	230,980.00	0.00	692,940.00	(461,960.00)	(66.67)%
Total TAXES	225,007.19	209,019.00	15,988.19	808,811.86	825,980.00	(17,178.14)	1,711,097.00	(902,285.14)	(52.73)%
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	43,806.83	2,036.00	41,770.83	136,015.53	8,143.00	127,872.53	24,440.00	111,575.53	456.53%
PLAN REVIEW FEE	500.00	150.00	350.00	1,250.00	1,350.00	(100.00)	2,750.00	(1,500.00)	(54.55)%
RENTAL INCOME	9,818.10	7,369.00	2,449.10	39,544.53	29,476.00	10,068.53	88,430.00	(48,885.47)	(55.28)%
OTHER REVENUE	1,506.02	2,248.00	(741.98)	14,173.77	8,992.00	5,181.77	26,976.00	(12,802.23)	(47.46)%
Total MISCELLANEOUS	55,630.95	11,803.00	43,827.95	350,983.83	207,961.00	143,022.83	302,596.00	48,387.83	15.99%
USER FEES									
USER FEES - RESIDENTIAL	471,781.38	473,084.00	(1,302.62)	1,888,081.81	1,892,333.00	(4,251.19)	5,677,010.00	(3,788,928.19)	(66.74)%
RESIDENTIAL TIER 1 CONSUMPTION	28,262.23	29,224.00	(961.77)	148,036.16	156,486.00	(8,449.84)	380,600.00	(232,563.84)	(61.10)%
RESIDENTIAL TIER 2 CONSUMPTION	5,968.28	5,600.00	368.28	41,463.67	47,200.00	(5,736.33)	80,000.00	(38,536.33)	(48.17)%
RESIDENTIAL TIER 3 CONSUMPTION	4,181.41	3,600.00	581.41	42,488.88	47,520.00	(5,031.12)	72,000.00	(29,511.12)	(40.99)%
RESIDENTIAL FIRE PROTECTION	6,732.77	6,741.00	(8.23)	26,840.96	26,964.00	(123.04)	80,900.00	(54,059.04)	(66.82)%
USER FEES - COMMERCIAL	37,143.52	37,162.00	(18.48)	149,065.60	148,648.00	417.60	445,955.00	(296,889.40)	(66.57)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	31,079.60	31,378.00	(298.40)	94,137.00	(63,067.40)	(66.98)%
COMMERCIAL CONSUMPTION	8,420.77	7,969.00	451.77	53,198.75	42,555.00	10,643.75	120,547.00	(67,348.25)	(55.87)%
PENALTIES ON USER FEES	7,439.15	6,334.00	1,105.15	25,009.88	25,336.00	(326.12)	76,008.00	(50,998.12)	(67.10)%
SERVICE CHARGES	2,112.50	1,350.00	762.50	4,900.00	5,400.00	(500.00)	16,200.00	(11,300.00)	(69.75)%
RETURN CHECK FEES	60.00	40.00	20.00	180.00	160.00	20.00	480.00	(300.00)	(62.50)%
CONNECTION FEES	8,700.00	600.00	8,100.00	23,600.00	12,600.00	11,000.00	16,200.00	7,400.00	45.68%
TRANSFER FEE REVENUE	1,050.00	894.00	156.00	3,404.03	3,576.00	(171.97)	10,728.00	(7,323.97)	(68.27)%
SERVLINE ADMIN REVENUE	151.78	150.00	1.78	607.54	598.00	9.54	1,798.00	(1,190.46)	(66.21)%
SERVLINE LOSS INSURANCE	1,212.36	2,608.00	(1,395.64)	9,077.51	10,429.00	(1,351.49)	31,293.00	(22,215.49)	(70.99)%
SERVLINE LINE INSURANCE	226.52	189.00	37.52	908.52	756.00	152.52	2,270.00	(1,361.48)	(59.99)%
Total USER FEES	591,287.45	583,369.00	7,918.45	2,447,942.91	2,451,939.00	(3,996.09)	7,106,126.00	(4,658,183.09)	(65.59)%
Total REVENUES	871,925.59	804,211.00	67,714.59	3,607,738.60	3,485,890.00	121,848.60	9,119,819.00	(5,512,080.40)	(60.44)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	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	29,414.10	28,737.00	(677.10)	117,445.40	114,945.00	(2,500.40)	344,852.00	227,406.60	65.94%
PAYROLL - MAINTENANCE	31,299.41	43,534.00	12,235.59	142,571.99	174,136.00	31,564.01	522,419.00	379,847.01	72.71%
PAYROLL - OFFICE	9,930.62	13,607.00	3,676.38	48,893.96	54,429.00	5,535.04	163,306.00	114,412.04	70.06%
EMPLOYEE BENEFITS - FICAMEDIC	1,059.29	1,336.00	276.71	4,764.64	5,343.00	578.36	16,039.00	11,274.36	70.29%
EMPLOYEE BENEFITS - MED. INS	24,836.80	28,185.00	3,348.20	113,556.20	123,610.00	10,053.80	359,961.00	246,404.80	68.45%
EMPLOYEE BENEFITS - PERS	17,202.27	21,158.00	3,955.73	74,898.39	84,630.00	9,931.61	253,911.00	179,212.61	70.58%
EMPLOYEE BENEFITS - SIS	103.85	682.00	578.15	782.78	2,499.00	1,716.22	11,380.00	10,597.22	93.12%
SEP/IRA	80.26	102.00	21.74	388.13	408.00	19.87	1,235.00	846.87	68.57%
UNIFORMS	136.55	0.00	(136.55)	1,258.78	3,881.00	2,622.22	7,760.00	6,501.22	83.78%
OPEB EXPENSE	15,822.83	25,958.00	10,135.17	63,291.32	103,833.00	40,541.68	311,495.00	248,203.68	79.68%
ACCRUED LEAVE EXPENSE	1,688.99	1,958.00	269.01	5,373.40	7,832.00	2,458.60	23,500.00	18,126.60	77.13%
OTHER PAYROLL EXPENSES	234.60	78.00	(156.60)	1,043.92	1,914.00	870.08	4,150.00	3,106.08	74.85%
CAR ALLOWANCE EXPENSE	(456.00)	(428.00)	28.00	(1,608.00)	(1,713.00)	(105.00)	(5,150.00)	(3,542.00)	68.78%
Total PAYROLL RELATED EXPENSES	131,352.57	164,907.00	33,554.43	572,460.91	675,747.00	103,286.09	2,014,858.00	1,442,397.09	71.59%
OPERATING EXPENSES									
ACCOUNTING	8,307.00	9,126.00	819.00	29,407.00	33,643.00	4,236.00	42,000.00	12,593.00	29.98%
LEGAL	4,005.75	4,583.00	577.25	16,014.25	18,332.00	2,317.75	55,000.00	38,985.75	70.88%
LEGAL - LABOR NEGOTIATIONS	275.00	0.00	(275.00)	1,320.00	967.00	(353.00)	967.00	(363.00)	(36.50)%
ENGINEERING & SURVEYING	285.75	5,250.00	4,964.25	16,836.23	21,502.00	4,665.77	63,500.00	46,663.77	73.49%
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	2,435.00	7,968.00	5,533.00	238,418.62	251,927.00	13,508.38	315,599.00	77,180.38	24.46%
SNOW REMOVAL - PLOWING	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	183,605.25	183,231.00	(374.25)	367,210.50	366,462.00	(748.50)	732,924.00	365,713.50	49.90%
DCLTSA ASSESSMENTS	123,662.25	124,162.00	499.75	247,324.50	248,324.00	999.50	496,649.00	249,324.50	50.20%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	29,796.00	29,796.00	100.00%
BANK CHARGES	7,268.89	7,039.00	(229.89)	28,519.16	28,156.00	(363.16)	84,474.00	55,954.84	66.24%
BUILDING REPAIRS AND MAINT.	2,312.69	6,965.00	4,652.31	9,764.22	27,862.00	18,097.78	83,599.00	73,834.78	88.32%
COMPUTER EXPENSE	10,932.93	19,225.00	8,292.07	36,389.11	47,622.00	11,232.89	105,351.00	68,961.89	65.46%
DUES & SUBSCRIPTIONS	0.00	56.00	56.00	12,303.29	12,541.00	237.71	14,743.00	2,439.71	16.55%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,887.87	15,407.00	6,519.13	44,782.76	70,028.00	25,245.24	193,737.00	148,954.24	76.88%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	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
EQUIPMENT RENTAL	419.50	511.00	91.50	4,361.79	4,667.00	305.21	13,222.00	8,860.21	67.01%
FIELD SUPPLIES, TOOLS & SIGNS	1,222.00	2,050.00	828.00	1,222.00	30,200.00	28,978.00	30,630.00	29,408.00	96.01%
SECURITY EXPENSE	1,992.71	2,680.00	687.29	5,889.62	7,037.00	1,347.38	16,687.00	10,997.38	65.90%
INSURANCE AND BONDS	1,438.88	2,333.00	894.12	114,207.79	121,652.00	7,444.21	140,316.00	26,108.21	18.61%
SAFETY EQUIPMENT	0.00	125.00	125.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	7,906.15	8,000.00	93.85	15,500.00	7,593.85	48.99%
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	(38.00)	136.00	174.00	410.00	448.00	109.27%
MISCELLANEOUS EXPENDITURES	6,293.97	2,623.00	(3,670.97)	12,026.85	10,493.00	(1,533.85)	31,488.00	19,461.15	61.80%
OFFICE JANITORIAL	2,162.74	1,726.00	(436.74)	8,070.96	6,906.00	(1,164.96)	20,724.00	12,653.04	61.06%
OFFICE AND FACILITIES RENT	5,416.40	6,332.00	915.60	21,665.60	25,330.00	3,664.40	75,997.00	54,331.40	71.49%
OFFICE SUPPLIES	678.10	2,071.00	1,392.90	5,767.29	8,149.00	2,381.71	24,313.00	18,545.71	76.28%
PERMITS AND FEES	556.32	1,500.00	943.68	3,300.28	4,660.00	1,359.72	9,911.00	6,610.72	66.70%
POSTAGE	7.85	0.00	(7.85)	4,007.28	4,165.00	157.72	12,500.00	8,492.72	67.94%
PUBLICATION CHARGES	197.00	0.00	(197.00)	1,127.76	1,470.00	342.24	7,300.00	6,172.24	84.55%
SHOP SUPPLIES/SMALL TOOLS	60.49	583.00	522.51	378.20	2,333.00	1,954.80	7,000.00	6,621.80	94.60%
TELEPHONE	1,289.07	1,465.00	175.93	5,485.75	5,860.00	374.25	17,580.00	12,094.25	68.80%
TRAINING AND SEMINARS	574.00	2,868.00	2,294.00	3,421.88	11,471.00	8,049.12	34,420.00	30,998.12	90.06%
TRAVEL	1,014.63	1,758.00	743.37	1,933.58	7,029.00	5,095.42	21,100.00	19,166.42	90.84%
TRUSTEE FEES	2,600.00	3,250.00	650.00	12,350.00	13,000.00	650.00	42,000.00	29,650.00	70.60%
UTILITIES - GAS & ELECTRIC	19,133.96	14,187.00	(4,946.96)	91,575.92	75,837.00	(15,738.92)	234,958.00	143,382.08	61.02%
VEHICLE EXP FUEL/OIL/SUPP	3,779.96	10,362.00	6,582.04	16,622.05	41,452.00	24,829.95	124,358.00	107,735.95	86.63%
VEH EXP R&M	2,880.49	3,397.00	516.51	26,385.41	13,585.00	(12,800.41)	40,760.00	14,374.59	35.27%
WATER MONITORING/SAMPLING	1,645.00	1,482.00	(163.00)	8,640.00	5,929.00	(2,711.00)	17,785.00	9,145.00	51.42%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,223.00	15,000.00	(223.00)	15,000.00	(223.00)	(1.49)%
WATER DIST SYSTEM EXPENSE	8,250.32	5,543.00	(2,707.32)	27,683.81	22,174.00	(5,509.81)	66,520.00	38,836.19	58.38%
WATER TREATMENT SYSTEM EXP	9,657.81	6,076.00	(3,581.81)	15,405.43	24,302.00	8,896.57	72,910.00	57,504.57	78.87%
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	3,900.48	3,900.00	(0.48)	11,701.00	7,800.52	66.67%
DEPRECIATION EXPENSE	134,314.25	113,629.00	(20,685.25)	474,403.68	454,517.00	(19,886.68)	1,363,551.00	889,147.32	65.21%
Total OPERATING EXPENSES	558,538.95	615,572.00	57,033.05	1,941,014.20	2,108,070.00	167,055.80	5,499,680.00	3,558,665.80	64.71%
OTHER EXPENSES									
INTEREST EXPENSE	28,020.35	28,948.00	927.65	112,081.40	115,680.00	3,598.60	346,940.00	234,858.60	67.69%
CAPITAL OUTLAY	18,661.50	694,667.00	676,005.50	2,012,883.66	4,813,274.00	2,800,390.34	10,990,991.00	8,976,107.34	81.69%
Total OTHER EXPENSES	46,681.85	723,615.00	676,933.15	2,124,965.06	4,928,954.00	2,803,988.94	11,337,931.00	9,212,965.94	81.26%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Combined Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year Actual		YTD Budget		Total Budget		Percent Total	
	Actual	Budget	Budget	Variance	Year Actual	YTD Budget	Variance	Total Budget	Variance	Budget Remaining	Budget Remaining	
Total EXPENDITURES	<u>736,573.37</u>	<u>1,504,094.00</u>	<u>767,520.63</u>	<u>3,074,330.83</u>	<u>4,638,440.17</u>	<u>7,712,771.00</u>	<u>3,074,330.83</u>	<u>18,852,469.00</u>	<u>14,214,028.83</u>		<u>75.40%</u>	
EXCESS REVENUE OVER EXPENDITURES	<u>135,352.22</u>	<u>(699,883.00)</u>	<u>835,235.22</u>	<u>3,196,179.43</u>	<u>(1,030,701.57)</u>	<u>(4,226,881.00)</u>	<u>3,196,179.43</u>	<u>(9,732,650.00)</u>	<u>8,701,948.43</u>		<u>(89.41)%</u>	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year Actual	YTD Budget		YTD Budget		Total Budget - Revised	Total Budget - Variance		Percent Total Budget Remaining
	Actual	Budget	Budget	Variance		Budget	Variance	Revised	Variance				
REVENUES													
TAXES													
ADVALOREM TAXES	95,339.45	83,201.00	12,138.45		307,836.72	327,256.00	(19,419.28)	554,671.00	(246,834.28)	(44.50)%			
PERSONAL PROPERTY TAX	0.00	0.00	0.00		6.50	0.00	6.50	9,664.00	(9,657.50)	(99.93)%			
ADVALOREM MAKE-UP	71,922.74	68,073.00	3,849.74		269,988.64	267,754.00	2,234.64	453,822.00	(183,833.36)	(40.51)%			
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00		230,980.00	230,980.00	0.00	692,940.00	(461,960.00)	(66.67)%			
Total TAXES	225,007.19	209,019.00	15,988.19		808,811.86	825,990.00	(17,178.14)	1,711,097.00	(902,285.14)	(52.73)%			
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	15,770.46	652.00	15,118.46		46,199.34	2,605.00	43,594.34	7,821.00	38,378.34	490.71%			
RENTAL INCOME	0.00	1,850.00	(1,850.00)		0.00	7,400.00	(7,400.00)	22,200.00	(22,200.00)	(100.00)%			
OTHER REVENUE	31.63	84.00	(52.37)		371.63	334.00	37.63	1,000.00	(628.37)	(62.84)%			
Total MISCELLANEOUS	15,802.09	2,586.00	13,216.09		86,570.97	50,339.00	36,231.97	71,021.00	(15,549.97)	21.89%			
Total REVENUES	240,809.28	211,605.00	29,204.28		895,382.83	876,329.00	19,053.83	1,782,118.00	(886,735.17)	(49.76)%			
EXPENDITURES													
PAYROLL RELATED EXPENSES													
PAYROLL - MANAGER	4,412.14	4,310.00	(102.14)		17,616.16	17,242.00	(374.16)	51,728.00	34,111.84	65.94%			
PAYROLL - MAINTENANCE	1,922.98	5,397.00	3,474.02		7,311.43	21,590.00	14,278.57	64,771.00	57,459.57	88.71%			
PAYROLL - OFFICE	1,489.60	2,041.00	551.40		7,334.12	8,165.00	830.88	24,497.00	17,162.88	70.06%			
EMPLOYEE BENEFITS - FICA/MEDIC	114.86	175.00	60.14		480.54	700.00	219.46	2,099.00	1,618.46	77.11%			
EMPLOYEE BENEFITS - MED. INS	3,007.39	4,402.00	1,394.61		14,807.41	18,991.00	4,183.59	55,590.00	40,782.59	73.36%			
EMPLOYEE BENEFITS - PERS	2,009.36	3,054.00	1,044.64		8,316.81	12,214.00	3,897.19	36,646.00	28,329.19	77.30%			
EMPLOYEE BENEFITS - SIIS	52.25	101.00	48.75		206.35	372.00	165.65	1,698.00	1,491.65	87.85%			
SEPIRA	6.42	8.00	1.58		30.15	32.00	1.85	97.00	66.85	68.92%			
UNIFORMS	20.48	0.00	(20.48)		77.86	582.00	504.14	1,164.00	1,086.14	93.31%			
OPEX EXPENSE	1,265.83	3,634.00	2,368.17		5,063.32	14,537.00	9,473.68	43,609.00	38,545.68	88.39%			
ACCRUED LEAVE EXPENSE	319.15	375.00	55.85		750.05	1,500.00	749.95	4,500.00	3,749.95	83.33%			
OTHER PAYROLL EXPENSES	9.77	37.00	27.23		17.24	150.00	132.76	450.00	432.76	96.17%			
CAR ALLOWANCE EXPENSE	(68.40)	(58.00)	10.40		(241.20)	(233.00)	8.20	(700.00)	(458.80)	65.54%			
Total PAYROLL RELATED EXPENSES	14,561.83	23,476.00	8,914.17		61,770.24	95,842.00	34,071.76	286,149.00	224,378.76	78.41%			
OPERATING EXPENSES													
ACCOUNTING	415.35	525.00	109.65		1,470.35	1,575.00	104.65	2,100.00	629.65	29.98%			
LEGAL	145.45	229.00	83.55		437.82	916.00	478.18	2,750.00	2,312.18	84.08%			

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

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
LEGAL - LABOR NEGOTIATIONS	30.25	0.00	(30.25)	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%
ENGINEERING & SURVEYING	129.48	3,667.00	3,537.52	15,157.11	14,667.00	(490.11)	44,000.00	28,842.89	65.55%
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	2,435.00	7,968.00	5,533.00	238,418.62	251,927.00	13,508.38	315,599.00	77,180.38	24.46%
BUILDING REPAIRS AND MAINT.	55.78	578.00	522.22	179.13	2,314.00	2,134.87	6,942.00	6,762.87	97.42%
COMPUTER EXPENSE	75.98	225.00	149.02	2,181.64	2,200.00	18.36	3,993.00	1,811.36	45.36%
DUES & SUBSCRIPTIONS	0.00	31.00	31.00	572.91	587.00	14.09	674.00	101.09	15.00%
EQUIP. SUPPLIES/MAINT./REPAIRS	913.55	375.00	(538.55)	913.55	1,500.00	586.45	4,500.00	3,586.45	79.70%
EQUIPMENT RENTAL	13.01	30.00	16.99	52.04	121.00	68.96	364.00	311.96	85.70%
FIELD SUPPLIES, TOOLS & SIGNS	1,222.00	2,050.00	828.00	1,222.00	20,200.00	18,978.00	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	283.76	631.00	347.24	2,367.51	2,525.00	157.49	7,578.00	5,210.49	68.76%
OFFICE JANITORIAL	70.95	166.00	95.05	267.81	666.00	398.19	1,997.00	1,729.19	86.59%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	1,083.28	1,268.00	184.72	3,800.00	2,716.72	71.49%
OFFICE SUPPLIES	38.57	150.00	111.43	142.73	601.00	458.27	1,804.00	1,661.27	92.09%
PERMITS AND FEES	0.00	0.00	0.00	48.25	67.00	18.75	67.00	18.75	27.99%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	100.00	100.00	265.00	265.00	100.00%
TELEPHONE	12.80	12.00	(0.80)	51.59	48.00	(3.59)	144.00	92.41	64.17%
TRAINING AND SEMINARS	0.00	394.00	394.00	29.89	1,575.00	1,545.11	4,726.00	4,696.11	99.37%
TRAVEL	0.00	188.00	188.00	44.34	749.00	704.66	2,250.00	2,205.66	98.03%
TRUSTEE FEES	130.00	162.00	32.00	617.50	650.00	32.50	2,100.00	1,482.50	70.60%
UTILITIES - GAS & ELECTRIC	52.05	171.00	118.95	196.60	548.00	351.40	3,420.00	3,223.40	94.25%
VEHICLE EXP FUEL/OIL/SUPP	413.09	1,036.00	622.91	2,033.31	4,146.00	2,112.69	12,436.00	10,402.69	83.65%
VEH EXP R&M	1,378.05	717.00	(661.05)	9,591.44	2,866.00	(6,725.44)	8,601.00	(990.44)	(11.52)%
Total OPERATING EXPENSES	8,085.94	19,622.00	11,536.06	280,857.95	322,745.00	41,887.05	463,169.00	182,311.05	39.36%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	5.00	5.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	6,165.00	4,667.00	(1,498.00)	775,654.79	1,697,074.00	921,419.21	2,278,866.00	1,503,211.21	65.96%
Total OTHER EXPENSES	6,165.00	4,672.00	(1,493.00)	775,654.79	1,697,079.00	921,424.21	2,278,871.00	1,503,216.21	65.96%
Total EXPENDITURES	28,812.77	47,770.00	18,957.23	1,118,282.98	2,115,666.00	997,383.02	3,028,199.00	1,909,906.02	63.07%
EXCESS REVENUE OVER EXPENDITURES	211,996.51	163,835.00	48,161.51	(222,900.15)	(1,239,337.00)	1,016,436.85	(1,246,071.00)	1,023,170.85	(82.11)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget	Variance						
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	17,522.73	875.00	16,647.73	3,502.00	57,172.46	3,502.00	10,509.00	46,663.46	444.03%	
PLAN REVIEW FEE	125.00	0.00	125.00	750.00	625.00	(125.00)	1,250.00	(625.00)	(50.00)%	
OTHER REVENUE	1,189.39	2,150.00	(960.61)	8,600.00	13,517.14	4,917.14	25,800.00	(12,282.86)	(47.61)%	
Total MISCELLANEOUS	18,837.12	3,025.00	15,812.12	12,852.00	71,314.60	58,462.60	37,559.00	33,755.60	89.87%	
USER FEES										
USER FEES - RESIDENTIAL	290,755.26	292,028.00	(1,272.74)	1,168,109.00	1,164,238.59	(3,870.41)	3,504,333.00	(2,340,094.41)	(66.78)%	
RESIDENTIAL TIER 1 CONSUMPTION	26,962.47	28,000.00	(1,037.53)	147,000.00	134,145.24	(12,854.76)	350,000.00	(215,854.76)	(61.67)%	
RESIDENTIAL TIER 2 CONSUMPTION	5,968.28	5,600.00	368.28	47,200.00	41,463.67	(5,736.33)	80,000.00	(38,536.33)	(48.17)%	
RESIDENTIAL TIER 3 CONSUMPTION	4,181.41	3,600.00	581.41	47,520.00	42,488.88	(5,031.12)	72,000.00	(29,511.12)	(40.99)%	
RESIDENTIAL FIRE PROTECTION	6,732.77	6,741.00	(8.23)	26,964.00	26,840.96	(123.04)	80,900.00	(54,059.04)	(66.82)%	
USER FEES - COMMERCIAL	30,371.67	30,382.00	(10.33)	121,528.00	121,969.15	441.15	364,584.00	(242,614.85)	(66.55)%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	31,378.00	31,079.60	(298.40)	94,137.00	(63,057.40)	(66.98)%	
COMMERCIAL CONSUMPTION	5,263.37	5,339.00	(75.63)	32,035.00	41,013.97	8,978.97	88,987.00	(47,973.03)	(53.91)%	
PENALTIES ON USER FEES	4,527.49	4,100.00	427.49	16,400.00	15,251.28	(1,148.72)	49,200.00	(33,948.72)	(69.00)%	
SERVICE CHARGES	2,112.50	1,350.00	762.50	5,400.00	4,900.00	(500.00)	16,200.00	(11,300.00)	(69.75)%	
RETURN CHECK FEES	60.00	40.00	20.00	160.00	180.00	20.00	480.00	(300.00)	(62.50)%	
CONNECTION FEES	5,100.00	0.00	5,100.00	10,200.00	15,800.00	5,600.00	10,200.00	5,600.00	54.90%	
TRANSFER FEE REVENUE	748.50	480.00	268.50	1,920.00	2,355.00	435.00	5,760.00	(3,405.00)	(59.11)%	
SERVLINE ADMIN REVENUE	151.78	150.00	1.78	598.00	607.54	9.54	1,798.00	(1,190.46)	(66.21)%	
SERVLINE LOSS INSURANCE	1,212.36	2,608.00	(1,395.64)	10,429.00	9,077.51	(1,351.49)	31,293.00	(22,215.49)	(70.99)%	
SERVLINE LINE INSURANCE	226.52	189.00	37.52	756.00	908.52	152.52	2,270.00	(1,361.48)	(59.98)%	
Total USER FEES	392,219.16	388,451.00	3,768.16	1,667,597.00	1,652,319.91	(15,277.09)	4,752,142.00	(3,099,822.09)	(65.23)%	
Total REVENUES	411,056.28	391,476.00	19,580.28	1,680,449.00	1,723,634.51	43,185.51	4,789,701.00	(3,066,066.49)	(64.01)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	14,833.52	14,432.00	(401.52)	57,728.00	59,172.08	(1,444.08)	173,189.00	114,016.92	65.83%	
PAYROLL - MAINTENANCE	28,001.87	34,282.00	6,280.13	137,126.00	130,038.12	7,087.88	411,382.00	281,343.88	68.39%	
PAYROLL - OFFICE	3,972.25	5,443.00	1,470.75	21,772.00	19,557.63	2,214.37	65,321.00	45,763.37	70.06%	
EMPLOYEE BENEFITS - FICAM/MEDIC	699.93	840.00	140.07	3,359.00	3,199.27	159.73	10,079.00	6,879.73	68.26%	
EMPLOYEE BENEFITS - MED. INS	16,413.64	17,255.00	841.36	75,250.00	72,725.46	2,524.54	219,521.00	146,795.54	66.87%	
EMPLOYEE BENEFITS - PERS	11,183.05	13,026.00	1,842.95	52,104.00	49,238.43	2,865.57	156,320.00	107,081.57	68.50%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	Total Budget -	Total Budget	Percent Total
	Actual	Budget	Budget Variance		YTD Budget	Variance	Revised	Variance	Budget Remaining
WATER FUND (20)									
EMPLOYEE BENEFITS - SIIS	12.78	475.00	462.22	404.90	1,741.00	1,336.10	7,917.00	7,512.10	94.89%
SEP/IRA	64.00	80.00	16.00	305.39	320.00	14.61	962.00	656.61	68.25%
UNIFORMS	102.41	0.00	(102.41)	1,126.89	2,886.00	1,759.11	5,772.00	4,645.11	80.48%
OPEB EXPENSE	11,550.67	16,613.00	5,062.33	46,202.68	66,452.00	20,249.32	199,356.00	153,153.32	76.82%
ACCRUED LEAVE EXPENSE	638.75	1,083.00	444.25	2,446.77	4,332.00	1,885.23	13,000.00	10,553.23	81.18%
OTHER PAYROLL EXPENSES	195.58	0.00	(195.58)	997.40	1,600.00	602.60	3,200.00	2,202.60	68.83%
CAR ALLOWANCE EXPENSE	(342.00)	(333.00)	9.00	(1,206.00)	(1,332.00)	(126.00)	(4,000.00)	(2,794.00)	69.85%
Total PAYROLL RELATED EXPENSES	87,326.45	103,196.00	15,869.55	384,209.02	423,338.00	39,128.98	1,262,019.00	877,809.98	69.56%
OPERATING EXPENSES									
ACCOUNTING	4,984.20	4,650.00	(334.20)	17,644.20	20,550.00	2,905.80	25,200.00	7,555.80	29.98%
LEGAL	2,842.11	2,750.00	(92.11)	12,511.67	11,000.00	(1,511.67)	33,000.00	20,488.33	62.09%
LEGAL - LABOR NEGOTIATIONS	198.00	0.00	(198.00)	950.40	756.00	(194.40)	756.00	(194.40)	(25.71)%
ENGINEERING & SURVEYING	98.70	1,062.00	963.30	1,025.50	4,251.00	3,225.50	12,750.00	11,724.50	91.96%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	13,383.00	13,383.00	100.00%
BANK CHARGES	3,925.20	3,808.00	(117.20)	15,400.34	15,232.00	(168.34)	45,696.00	30,295.66	66.30%
BUILDING REPAIRS AND MAINT.	677.97	2,500.00	1,822.03	2,288.80	10,000.00	7,711.20	30,000.00	27,711.20	92.37%
COMPUTER EXPENSE	6,096.65	15,500.00	9,403.35	23,013.29	32,952.00	9,938.71	68,942.00	45,928.71	66.62%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	7,719.97	7,709.00	(10.97)	9,038.00	1,318.03	14.58%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	550.00	550.00	8,777.96	10,350.00	1,572.04	14,750.00	5,972.04	40.49%
EQUIPMENT RENTAL	296.12	369.00	72.88	2,638.03	2,755.00	116.97	8,028.00	5,389.97	67.14%
SECURITY EXPENSE	1,105.69	1,800.00	694.31	2,925.60	4,350.00	1,424.40	9,531.00	6,605.40	69.30%
INSURANCE AND BONDS	1,438.88	2,333.00	894.12	78,974.37	85,567.00	6,592.63	104,231.00	25,256.63	24.23%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	200.00	200.00	500.00	500.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	7,905.15	8,000.00	93.85	15,000.00	7,093.85	47.29%
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	(38.00)	136.00	174.00	410.00	448.00	109.27%
MISCELLANEOUS EXPENDITURES	3,405.12	600.00	(2,805.12)	4,456.37	2,400.00	(2,056.37)	7,200.00	2,743.63	38.11%
OFFICE JANITORIAL	851.39	732.00	(119.39)	3,213.56	2,928.00	(285.56)	8,784.00	5,570.44	63.42%
OFFICE AND FACILITIES RENT	3,249.84	3,799.00	549.16	12,993.36	15,199.00	2,199.64	45,598.00	32,598.64	71.49%
OFFICE SUPPLIES	397.52	1,136.00	738.48	3,171.60	4,544.00	1,372.40	13,632.00	10,460.40	76.73%
PERMITS AND FEES	556.32	900.00	343.68	2,914.28	3,520.00	605.72	8,771.00	5,856.72	66.77%
POSTAGE	7.85	0.00	(7.85)	2,167.54	2,250.00	82.46	6,750.00	4,582.46	67.89%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	1,180.00	1,180.00	3,180.00	3,180.00	100.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year Actual	YTD Budget		YTD Budget		Total Budget - Revised	Total Budget		Percent Total Budget Remaining
	Actual	Budget	Budget	Variance		Variance	Variance	Variance	Variance				
WATER FUND (20)													
SHOP SUPPLIES/SMALL TOOLS	60.49	583.00	522.51		378.20	2,333.00	1,954.80		7,000.00	6,621.80	94.60%		
TELEPHONE	1,135.07	1,314.00	178.93		4,865.87	5,256.00	390.33		15,768.00	10,902.33	69.14%		
TRAINING AND SEMINARS	574.00	1,914.00	1,340.00		3,182.73	7,655.00	4,473.27		22,988.00	19,785.27	86.14%		
TRAVEL	1,014.63	1,117.00	102.37		1,579.00	4,468.00	2,889.00		13,404.00	11,825.00	88.22%		
TRUSTEE FEES	1,560.00	1,950.00	390.00		7,410.00	7,800.00	390.00		25,200.00	17,790.00	70.60%		
UTILITIES - GAS & ELECTRIC	16,223.54	11,807.00	(4,416.54)		79,648.77	66,905.00	(12,743.77)		196,779.00	117,130.23	59.52%		
VEHICLE EXP FUEL/OIL/SUPP	2,997.65	8,290.00	5,292.35		12,965.46	33,162.00	20,196.54		99,486.00	86,520.54	86.97%		
VEH EXP R&M	1,486.89	2,026.00	539.11		15,372.85	8,103.00	(7,269.85)		24,307.00	8,934.15	36.76%		
WATER MONITORING/SAMPLING	1,645.00	1,482.00	(163.00)		8,640.00	5,929.00	(2,711.00)		17,795.00	9,145.00	51.42%		
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00		15,223.00	15,000.00	(223.00)		15,000.00	(223.00)	(1.49)%		
WATER DIST SYSTEM EXPENSE	8,250.32	5,543.00	(2,707.32)		27,683.81	22,174.00	(5,509.81)		66,520.00	38,836.19	58.38%		
WATER TREATMENT SYSTEM EXP	9,657.81	6,076.00	(3,581.81)		15,405.43	24,302.00	8,896.57		72,910.00	57,504.57	78.87%		
AMORTIZATION OF BONDS	975.12	975.00	(0.12)		3,900.48	3,900.00	(0.48)		11,701.00	7,800.52	66.67%		
DEPRECIATION EXPENSE	129,461.99	107,782.00	(21,679.99)		455,151.22	431,129.00	(24,022.22)		1,293,387.00	838,235.78	64.81%		
Total OPERATING EXPENSES	205,174.07	193,482.00	(11,692.07)		862,067.61	883,946.00	21,878.39		2,417,345.00	1,555,277.39	64.34%		
OTHER EXPENSES													
INTEREST EXPENSE	28,020.35	28,908.00	887.65		112,081.40	115,630.00	3,548.60		346,890.00	234,808.60	67.69%		
CAPITAL OUTLAY	11,739.00	650,000.00	638,261.00		987,467.71	2,760,000.00	1,762,532.29		8,040,385.00	7,052,917.29	87.72%		
Total OTHER EXPENSES	39,759.35	678,908.00	639,148.65		1,099,549.11	2,865,630.00	1,766,080.89		8,387,275.00	7,287,725.89	86.89%		
Total EXPENDITURES	332,259.87	975,586.00	643,326.13		2,345,825.74	4,172,914.00	1,827,088.26		12,066,639.00	9,720,813.26	80.56%		
EXCESS REVENUE OVER EXPENDITURES	78,796.41	(584,110.00)	(662,906.41)		(622,191.23)	(2,492,465.00)	(1,870,273.77)		(7,276,938.00)	6,654,746.77	(91.45)%		

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year Actual	YTD Budget		Total Budget -		Total Budget		Percent Total Budget Remaining
	Actual	Budget	Budget	Variance		YTD Budget	Variance	Revised	Variance	Budget Remaining		
REVENUES												
MISCELLANEOUS												
INTEREST ON INVESTMENTS	8,761.37	407.00	8,354.37		26,281.03	1,628.00	24,653.03	4,888.00	21,393.03		437.66%	
PLAN REVIEW FEE	375.00	150.00	225.00		625.00	600.00	25.00	1,500.00	(875.00)		(58.33)%	
OTHER REVENUE	0.00	12.00	(12.00)		0.00	50.00	(50.00)	150.00	(150.00)		(100.00)%	
Total MISCELLANEOUS	9,136.37	569.00	8,567.37		26,906.03	2,278.00	24,628.03	6,538.00	20,368.03		311.53%	
USER FEES												
USER FEES - RESIDENTIAL	145,889.25	145,926.00	(36.75)		583,347.93	583,704.00	(356.07)	1,751,117.00	(1,167,769.07)		(66.69)%	
RESIDENTIAL TIER 1 CONSUMPTION	1,299.76	1,224.00	75.76		13,890.92	9,486.00	4,404.92	30,600.00	(16,709.08)		(54.60)%	
USER FEES - COMMERCIAL	3,526.15	3,533.00	(6.85)		14,111.85	14,132.00	(20.15)	42,401.00	(28,289.15)		(66.72)%	
COMMERCIAL CONSUMPTION	3,157.40	2,630.00	527.40		12,184.78	10,520.00	1,664.78	31,560.00	(19,375.22)		(61.39)%	
PENALTIES ON USER FEES	2,065.51	1,700.00	365.51		7,316.01	6,800.00	516.01	20,400.00	(13,083.99)		(64.14)%	
CONNECTION FEES	3,600.00	600.00	3,000.00		7,800.00	2,400.00	5,400.00	6,000.00	1,800.00		30.00%	
TRANSFER FEE REVENUE	254.25	333.00	(78.75)		860.03	1,332.00	(471.97)	3,996.00	(3,135.97)		(78.48)%	
Total USER FEES	159,792.32	155,946.00	3,846.32		639,511.52	628,374.00	11,137.52	1,886,074.00	(1,246,562.48)		(66.09)%	
Total REVENUES	168,928.69	156,515.00	12,413.69		666,417.55	630,652.00	35,765.55	1,892,612.00	(1,226,194.45)		(64.79)%	
EXPENDITURES												
PAYROLL RELATED EXPENSES												
PAYROLL - MANAGER	7,071.14	6,943.00	(128.14)		28,267.96	27,770.00	(497.96)	83,314.00	55,046.04		66.07%	
PAYROLL - OFFICE	2,979.18	4,082.00	1,102.82		14,668.19	16,328.00	1,659.81	48,991.00	34,322.81		70.06%	
EMPLOYEE BENEFITS - FICAMEDIC	156.63	187.00	30.37		710.19	748.00	37.81	2,249.00	1,538.81		68.42%	
EMPLOYEE BENEFITS - MED. INS	3,103.74	3,273.00	169.26		14,514.96	15,027.00	512.04	43,147.00	28,632.04		66.36%	
EMPLOYEE BENEFITS - PERS	2,534.79	2,821.00	286.21		10,930.38	11,284.00	353.62	33,854.00	22,923.62		67.71%	
EMPLOYEE BENEFITS - SIS	1.44	37.00	35.56		21.77	135.00	113.23	614.00	592.23		96.45%	
SEP/IRA	7.46	10.00	2.54		38.67	40.00	1.33	128.00	89.33		69.79%	
UNIFORMS	13.66	0.00	(13.66)		22.16	49.00	26.84	97.00	74.84		77.15%	
OPEB EXPENSE	2,056.97	3,115.00	1,058.03		8,227.88	12,460.00	4,232.12	37,380.00	29,152.12		77.99%	
ACCRUED LEAVE EXPENSE	475.51	333.00	(142.51)		1,349.10	1,332.00	(17.10)	4,000.00	2,650.90		66.27%	
OTHER PAYROLL EXPENSES	19.48	16.00	(3.48)		19.43	64.00	44.57	200.00	180.57		90.28%	
CAR ALLOWANCE EXPENSE	(45.60)	(33.00)	12.60		(160.80)	(132.00)	28.80	(400.00)	(239.20)		59.80%	
Total PAYROLL RELATED EXPENSES	18,374.40	20,784.00	2,409.60		78,609.89	85,105.00	6,495.11	253,574.00	174,964.11		69.00%	
OPERATING EXPENSES												
ACCOUNTING	2,492.10	3,325.00	832.90		8,822.10	9,805.00	982.90	12,600.00	3,777.90		29.98%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year Actual	YTD Budget		Total Budget -		Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget	Variance		Revised	YTD Budget Variance	Total Budget	Budget Remaining		
LEGAL	872.74	1,375.00	502.26	2,873.06	2,626.94	5,500.00	2,873.06	16,500.00	13,873.06	84.08%	
LEGAL - LABOR NEGOTIATIONS	22.00	0.00	(22.00)	(21.60)	105.60	84.00	(21.60)	84.00	(21.60)	(25.71)%	
ENGINEERING & SURVEYING	49.34	521.00	471.66	1,504.76	579.24	2,084.00	1,504.76	6,250.00	5,670.76	90.73%	
DCLTSA PRO-RATA M & O	183,605.25	183,231.00	(374.25)	(748.50)	367,210.50	366,462.00	(748.50)	732,924.00	365,713.50	49.90%	
DCLTSA ASSESSMENTS	123,662.25	124,162.00	499.75	999.50	247,324.50	248,324.00	999.50	496,649.00	249,324.50	50.20%	
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,202.00	13,202.00	100.00%	
BANK CHARGES	2,689.49	2,599.00	(90.49)	(156.10)	10,552.10	10,396.00	(156.10)	31,191.00	20,638.90	66.17%	
BUILDING REPAIRS AND MAINT.	334.69	2,618.00	2,283.31	9,397.35	1,074.65	10,472.00	9,397.35	31,419.00	30,344.35	96.58%	
COMPUTER EXPENSE	3,845.38	2,000.00	(1,845.38)	933.40	7,716.60	8,650.00	933.40	26,484.00	18,767.40	70.86%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	212.50	3,437.50	3,650.00	212.50	4,346.00	908.50	20.90%	
EQUIP. SUPPLIES/MAINT./REPAIRS	7,974.32	14,482.00	6,507.68	22,836.75	35,091.25	57,928.00	22,836.75	173,787.00	138,695.75	79.81%	
EQUIPMENT RENTAL	78.02	80.00	1.98	106.38	1,301.62	1,408.00	106.38	3,847.00	2,545.38	66.17%	
SECURITY EXPENSE	887.02	880.00	(7.02)	(113.02)	2,764.02	2,651.00	(113.02)	7,120.00	4,355.98	61.18%	
INSURANCE AND BONDS	0.00	0.00	0.00	527.04	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	0.00	0.00	0.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	1,702.55	383.00	(1,319.55)	(673.03)	2,205.03	1,532.00	(673.03)	4,600.00	2,394.97	52.06%	
OFFICE JANITORIAL	425.70	366.00	(59.70)	(142.76)	1,606.78	1,464.00	(142.76)	4,382.00	2,785.22	63.42%	
OFFICE AND FACILITIES RENT	1,624.92	1,900.00	275.08	1,099.32	6,499.68	7,599.00	1,099.32	22,799.00	16,299.32	71.49%	
OFFICE SUPPLIES	203.44	605.00	401.56	538.27	1,881.73	2,420.00	538.27	7,266.00	5,384.27	74.10%	
PERMITS AND FEES	0.00	0.00	0.00	115.50	289.50	405.00	115.50	405.00	115.50	28.52%	
POSTAGE	0.00	0.00	0.00	61.21	1,479.79	1,541.00	61.21	4,625.00	3,145.21	68.00%	
PUBLICATION CHARGES	0.00	0.00	0.00	90.00	0.00	90.00	90.00	1,590.00	1,590.00	100.00%	
TELEPHONE	128.40	127.00	(1.40)	(8.90)	516.90	508.00	(8.90)	1,524.00	1,007.10	66.08%	
TRAINING AND SEMINARS	0.00	489.00	489.00	1,776.63	179.37	1,956.00	1,776.63	5,874.00	5,694.63	96.95%	
TRAVEL	0.00	288.00	288.00	886.10	265.90	1,152.00	886.10	3,462.00	3,196.10	92.32%	
TRUSTEE FEES	780.00	975.00	195.00	195.00	3,705.00	3,900.00	195.00	12,600.00	8,895.00	70.60%	
UTILITIES - GAS & ELECTRIC	1,681.29	1,646.00	(35.29)	(409.97)	6,993.97	6,584.00	(409.97)	23,518.00	16,524.03	70.26%	
DEPRECIATION EXPENSE	4,852.26	5,847.00	994.74	4,135.54	19,252.46	23,388.00	4,135.54	70,164.00	50,911.54	72.56%	
Total OPERATING EXPENSES	337,911.16	347,899.00	9,987.84	46,997.31	755,282.69	802,280.00	46,997.31	1,742,049.00	986,766.31	56.64%	
OTHER EXPENSES											
INTEREST EXPENSE	0.00	35.00	35.00	35.00	0.00	35.00	35.00	35.00	35.00	100.00%	
CAPITAL OUTLAY	757.50	25,000.00	24,242.50	68,010.63	10,689.37	78,700.00	68,010.63	211,634.00	200,944.63	94.95%	
Total OTHER EXPENSES	757.50	25,035.00	24,277.50	68,045.63	10,689.37	78,735.00	68,045.63	211,669.00	200,979.63	94.95%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

SEWER FUND (30)	Current Period		Current Period		Current Year Actual		YTD Budget		Total Budget - Revised		Total Budget - Variance		Percent Total Budget Remaining	
	Actual	Budget	Budget	Variance	Actual	Budget	Variance	Actual	Revised	Variance	Revised	Variance	Remaining	%
Total EXPENDITURES	357,043.06	393,718.00	393,718.00	36,674.94	844,581.95	966,120.00	121,538.05	2,207,292.00	2,207,292.00	1,362,710.05	61.74%			
EXCESS REVENUE OVER EXPENDITURES	(188,114.37)	(237,203.00)	(237,203.00)	49,088.63	(178,164.40)	(335,468.00)	157,303.60	(314,680.00)	(314,680.00)	136,515.60	(43.38)%			

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

SNOW REMOVAL SPECIAL REVENUE (60)

	Current Period	Current Period	Current Period	YTD Budget	YTD Budget	Total Budget -	Total Budget	Percent Total
	Actual	Budget	Budget Variance	Current Year Actual	YTD Budget Variance	Revised	Variance	Budget Remaining
REVENUES								
MISCELLANEOUS								
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	1,752.27	102.00	1,650.27	408.00	5,954.70	1,222.00	5,140.70	420.68%
OTHER REVENUE	0.00	2.00	(2.00)	8.00	(8.00)	26.00	(26.00)	(100.00)%
Total MISCELLANEOUS	1,752.27	104.00	1,648.27	120,416.00	5,946.70	121,248.00	5,114.70	4.22%
USER FEES								
USER FEES - RESIDENTIAL	35,136.87	35,130.00	6.87	140,520.00	(24.71)	421,560.00	(281,064.71)	(66.67)%
USER FEES - COMMERCIAL	3,245.70	3,247.00	(1.30)	12,988.00	(3.40)	38,970.00	(25,985.40)	(66.68)%
PENALTIES ON USER FEES	846.15	534.00	312.15	2,136.00	306.59	6,408.00	(3,965.41)	(61.88)%
TRANSFER FEE REVENUE	47.25	81.00	(33.75)	324.00	(135.00)	972.00	(783.00)	(80.56)%
Total USER FEES	39,275.97	38,992.00	283.97	155,968.00	143.48	467,910.00	(311,798.52)	(66.64)%
Total REVENUES	41,028.24	39,096.00	1,932.24	276,384.00	6,090.18	589,158.00	(306,683.82)	(52.05)%
EXPENDITURES								
PAYROLL RELATED EXPENSES								
PAYROLL - MANAGER	3,097.30	3,052.00	(45.30)	12,205.00	(184.20)	36,621.00	24,231.80	66.17%
PAYROLL - MAINTENANCE	1,373.56	3,855.00	2,481.44	15,420.00	10,197.56	46,266.00	41,043.56	88.71%
PAYROLL - OFFICE	1,489.59	2,041.00	551.41	8,164.00	829.98	24,497.00	17,162.98	70.06%
EMPLOYEE BENEFITS - FICA/MEDIC	87.87	134.00	46.13	536.00	161.36	1,612.00	1,237.36	76.76%
EMPLOYEE BENEFITS - MED. INS	2,312.03	3,255.00	942.97	14,342.00	2,833.63	41,703.00	30,194.63	72.40%
EMPLOYEE BENEFITS - PERS	1,475.07	2,257.00	781.93	9,028.00	2,815.23	27,091.00	20,878.23	77.07%
EMPLOYEE BENEFITS - SIIS	37.38	69.00	31.62	251.00	101.24	1,151.00	1,001.24	86.99%
SEPIRA	2.38	4.00	1.62	16.00	2.08	48.00	34.08	71.00%
UNIFORMS	0.00	0.00	0.00	364.00	332.13	727.00	695.13	95.62%
OPEB EXPENSE	949.36	2,596.00	1,646.64	10,384.00	6,586.56	31,150.00	27,352.56	87.81%
ACCRUED LEAVE EXPENSE	255.58	167.00	(88.58)	668.00	(159.48)	2,000.00	1,172.52	58.63%
OTHER PAYROLL EXPENSES	9.77	25.00	15.23	100.00	90.15	300.00	290.15	96.72%
CAR ALLOWANCE EXPENSE	0.00	(4.00)	(4.00)	(16.00)	(16.00)	(50.00)	(50.00)	100.00%
Total PAYROLL RELATED EXPENSES	11,089.89	17,451.00	6,361.11	71,462.00	23,590.24	213,116.00	165,244.24	77.54%
OPERATING EXPENSES								
ACCOUNTING	415.35	626.00	210.65	1,713.00	242.65	2,100.00	629.65	29.98%
LEGAL	145.45	229.00	83.55	916.00	478.18	2,750.00	2,312.18	84.08%
LEGAL - LABOR NEGOTIATIONS	24.75	0.00	(24.75)	95.00	(23.80)	95.00	(23.80)	(25.05)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
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SNOW REMOVAL SPECIAL REVENUE (60)

	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	Total Budget -	Total Budget	Percent Total
	Actual	Budget	Budget Variance			Variance	Revised	Variance	Budget Remaining
ENGINEERING & SURVEYING	8.23	0.00	(8.23)	74.38	500.00	425.62	500.00	425.62	85.12%
SNOW REMOVAL - PLOWING	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	3,211.00	3,211.00	100.00%
BANK CHARGES	654.20	632.00	(22.20)	2,566.72	2,528.00	(38.72)	7,587.00	5,020.28	66.17%
BUILDING REPAIRS AND MAINT.	55.78	439.00	383.22	179.13	1,756.00	1,576.87	5,276.00	5,096.87	96.60%
COMPUTER EXPENSE	914.92	1,500.00	585.08	3,477.58	3,820.00	342.42	5,932.00	2,454.42	41.38%
DUES & SUBSCRIPTIONS	0.00	25.00	25.00	572.91	595.00	22.09	685.00	112.09	16.36%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	0.00	250.00	250.00	700.00	700.00	100.00%
EQUIPMENT RENTAL	13.01	20.00	6.99	292.74	335.00	42.26	832.00	539.26	64.81%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00%
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	25.00	25.00	0.00	50.00	50.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	283.76	467.00	183.24	367.51	1,868.00	1,500.49	5,600.00	5,232.49	93.44%
OFFICE JANITORIAL	70.95	61.00	(9.95)	267.81	244.00	(23.81)	732.00	464.19	63.41%
OFFICE AND FACILITIES RENT	270.82	316.00	45.18	1,083.28	1,264.00	180.72	3,800.00	2,716.72	71.49%
OFFICE SUPPLIES	38.57	112.00	73.43	402.59	448.00	45.41	1,339.00	936.41	69.93%
PERMITS AND FEES	0.00	600.00	600.00	48.25	668.00	619.75	668.00	619.75	92.78%
POSTAGE	0.00	0.00	0.00	359.95	374.00	14.05	1,125.00	765.05	68.00%
PUBLICATION CHARGES	197.00	0.00	(197.00)	1,127.76	100.00	(1,027.76)	2,265.00	1,137.24	50.21%
TELEPHONE	12.80	12.00	(0.80)	51.59	48.00	(3.59)	144.00	92.41	64.17%
TRAINING AND SEMINARS	0.00	71.00	71.00	29.89	284.00	254.11	852.00	822.11	96.49%
TRAVEL	0.00	165.00	165.00	44.34	660.00	615.66	1,984.00	1,939.66	97.77%
TRUSTEE FEES	130.00	163.00	33.00	617.50	650.00	32.50	2,100.00	1,482.50	70.60%
UTILITIES - GAS & ELECTRIC	52.05	49.00	(3.05)	196.60	156.00	(40.60)	971.00	774.40	79.75%
VEHICLE EXP FUEL/OIL/SUPP	369.22	1,036.00	666.78	1,623.28	4,144.00	2,520.72	12,436.00	10,812.72	86.95%
VEH EXP R&M	15.55	654.00	638.45	1,421.12	2,616.00	1,194.88	7,852.00	6,430.88	81.90%
Total OPERATING EXPENSES	3,672.41	52,202.00	48,529.59	20,465.23	87,021.00	66,555.77	841,975.00	821,509.77	97.57%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	100.00%
CAPITAL OUTLAY	0.00	15,000.00	15,000.00	235,226.79	287,500.00	52,273.21	460,106.00	224,879.21	48.88%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

SNOW REMOVAL SPECIAL REVENUE (60)

	Current Period		Current Period		Current Year Actual		YTD Budget		Total Budget - Revised		Total Budget Variance		Percent Total
	Actual	Budget	Budget	Variance	Actual	Budget	Actual	Variance	Revised	Original	Variance	Remaining	%
Total OTHER EXPENSES	0.00	15,000.00	15,000.00	15,000.00	235,226.79	287,510.00	287,510.00	52,283.21	460,116.00	224,889.21	224,889.21	48.88%	
Total EXPENDITURES	14,762.30	84,653.00	84,653.00	69,890.70	303,563.78	445,993.00	445,993.00	142,429.22	1,515,207.00	1,211,643.22	1,211,643.22	79.97%	
EXCESS REVENUE OVER EXPENDITURES	26,265.94	(45,557.00)	(45,557.00)	71,822.94	(21,069.60)	(169,609.00)	(169,609.00)	148,519.40	(926,049.00)	904,959.40	904,959.40	(97.72)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget	Variance						
160 PINERIDGE RENTAL (70)										
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	1,450.00	0.00		1,450.00	5,800.00	0.00	0.00	5,800.00	5,800.00	0.00%
Total MISCELLANEOUS	<u>1,450.00</u>	<u>0.00</u>		<u>1,450.00</u>	<u>5,800.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,800.00</u>	<u>5,800.00</u>	<u>0.00%</u>
Total REVENUES	<u>1,450.00</u>	<u>0.00</u>		<u>1,450.00</u>	<u>5,800.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,800.00</u>	<u>5,800.00</u>	<u>0.00%</u>
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	301.21	0.00		(301.21)	972.40	0.00	0.00	(972.40)	(972.40)	0.00%
EQUIPMENT RENTAL	3.09	0.00		(3.09)	12.36	0.00	0.00	(12.36)	(12.36)	0.00%
INSURANCE AND BONDS	0.00	0.00		0.00	3,083.40	0.00	0.00	(3,083.40)	(3,083.40)	0.00%
MISCELLANEOUS EXPENDITURES	108.75	0.00		(108.75)	441.17	0.00	0.00	(441.17)	(441.17)	0.00%
OFFICE JANITORIAL	118.75	0.00		(118.75)	465.00	0.00	0.00	(465.00)	(465.00)	0.00%
OFFICE SUPPLIES	0.00	0.00		0.00	31.47	0.00	0.00	(31.47)	(31.47)	0.00%
UTILITIES - GAS & ELECTRIC	161.56	0.00		(161.56)	705.42	0.00	0.00	(705.42)	(705.42)	0.00%
Total OPERATING EXPENSES	<u>693.36</u>	<u>0.00</u>		<u>(693.36)</u>	<u>5,711.22</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,711.22)</u>	<u>(5,711.22)</u>	<u>0.00%</u>
Total EXPENDITURES	<u>693.36</u>	<u>0.00</u>		<u>(693.36)</u>	<u>5,711.22</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,711.22)</u>	<u>(5,711.22)</u>	<u>0.00%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>756.64</u>	<u>0.00</u>		<u>756.64</u>	<u>88.78</u>	<u>0.00</u>	<u>0.00</u>	<u>88.78</u>	<u>88.78</u>	<u>0.00%</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 10/1/2022 Through 10/31/2022

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	8,368.10	5,519.00	2,849.10	33,744.53	22,076.00	11,668.53	66,230.00	(32,485.47)	(49.05)%
OTHER REVENUE	285.00	0.00	285.00	285.00	0.00	285.00	0.00	285.00	0.00%
Total MISCELLANEOUS	<u>8,653.10</u>	<u>5,519.00</u>	<u>3,134.10</u>	<u>34,029.53</u>	<u>22,076.00</u>	<u>11,953.53</u>	<u>66,230.00</u>	<u>(32,200.47)</u>	<u>(48.62)%</u>
Total REVENUES	<u>8,653.10</u>	<u>5,519.00</u>	<u>3,134.10</u>	<u>34,029.53</u>	<u>22,076.00</u>	<u>11,953.53</u>	<u>66,230.00</u>	<u>(32,200.47)</u>	<u>(48.62)%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	887.26	830.00	(57.26)	5,070.11	3,320.00	(1,750.11)	9,962.00	4,891.89	49.11%
EQUIPMENT RENTAL	16.25	12.00	(4.25)	65.00	48.00	(17.00)	151.00	86.00	56.95%
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	510.03	542.00	31.97	2,189.26	2,188.00	(21.26)	6,510.00	4,320.74	66.37%
OFFICE JANITORIAL	625.00	401.00	(224.00)	2,250.00	1,604.00	(646.00)	4,819.00	2,569.00	53.31%
OFFICE SUPPLIES	0.00	68.00	68.00	137.17	136.00	(1.17)	272.00	134.83	49.57%
UTILITIES - GAS & ELECTRIC	963.47	514.00	(449.47)	3,834.56	1,644.00	(2,190.56)	10,270.00	6,435.44	62.66%
Total OPERATING EXPENSES	<u>3,002.01</u>	<u>2,367.00</u>	<u>(635.01)</u>	<u>16,629.50</u>	<u>12,078.00</u>	<u>(4,551.50)</u>	<u>35,142.00</u>	<u>18,512.50</u>	<u>52.68%</u>
OTHER EXPENSES									
CAPITAL OUTLAY	0.00	0.00	0.00	3,845.00	0.00	(3,845.00)	0.00	(3,845.00)	0.00%
Total OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,845.00</u>	<u>0.00</u>	<u>(3,845.00)</u>	<u>0.00</u>	<u>(3,845.00)</u>	<u>0.00%</u>
Total EXPENDITURES	<u>3,002.01</u>	<u>2,367.00</u>	<u>(635.01)</u>	<u>20,474.50</u>	<u>12,078.00</u>	<u>(8,396.50)</u>	<u>35,142.00</u>	<u>14,667.50</u>	<u>41.74%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>5,651.09</u>	<u>3,152.00</u>	<u>2,499.09</u>	<u>13,555.03</u>	<u>9,998.00</u>	<u>(3,557.03)</u>	<u>31,088.00</u>	<u>(17,532.97)</u>	<u>(56.40)%</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year		YTD Budget		Total Budget		Percent Total	
	Actual	Budget	Budget	Variance	Actual	YTD Budget	Variance	Total Budget	Variance	Budget Remaining		
COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE												
REVENUES												
TAXES												
ADVALOREM TAXES	95,339.45	83,201.00	12,138.45		307,836.72	327,256.00	(19,419.28)	554,671.00	(246,834.28)	(44.50)%		
PERSONAL PROPERTY TAX	0.00	0.00	0.00		6.50	0.00	6.50	9,664.00	(9,657.50)	(99.93)%		
ADVALOREM MAKE-UP	71,922.74	68,073.00	3,849.74		269,988.64	267,754.00	2,234.64	453,822.00	(183,833.36)	(40.51)%		
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00		230,980.00	230,980.00	0.00	692,940.00	(461,960.00)	(66.67)%		
Total TAXES	225,007.19	209,019.00	15,988.19		808,811.86	825,990.00	(17,178.14)	1,771,097.00	(902,285.14)	(52.73)%		
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	15,770.46	652.00	15,118.46		46,199.34	2,605.00	43,594.34	7,821.00	38,378.34	490.71%		
RENTAL INCOME	9,818.10	7,369.00	2,449.10		39,544.53	29,476.00	10,068.53	88,430.00	(48,885.47)	(55.28)%		
OTHER REVENUE	316.63	84.00	232.63		656.63	334.00	322.63	1,000.00	(343.37)	(34.34)%		
Total MISCELLANEOUS	25,905.19	8,105.00	17,800.19		126,400.50	72,415.00	53,985.50	137,251.00	(10,850.50)	(7.91)%		
Total REVENUES	250,912.38	217,124.00	33,788.38		935,212.36	898,405.00	36,807.36	1,848,348.00	(913,135.64)	(49.40)%		
EXPENDITURES												
PAYROLL RELATED EXPENSES												
PAYROLL - MANAGER	4,412.14	4,310.00	(102.14)		17,616.16	17,242.00	(374.16)	51,728.00	34,111.84	65.94%		
PAYROLL - MAINTENANCE	1,922.98	5,397.00	3,474.02		7,311.43	21,590.00	14,278.57	64,771.00	57,459.57	88.71%		
PAYROLL - OFFICE	1,489.60	2,041.00	551.40		7,334.12	8,165.00	830.88	24,497.00	17,162.88	70.06%		
EMPLOYEE BENEFITS - FICA/MEDIC	114.86	175.00	60.14		480.54	700.00	219.46	2,099.00	1,618.46	77.11%		
EMPLOYEE BENEFITS - MED. INS	3,007.39	4,402.00	1,394.61		14,807.41	18,991.00	4,183.59	55,590.00	40,782.59	73.36%		
EMPLOYEE BENEFITS - PERS	2,009.36	3,054.00	1,044.64		8,316.81	12,214.00	3,897.19	36,646.00	28,329.19	77.30%		
EMPLOYEE BENEFITS - SIIS	52.25	101.00	48.75		206.35	372.00	165.65	1,698.00	1,491.65	87.85%		
SEPIRA	6.42	8.00	1.58		30.15	32.00	1.85	97.00	66.85	68.92%		
UNIFORMS	20.48	0.00	(20.48)		77.86	582.00	504.14	1,164.00	1,086.14	93.31%		
OPEB EXPENSE	1,265.83	3,634.00	2,368.17		5,063.32	14,637.00	9,473.68	43,609.00	38,545.68	88.39%		
ACCRUED LEAVE EXPENSE	319.15	375.00	55.85		750.05	1,500.00	749.95	4,500.00	3,749.95	83.33%		
OTHER PAYROLL EXPENSES	9.77	37.00	27.23		17.24	150.00	132.76	450.00	432.76	96.17%		
CAR ALLOWANCE EXPENSE	(68.40)	(58.00)	10.40		(241.20)	(233.00)	8.20	(700.00)	(458.80)	65.54%		
Total PAYROLL RELATED EXPENSES	14,561.83	23,476.00	8,914.17		61,770.24	95,842.00	34,071.76	286,149.00	224,378.76	78.41%		
OPERATING EXPENSES												
ACCOUNTING	415.35	525.00	109.65		1,470.35	1,575.00	104.65	2,100.00	629.65	29.98%		
LEGAL	145.45	229.00	83.55		437.82	916.00	478.18	2,750.00	2,312.18	84.08%		
LEGAL - LABOR NEGOTIATIONS	30.25	0.00	(30.25)		145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%		
ENGINEERING & SURVEYING	129.48	3,667.00	3,537.52		15,157.11	14,667.00	(490.11)	44,000.00	28,842.89	65.55%		

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 10/1/2022 Through 10/31/2022

	Current Period		Current Period		Current Year		YTD Budget		Total Budget		Percent Total	
	Actual	Budget	Budget	Variance	Actual	YTD Budget	Variance	Total Budget	Variance	Budget Remaining	Budget Remaining	
COMBINED GENERAL FUND, 160 PINE RIDGE & 298 KINGSBURY GRADE												
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	5,000.00	100.00%	
ROAD MAINTENANCE & SUPPLIES	2,435.00	7,988.00	5,533.00	13,508.38	238,418.62	251,927.00	13,508.38	315,599.00	77,180.38	315,599.00	24.46%	
BUILDING REPAIRS AND MAINT.	1,244.25	1,408.00	163.75	(587.64)	6,221.64	5,634.00	18.36	16,904.00	10,682.36	16,904.00	63.19%	
COMPUTER EXPENSE	75.98	225.00	149.02	18.36	2,181.64	2,200.00	14.09	3,993.00	1,811.36	3,993.00	45.36%	
DUES & SUBSCRIPTIONS	0.00	31.00	31.00	587.00	572.91	587.00	14.09	674.00	101.09	674.00	15.00%	
EQUIP. SUPPLIES/MAINT./REPAIRS	913.55	375.00	(538.55)	586.45	913.55	1,500.00	586.45	4,500.00	3,586.45	4,500.00	79.70%	
EQUIPMENT RENTAL	32.35	42.00	9.65	39.60	129.40	169.00	39.60	515.00	385.60	515.00	74.87%	
FIELD SUPPLIES, TOOLS & SIGNS	1,222.00	2,050.00	828.00	18,978.00	1,222.00	20,200.00	18,978.00	20,630.00	19,408.00	20,630.00	94.08%	
SECURITY EXPENSE	0.00	0.00	0.00	18.00	0.00	18.00	18.00	18.00	18.00	18.00	100.00%	
INSURANCE AND BONDS	0.00	0.00	0.00	236.87	9,800.13	10,037.00	236.87	10,037.00	236.87	10,037.00	2.36%	
SAFETY EQUIPMENT	0.00	0.00	0.00	500.00	0.00	500.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	902.54	1,173.00	270.46	(304.94)	4,997.94	4,693.00	(304.94)	14,088.00	9,090.06	14,088.00	64.52%	
OFFICE JANITORIAL	814.70	567.00	(247.70)	(712.81)	2,982.81	2,270.00	(712.81)	6,816.00	3,833.19	6,816.00	56.24%	
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	184.72	1,083.28	1,268.00	184.72	3,800.00	2,716.72	3,800.00	71.49%	
OFFICE SUPPLIES	38.57	218.00	179.43	425.63	311.37	737.00	425.63	2,076.00	1,764.63	2,076.00	85.00%	
PERMITS AND FEES	0.00	0.00	0.00	18.75	48.25	67.00	18.75	67.00	18.75	67.00	27.99%	
PUBLICATION CHARGES	0.00	0.00	0.00	100.00	0.00	100.00	100.00	265.00	265.00	265.00	100.00%	
TELEPHONE	12.80	12.00	(0.80)	(3.59)	51.59	48.00	(3.59)	144.00	92.41	144.00	64.17%	
TRAINING AND SEMINARS	0.00	394.00	394.00	1,545.11	29.89	1,575.00	1,545.11	4,726.00	4,696.11	4,726.00	99.37%	
TRAVEL	0.00	188.00	188.00	704.66	44.34	749.00	704.66	2,250.00	2,205.66	2,250.00	98.03%	
TRUSTEE FEES	130.00	162.00	32.00	32.50	617.50	650.00	32.50	2,100.00	1,482.50	2,100.00	70.60%	
UTILITIES - GAS & ELECTRIC	1,177.08	685.00	(492.08)	(2,544.58)	4,736.58	2,192.00	(2,544.58)	13,690.00	8,953.42	13,690.00	65.40%	
VEHICLE EXP FUEL/OIL/SUPP	413.09	1,036.00	622.91	2,112.69	2,033.31	4,146.00	2,112.69	12,436.00	10,402.69	12,436.00	83.65%	
VEH EXP R&M	1,378.05	717.00	(661.05)	(6,725.44)	9,591.44	2,866.00	(6,725.44)	8,601.00	(990.44)	8,601.00	(11.52)%	
Total OPERATING EXPENSES	11,781.31	21,989.00	10,207.69	31,624.33	303,198.67	334,823.00	31,624.33	498,311.00	195,112.33	498,311.00	39.15%	
OTHER EXPENSES												
INTEREST EXPENSE	0.00	5.00	5.00	5.00	0.00	5.00	5.00	5.00	5.00	5.00	100.00%	
CAPITAL OUTLAY	6,165.00	4,667.00	(1,498.00)	917,574.21	779,499.79	1,697,074.00	917,574.21	2,278,866.00	1,499,366.21	2,278,866.00	65.79%	
Total OTHER EXPENSES	6,165.00	4,672.00	(1,493.00)	917,579.21	779,499.79	1,697,079.00	917,579.21	2,278,871.00	1,499,371.21	2,278,871.00	65.79%	
Total EXPENDITURES	32,508.14	50,137.00	17,628.86	983,275.30	1,144,468.70	2,127,744.00	983,275.30	3,063,331.00	1,918,862.30	3,063,331.00	62.64%	
EXCESS REVENUE OVER EXPENDITURES	218,404.24	166,987.00	51,417.24	1,020,082.66	(209,256.34)	(1,229,339.00)	1,020,082.66	(1,214,983.00)	1,005,726.66	(1,214,983.00)	(82.78)%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #01**

TITLE: Organization of the Board of Trustees and the Election of Officers

For Discussion and Possible Action. Discussion on the sequence of replacement and election of Officers of the Board for Kingsbury General Improvement District for calendar year 2023.

MEETING DATE: January 17, 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Conduct elections to determine the positions of Chair, Vice Chair, Secretary and Treasurer of the Board of Trustees

BACKGROUND INFORMATION: One of the duties required of the Board of Trustees is organize itself in a manner to conduct oversight of the district. NRS 318.085 provides direction regarding the election of officers, records, bonds, and compensation of board members. Specifically, it provides the following direction. *“After taking oaths and filing bonds, the board shall choose one of its members as chair of the board and president of the district and shall elect a secretary and a treasurer of the board and of the district, who may or may not be members of the board. The secretary and the treasurer may be one person.”*

Each year the Board of Trustees determine the organization of the Board and conduct the election of Officers.

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 |

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 02**

TITLE: INITIAL DISCUSSION AND BUDGET ASSUMPTIONS FOR FY24

For Discussion and Possible Action. Discussion and guidance related to preparation of the FY 24 Budget

MEETING DATE: January 17, 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Receive presentation. Discuss initial assumptions and provide guidance for FY 2024 Budget

BACKGROUND INFORMATION: Each spring Kingsbury GID develops its budget and conducts a budget workshop in April which then culminates with a public hearing and adoption by the Board of Trustees in May. Current budget dates are:

April 4, 2023 - Budget workshop

May 16, 2023- Public hearing

Required submission dates to State:

April 15, 2023 – Tentative budget

June 1, 2023 Adopt final budget

Currently the management group is reviewing the expenses and projecting conclusion of the FY24 budget. As we reviewed the information, there were no significant areas which required redistribution or budget augmentation. However, several elements of the district budget are weather dependent and subject to change. The goal of this year's budget is to develop a tool for cost effective management of the district.

Revenues.

With the exception of Snow Fund, we are anticipating the revenues will be nearly flat. Property tax into General fund will be slightly positively influenced by increased values. Snow fund has additional revenue from rate increase effective on February 1, 2023. The district intends to move on larger overdue accounts which could have favorable one-time positive influence. Additionally, completion of the capital reserve policy combined with higher interest rates will allow the district to pursue better investment returns as non-operational revenue.

Expenses.

Personnel expenses are likely to be 6 % higher than the previous year. The labor contract and increases to health insurance provide solid information at this time. The district has been operating with two vacant positions so impacts in the current budget year are not observable. For FY 24, it is anticipated that both positions will be filled. The need for an additional person in administration to

oversee contract administration and fulfill role of internal controller was identified. In the previous budget discussion, a position of engineer or engineer technician was considered. Partial funding for both of these positions could be recoup by the reduction of outside services currently being paid.

Goods and Services are anticipated to reflect the inflation from the previous year. Some transient relief from peak was experienced but overall, significant increases for both goods and services are anticipated. For example, increases for some of our common expenses, the State has raised some fees as much as 25%, lab services have increased by 10%, trash increased by 9% and two of the largest expenses, gas and electricity increases were 8 and 14% respectively. The district intends to acquire and deploy a maintenance management software program to satisfy minimum requirements established by the EPA.

Services. Our audit contract has expired, the district will be advertising and selecting a firm this spring. It is anticipated that this expense is likely to be higher than previous years. We experienced increases in our engineering and other consultant services in 7 to 10% range. Many of our small contracts have smaller (3 to 5%) increases built in. The snow removal contract was awarded which reflected increases in costs which will be fixed into the upcoming budget.

A trend of increasing claims from customers seems to be increasing. While often reasonable accommodations were negotiated, recently the demands appear to be excessive, and parties are inflexible in their positions which requires considerable time with our attorney and district personnel.

The Sanitary Sewer System Service contract is a five-year contract and will continue to October 2024. The Sewer Authority has continuously raised rates while district revenues have remained flat since 2019. The district has completed the Sewer masterplan which maps capital improvements but revenues for current and future O & M programs are likely to be deficient.

Repairs to equipment (especially rolling stock) have experienced significant increases in costs and the frequency. These are exceeding our previous budget expectations; these will also be adjusted in the proposed budget for consideration. Some increase was accounted for as we slowed the replacement cycle to allow the replacement fund to mature, but even this allowance was exceeded.

Capital:

Capital funds within each programs area are typically budgeted by project based upon the service area. Each year there are repetitive projects such as the Waterline and Road Improvement Project, or the Road Surface and Sealing Project. Due to the limited construction window, it is best that these types of projects be planned and designed each fall, advertised in Jan/Feb for execution in late spring and summer. Therefore, spending on a project crosses multiple year budgets. In addition, we have other large capital projects that are one time in nature but often multiple years of budget. Planning, design, and construction are often in different budgets. During the past year we initiated planning and designs for projects in order to prepared for a later construction year, but also to prepare information needed for grants and/or loans. This practice provides for less haste, stable rate projections and confidence for lending agencies.

Sewer Fund – The following projects are being developed for the Sewer Capital Program, the largest and highest priority project is the Market Street Lift Station renovation. There are additional lift station projects identified and the district has identified sewerage collection lines with should be replaced due to sagging lines, root intrusions or potential to cause backup which may damage private property.

Water Fund – Water fund continues to support nearly \$2 million each year in waterline replacements, but large projects for pumpstations and reservoir renovations are being mapped in subsequent years and funding this effort will require additional funding.

General Fund- The annual road program has been consistent in funding the ongoing pavement restoration and improvements which are now done in conjunction with the water line replacements.

Snow Fund- Snow fund capital items are related to district equipment and proportionate cost of facility improvements.

Vehicle Replacement Fund- will be in the second year of the program designed to level expenditures by programmatically building the replacement funding. However, due to the current equipment conditions for the backhoe, it will be necessary to replace it during the FY 24 budget. In addition, regular replacement of other vehicles which were postponed last year, in order to ensure readiness and the large swings caused by running vehicles/equipment to failure.

General Facilities- The district has initiated designs for renovation of building 160 Pine Ridge for the intent of developing for district use. The current estimates exceed the initial cost expectations but are consistent with the costs being experienced for similar projects at this time. Additional facilities for equipment and material storage are being planned for the following fiscal year.

General Guidance.

The management team has been directed to prepare budget proposals with 8% or less for each line item included in the budget. Any line with an increase exceeding 10% will be called out in the initial budget presentation. Additionally, we continue to seek efficiencies for administration and O&M. Previous successes such as sharing purchases with other districts, reductions of fees and seeking best prices regardless of the level of purchase will be continued. We have long-term goal of consolidating our software to eliminate duplication of products and improve the efficiency and data quality. On capital program projects the district will continue to use preprocurement to reduce costs of overhead and scheduling delays.

Guidance is sought for range of expectation for line increases.

Guidance is sought for bringing proposals for both additional personnel (engineering & financial).

Guidance is sought for the degree which to develop capital projects for debt financing and submission to NDEP for SRF consideration.

INCLUDED:

Attachment A: Local Government Finance 2023 Calendar

Attachment B: Capital Facilities Funding Presentation

Attachment C: Sewerage Utility Funding Program Outlook

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 |



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
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Las Vegas, Nevada 89119
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JOE LOMBARDO
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
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Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

LOCAL GOVERNMENT FINANCE
2023
CALENDAR OF EVENTS

- NOTES:
- (1) Pursuant to NRS 238.100 (3), if a filing date falls on a Saturday, Sunday or holiday, the filing may be performed on the next business day and be deemed timely.
 - (2) "Postmarked date is deemed filing date." (NRS 238.100)
 - (3) ONLY Tentative, final, amended and revised final budget documents and audit reports are to be filed in duplicate. (NAC 354.725)

Items in italics are those required of the Department of Taxation
Bold items are those required of local government entities

Statutory and Other Due Dates:

- 1st Wk of Jan *Department of Taxation sends budget forms package for FY2023-2024 to all local government entities.*
- January 1 **Special Exempt Districts to submit financial statements for the immediate preceding fiscal year (NAC 354.559).** (January 3 this year)
- January 15 **For those school districts whose Residential Construction Tax will end at 6/30/2023, please begin the process of renewing the tax, if so desired, prior to Nevada Tax Commission certifying rates on June 25, 2023 (NRS 387.332).** (January 17 this year)
- January 31 **Assessed valuation furnished to the Department of Taxation by Assessor on Segregation of Property Report.**
Department of Taxation, Centrally Assessed Property section of DLGS provides projections to redevelopment districts and files segregation report.
- February 1 **Last day to submit a copy of the Annual report concerning capital improvements owned, leased or operated by local government to Department of Taxation and the Director of the Legislative Counsel Bureau. NRS 354.5947.** (The required information is provided in the annual audit; therefore, a separate report is deemed not necessary.)
Department of Taxation sends reminder of the March deadline for segregation report submission.
- February 14 **Last Day for the Quarterly Economic Survey for the 2nd quarter of FY2022-23 to be submitted. Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- February 15 *Department of Taxation to provide Preliminary Revenue Projections Package.*

- February 21** **Last Day for local government entities to notify Department of Taxation about proposed tax rate changes.**
- Department of Taxation sends reminder letter to county treasurers and Centrally Assessed Section to produce pro forma report with new tax rates.*
- March 1** Governor certifies population for distribution of Cigarette, Liquor, Basic City/County Relief Tax and Gasoline Tax. (NRS 370.260; 369.173; 377.055(3); and 360.285).
- Special districts with total budgeted expenditures under \$300,000 must adopt AND submit a resolution requesting exemption from certain filings on or before this date. (NRS 354.475).**
- March 5** **County assessors file with the Department of Taxation the Segregation of Property report. (NRS 361.390 (2)).** (March 6 this year)
- March 10** **County assessors file corrected tax rolls, which reflect changes made by county boards of equalization, with the Department of Taxation.**
Pro forma projections due from county treasurers and Division's Centrally Assessed Properties.
- March 15** *Department of Taxation provides Final Revenue Projections Package, specifically for Motor Vehicle Fuel tax & Consolidated tax for non-school entities; Local School Support tax & Governmental Services tax for school districts; for use in preparing the tentative budget document. The final estimates of net proceeds of minerals for calendar year 2023 are also included.*
- Net Proceeds & Royalty Estimates are due (NRS 362.115)*
- March 25** *Department of Taxation provides Final Abated Revenue Projections (pro-forma) Package for property taxes. (NRS 361.4535(2))* (March 27 this year)
- March 30** **Designation of auditor or auditing firm must be made no later than three months prior to the close of the fiscal year. The local government must notify the Department of Taxation of the designation. (NRS 354.624)**
- SINGLE AUDIT ACT**
OMB CIRCULAR NO. A-133 mandates non-federal entities that expend \$750,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year.
- April 1** *Department of Taxation will notify Special Districts of exempt status. (NAC 354.020).* (April 3 this year)
- April 15** **File tentative budget with the Department of Taxation (NRS 354.596).** (April 17 this year)
- File final budget with the Department of Taxation for special districts granted exempt status (NRS 354.475).** (April 17 this year)
- May 1** **Earliest date for notice of public hearing. "...notice of public hearing for tentative budget shall be published not more than 14 days or less than seven days prior to the date set for the hearing". (NRS 354.596)**
- REQUIRED PUBLIC HEARING DATE**
NRS 354.596(4) The public hearing of the tentative budget must be held not sooner than the third Monday in May and not later than the last day in May. (May 15 - May 31 this year)
- NOTE: The tentative budget hearing for any district whose budget IS administered by the Board of County Commissioners MAY be consolidated with the county budget hearing (NRS 354.596).**
- May 15** **Last Day for the Quarterly Economic Survey for the 3rd quarter of FY2022-23 to be submitted.**

Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.

- June 1 **The final budget for all local governments EXCEPT SCHOOL DISTRICTS shall be adopted on or before this date and shall be filed with the Department of Taxation and the county clerk (NRS 354.598).**
- County treasurers/assessors submit billed abatement report for FY2022-23 unsecured roll to the Department.**
- June 8 **The final budget of all SCHOOL DISTRICTS shall be adopted on or before this date and filed with the Department of Taxation and the county clerk (NRS 354.598).**
- June 20 **Following the adoption of the final budgets, if the combined tax rate exceeds the statutory limitation, the chairman of the board of county commissioners shall convene a meeting no later than JUNE 20 for the purpose of bringing the rate within the statutory limitation. (NRS 361.455)**
- June 25 Nevada Tax Commission meets to certify tax rates for all entities. (NRS 361.455). (June 26 this year)
- In any year the Legislature increases the revenues or expenditures of any local government, and such increase was not anticipated and included in the final budget, the local government may amend the final budget within 30 days after the end of the session and file such amended budget with the Department of Taxation, increasing budgeted revenues and expenditures. (NRS 354.598)**
- July 1 **Local Governments must publish the annual fiscal report on or before July 1. (NRS 354.6015) and (NAC 354.561). (July 3 this year)**
- July 15 **Deadline for entities to submit request for waiver of MD & A requirements in annual audit report. (NAC 354.719(2)) (July 17 this year)**
- Department to Estimate NPM and provide to Superintendent of Public Instruction.*
- July 30 An entity affected by the tax rate adjustment (reference JUNE 20 above) must file its REVISED BUDGET with the Department no later than July 30. (NRS 361.455). (July 31 this year)
- August 1 **Indebtedness report MUST be filed with Department of Taxation on or before August 1. Municipalities with outstanding debt or proposed debt must file an updated written statement of the entity's debt management policy and a five-year capital improvement plan. Exempt districts are not required to file a capital improvement plan. (NRS 350.013) (NRS 354.5945)**
- County treasurer files preliminary property tax collection report with school district and Departments of Taxation and Education. (NAC 354.571)**
- August 5 **County treasurer to file county indigent report with Department of Taxation. (August 7 this year)**
- August 10 **School district submits to county treasurer and Departments of Taxation & Education a report of property tax receipts pertaining to the August 1 collection report. (NAC 354.575)**
- August 14 **Last Day for the Quarterly Economic Survey for the 4th quarter of FY2022-23 to be submitted.**
- Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- Last day to submit Proof of Publication for the annual summary fiscal report.**
- August 15 **County treasurer submits reconciled property tax collection report to school district, Departments of Education & Taxation. (NAC 354.575)**
- September 1 **County treasurers submit billed abatement reports for FY2023-24 secured roll to the Department.**

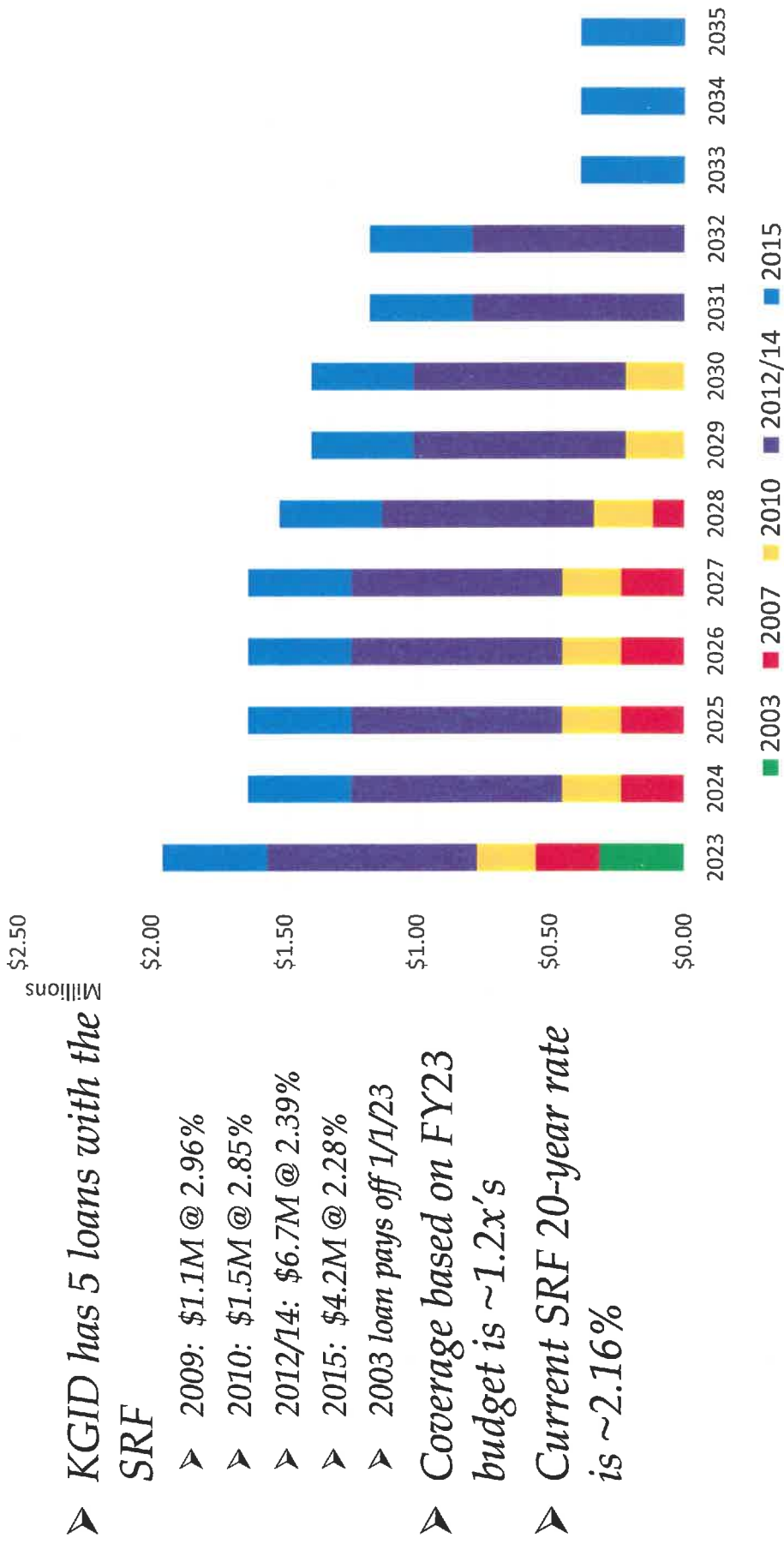
- September 10 **County treasurer to submit final property tax collection report to school district and Departments of Taxation & Education. (NAC 354.577) (September 11 this year)**
- October 30 *Department of Taxation shall issue a report of the estimated population of each city, county & town in the state. (NRS 360.283)*
- October 31 **Each annual audit of a SCHOOL DISTRICT shall be concluded, and the audit report submitted to the governing body not later than four months following the close of the fiscal year. [NRS 354.624 (2)]**
- Within 30 days after the report is delivered to the local government, along with the recommendations to the governing body, it must be immediately thereafter filed as public record as provided in NRS 354.624(6).**
- Within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department of Taxation as to specific action taken to prevent recurrence of each violation of law or regulation or to correct any continuing violation. This shall take the form of a board-adopted plan of corrective action. (NRS 354.6245(2))**
- Each county assessor shall forward a copy of the log of all changes to the value of the secured roll after it has been reopened to the Department of Taxation.**
- November 14 **Last Day for the Quarterly Economic Survey for the 1st quarter of FY2023-24 to be submitted.**
- Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- November 15 *Department of Taxation sends exempt district qualifying packets to qualifying entities (NRS 354.475).*
- November 30 **Annual audits for each local government, EXCEPT SCHOOL DISTRICTS, shall be concluded and the audit report submitted to the governing body not later than five months following the close of the fiscal year. Also, PLEASE SEE MARCH 30 for information regarding single audit reports. (NRS 354.624)**
- Within 30 days after the report is delivered to the local government, along with the recommendations to the governing body, it must be immediately thereafter filed as public record as provided in NRS 354.624(6).**
- Within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department of Taxation as to specific action taken to prevent recurrence of each violation of law or regulation or to correct any continuing violation. This shall take the form of a board-adopted plan of corrective action. (NRS 354.6245 (2))**
- December 10 *Department of Taxation sends segregation report instructions to county assessors for FY2024-25. (December 11 this year)*
- December 14 **Local governments electing to petition the Department of Taxation to revise the population estimate must do so on or before this date. (NAC 360.390)**
- December 31 **Last Day for school districts to file amended final budget for FY2023-24. (NRS 354.598005(9)) (January 1 this year)**

Kingsbury GID
Utility Improvement
Funding Discussion
January 17, 2023

Current Situation

- KGID has a number of projects on the State Revolving Fund Priority List including:
 - Various Water Main Replacements - \$9,500,000
 - Consolidation of Ponderosa HOA - \$2,100,000
- Outstanding debt totals ~\$13.5 million and annual debt service is approximately \$1.9 million
- All outstanding debt has the GID's general obligation pledge
- Recent changes to SRF lending policies may change approach from prior SRF loans

Outstanding Debt Service



- *KGID has 5 loans with the SRF*
 - 2009: \$1.1M @ 2.96%
 - 2010: \$1.5M @ 2.85%
 - 2012/14: \$6.7M @ 2.39%
 - 2015: \$4.2M @ 2.28%
 - 2003 loan pays off 1/1/23
- *Coverage based on FY23 budget is ~1.2x's*
- *Current SRF 20-year rate is ~2.16%*

Debt Service Coverage

- With debt service dropping to \$1.64MM in FY24, coverage should increase to ~1.45
- Minimum required coverage per bond documents is 1.00

	FY21	FY22	FY23
	<u>Actual</u>	<u>Estimated</u>	<u>Budgeted</u>
User Fees/Charges	5,030,219	4,850,878	4,789,701
Other Revenues	<u>29,863</u>	<u>0</u>	<u>0</u>
Total	5,060,082	4,850,878	4,789,701
Operating Expenses	(1,736,545)	(2,168,619)	(2,394,276)
Net Pledged Revenues	3,323,537	2,682,259	2,395,425
GO Lien Debt Service	1,937,812	1,947,761	1,958,053
Total Debt Service	1,937,812	1,947,761	1,958,053
Coverage	1.72	1.38	1.22

Financing Options

Where to get the Funds

- Various options exist for lenders
- Public Markets
 - Great flexibility in repayment structure, lower rates but high costs for small deals
- Banks / Financial Institutions
 - Generally higher rates than public market but lower costs and often more favorable terms
- State / Federal Programs
 - Often have “strings” attached to the loan
 - May have project requirements to qualify for a loan
 - Most likely funding sources for this project
 - NDEP / State Revolving Fund (SRF)
 - USDA

State Revolving Fund Loan

- The State Revolving Fund (SRF) loans money to local governments for qualifying projects by purchasing their bonds
- Program provides a subsidized interest rate but certain criteria must be met to qualify for a loan
- Interest due only on amount drawn, amortizing payments over remaining term start once project is complete or all money is drawn
 - Allows payments to be phased to better meet revenue availability
- Regulations have recently been revised

SRF Funding Comparison

- NDEP has revised their policies on SRF loans
- Biggest change is that rate for GO-backed and Revenue bonds is the same
- Various changes are outlined in the table
- Other changes related to project requirements are being made and entities should check with NDEP on applicability
- Current rates for loans are: **~2.16% (20yr)** and **~2.46% (30yr)**

	Revenue Bonds	GO/Revenue Bonds
Desired Security	Exemption must be requested	Preferred by State
Lien Position	Must be Senior Lien	Subordinate to Revenue Bonds is allowed
Maximum Term	30 years is allowed with rate adjustment	30 years is allowed with rate adjustment
Interest Rate (20yr loan)	59% of 20-bond index, "equivalent" or "disadvantaged" projects get 54% of index	59% of 20-bond index, "equivalent" or "disadvantaged" projects get 54% of index
30yr adjustment	Add MMD difference	Add MMD difference
Required Coverage	1.25x's	1.00x's
Reserve Fund	can request exemption	not required
Fees (can't be financed)	.5% upfront and .5% amortized over life of loan	.5% amortized over life of loan

Bond Authorization Process

Authorization and Issuance Process

- Revenue bonds are quicker to authorize as they have fewer steps
 - Revenue: 8-10 weeks
 - GO-backed: 5-6 months
- Debt Management Commission criteria relate to impact on GID debt limit and overlapping tax rate impact
- Bonds can be closed anytime after Bond Resolution is adopted
- SRF approval process can run concurrently

Revenue Bonds	GO/Revenue Bonds
Board approves financing plan	Board approves financing plan
Submit request for exemption related to GO-backed bonds and reserve fund	Debt Management Commission adopts approval resolution
Receive draft loan contract	Board adopts Resolution of Intent
Board approves Bond Resolution	Notices published
Bond closing/first draw	Public Hearing
	90-day petition period ends
	Receive draft loan contract
	Board approves Bond Resolution
	Bond closing/first draw

Sample Future Bonds

Pro Forma Financing

- *The table shows the estimated payments on an SRF loan to fund \$10 million of projects*
- *Rate: 3%*
- *Term: 20 years*
- *Assumes interest on entire balance*
- *Principal will begin when project is complete or all funds are drawn*

Fiscal Year	Principal	Proposed Bonds Interest	Total
2023			
2024		75,593	75,593
2025		302,370	302,370
2026	0	302,370	302,370
2027	2,000	302,370	304,370
2028	122,000	301,395	423,395
2029	247,000	296,805	543,805
2030	254,000	289,350	543,350
2031	485,000	280,005	765,005
2032	500,000	265,350	765,350
2033	661,000	249,150	910,150
2034	681,000	229,170	910,170
2035	701,000	208,590	909,590
2036	722,000	187,410	909,410
2037	744,000	165,585	909,585
2038	766,000	143,100	909,100
2039	790,000	119,940	909,940
2040	814,000	96,060	910,060
2041	838,000	71,460	909,460
2042	863,000	46,140	909,140
2043	889,000	20,055	909,055
	10,079,000	3,952,268	14,031,268

Debt Service Coverage

- Assumes FY24 is the same as FY23 budget for revenues and expenses
- Coverage is based on maximum annual debt service
- If loan was issued as a revenue bond, debt service would be “senior lien” and have coverage of 2.63, well above required 1.25
- As general obligation backed bond coverage would be 1.23, above required 1.00.

Pledged Revenues and Debt Service Coverage

	FY21 <u>Actual</u>	FY22 <u>Estimated</u>	FY23 <u>Budgeted</u>	FY24 <u>Projected</u>
User Fees/Charges	5,030,219	4,850,878	4,789,701	4,789,701
Other Revenues	<u>29,863</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	5,060,082	4,850,878	4,789,701	4,789,701
Operating Expenses	(1,736,545)	(2,168,619)	(2,394,276)	(2,394,276)
Net Pledged Revenues	3,323,537	2,682,259	2,395,425	2,395,425
Revenue Lien Debt Service Coverage				
GO Lien Debt Service	1,937,812	1,947,761	1,958,053	1,949,708
Total Debt Service Coverage	1,937,812 1.72	1,947,761 1.38	1,958,053 1.22	1,949,708 1.23

Definitions

- A number of terms will come up in the discussion
 - **Bonds** – used generically to describe a financing. Same as a loan or note. Evidences the obligation to repay a borrowing.
 - **Debt Service** – the amount of principal and interest on a bond. Usually stated as an annual number.
 - **Pledged Revenues** – the NET revenues of the water system (revenues less cash operating expenses) which are pledged to the bond holder in the bond resolution
 - **Coverage** – the amount or percentage by which Pledged Revenues need to “cover” debt service. i.e., 1.25x coverage would require \$1.25 of Pledged Revenue for every \$1.00 of Debt Service each year
 - **Reserve Fund** – an amount equal to one year’s debt service placed in a restricted account which can only be used to pay debt service if Pledged Revenues are insufficient.

Questions?



MEMORANDUM

TO: Mitch Dion
General Manager,
Kingsbury General Improvement District
255 Kingsbury Grade, Suite A
Stateline, NV 89449

FROM: Alex Stodtmeister P.E.

DATE: 1/10/22

SUBJECT: Preliminary Sewer Fund Financial Analysis

- ◆ Sewer Fund Alternatives
 - Alternative 1-1 - No External Funding for Market LS
 - Alternative 1-2 - External Funding for Market LS
 - Alternative 1-3 – 50/50 External Funding for Market LS
- ◆ Goals and Assumptions
 - Revenue adjustments are set to match (or nearly match) the ending cash balance in FY 23.
 - Revenue adjustments are set to maintain a net cash flow that is positive or ensure that the reserve fund can compensate for negative net cash flow
 - Revenue and expense projections are primarily based on FY 2023 budget values
 - All revenues and expenses were escalated by CPI at a revenue of 2.5%
 - Revenue impacts were determined for the first three years of the study period. Annual adjustments that include CPI can be found in the following sections and the Appendices.
 - Debt service for Alternative 1-2 and Alternative 1-3
 - 20 year term with 3% interest
 - Financial Policies to meet SRF requirements:
 - Debt coverage ratio of at least 1.25
 - The Operating Fund shall maintain a Debt Reserve equal to one year of debt payments. This balance can be accrued over the first 5 years of any loan at a rate of 20 percent or greater, annually

MEMORANDUM

◆ Alternative 1-1 See Appendix A

Alternative 1-1 CIP Schedule

FY	Projects	Project Cost
2024	Palisades LS Improvements	\$233,000
2027	Market LS Improvements	\$3,813,000
2028	Sewer Condition Assessment	\$351,000
2029	Sewer Flow Study & Calibration	\$150,000
2030	Easy LS Improvements	\$286,000
2031	Galaxy LS Improvements	\$250,000
2032	South Benjamin Drive Rehab.	\$76,000
2033	Quaking Aspen Lane Rehab.	\$322,000

Pro	Con
<ul style="list-style-type: none"> • No debt service needed • Projecting positive net cash flow starting in FY 28 	<ul style="list-style-type: none"> • Market LS project delayed in order to build up more cash to fund the project • \$3M decrease in cash reserves in FY 27 to cash fund Market LS project • Largest proposed revenue increase compared to other alternatives at 15% each year from FY 23 to FY26

◆ Alternative 1-2 See Appendix B

Alternative 1-2 CIP Schedule

FY	Projects	Project Cost
2024	Market LS Improvements	\$3,813,000
2024	Palisades LS Improvements	\$233,000
2028	Sewer Condition Assessment	\$351,000
2029	Sewer Flow Study & Calibration	\$150,000
2030	Easy LS Improvements	\$286,000
2031	Galaxy LS Improvements	\$250,000
2032	South Benjamin Drive Rehab.	\$76,000
2033	Quaking Aspen Lane Rehab.	\$322,000

Pro	Con
<ul style="list-style-type: none"> • Least increases proposed compared to other alternatives at 13% each year from FY 23 to FY26 • Market LS project to be constructed sooner compared to other alternatives • Cash reserves are stable throughout the study period • Debt coverage ratio above 1.25 	<ul style="list-style-type: none"> • Debt service and debt reserve required • Projecting negative net cash flow sporadically throughout the study period due to annual debt service payments on top of annual O&M expenses and CIP projects

MEMORANDUM

- ◆ Alternative 1-3 See Appendix C

Alternative 1-3 CIP Schedule

FY	Projects	Project Cost
2024	Palisades LS Improvements	\$233,000
2025	Market LS Improvements	\$3,813,000
2028	Sewer Condition Assessment	\$351,000
2029	Sewer Flow Study & Calibration	\$150,000
2030	Easy LS Improvements	\$286,000
2031	Galaxy LS Improvements	\$250,000
2032	South Benjamin Drive Rehab.	\$76,000
2033	Quaking Aspen Lane Rehab.	\$322,000

Pro	Con
<ul style="list-style-type: none"> • Less proposed debt than Alternative 1-2 • A moderate alternative where proposed revenue increases are less than Alternative 1-1 and slightly higher than Alternative 1-2 at 14% each year from FY 23 to FY26 • Cash reserves more stable than Alternative 1-1 • Market LS project to be constructed sooner compared to Alternative 1-1 • Debt coverage ratio above 1.25 • Projecting positive net cash flow starting in FY 26 	<ul style="list-style-type: none"> • Cash reserves less stable than Alternative 1-2 • Market LS project to be constructed later than Alternative 1-2

MEMORANDUM

Alternatives Comparison

Alternative	# Years Market LS Project Delay	Revenue Adjustment	# Years with Negative Cash Flow	Min. Debt Coverage Ratio
1-1	3	15%	3	N/A
1-2	0	13%	7	8.1
1-3	1	14%	3	16.1

APPENDIX A ALTERNATIVE 1-1



FYE 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue Sources											
Revenue	\$ 1,855,678	\$ 1,902,070	\$ 1,949,622	\$ 1,998,362	\$ 2,048,321	\$ 2,099,529	\$ 2,152,018	\$ 2,205,818	\$ 2,260,963	\$ 2,317,488	\$ 2,375,425
Additional Revenue After Prior Year Adjustment	\$ -	\$ 237,759	\$ 517,868	\$ 846,962	\$ 868,136	\$ 889,840	\$ 912,086	\$ 934,888	\$ 958,260	\$ 982,216	\$ 1,006,772
Miscellaneous Revenues	\$ 36,934	\$ 31,707	\$ 32,500	\$ 33,313	\$ 34,145	\$ 34,999	\$ 35,874	\$ 36,771	\$ 37,690	\$ 38,632	\$ 39,598
Reserves											
[Not Used]											
Total Revenue Sources	\$ 1,892,612	\$ 2,171,536	\$ 2,499,990	\$ 2,878,637	\$ 2,950,603	\$ 3,024,368	\$ 3,099,977	\$ 3,177,477	\$ 3,256,913	\$ 3,338,336	\$ 3,421,795
Expenses											
Operation & Maintenance	\$ 2,178,935	\$ 2,233,408	\$ 2,289,244	\$ 2,346,475	\$ 2,405,137	\$ 2,465,265	\$ 2,526,897	\$ 2,590,069	\$ 2,654,821	\$ 2,721,191	\$ 2,789,221
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Directly Funded by Revenues	\$ -	\$ 233,000	\$ -	\$ -	\$ 3,813,000	\$ 351,000	\$ 150,000	\$ 286,000	\$ 250,000	\$ 76,000	\$ 322,000
Existing Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirement	\$ 2,178,935	\$ 2,466,408	\$ 2,289,244	\$ 2,346,475	\$ 6,218,137	\$ 2,816,265	\$ 2,676,897	\$ 2,876,069	\$ 2,904,821	\$ 2,797,191	\$ 3,111,221
Net Cash Flow (Deficiency)	\$ (286,323)	\$ (294,872)	\$ 210,746	\$ 532,162	\$ (3,267,534)	\$ 208,103	\$ 423,081	\$ 301,408	\$ 352,093	\$ 541,145	\$ 310,574

FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue' Adjustments											
Revenues with Prior Year Adjustment	\$ 1,855,678	\$ 2,139,829	\$ 2,467,490	\$ 2,845,324	\$ 2,916,457	\$ 2,989,369	\$ 3,064,103	\$ 3,140,706	\$ 3,219,223	\$ 3,299,704	\$ 3,382,197
Annual Revenue Adjustment Required	15.43%	13.78%	-8.54%	-18.70%	112.04%	-6.96%	-13.81%	-9.60%	-10.94%	-16.40%	-9.18%

	12	12	12	12	12	12	12	12	12	12	12
Number of Months Revenue Adjustment will be in Effect	12.50%	12.50%	12.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Proposed Revenue Adjustment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
CPI Adjustment	15.00%	15.00%	15.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Total Annual Adjustment											

FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Estimated Ending Cash Balance											
Projected Revenue Revenue	\$ 2,087,638	\$ 2,407,307	\$ 2,775,926	\$ 2,845,324	\$ 2,916,457	\$ 2,989,369	\$ 3,064,103	\$ 3,140,706	\$ 3,219,223	\$ 3,299,704	\$ 3,382,197
Net Cash Flow	\$ (54,363)	\$ (27,394)	\$ 519,183	\$ 532,162	\$ (3,267,534)	\$ 208,103	\$ 423,081	\$ 301,408	\$ 352,093	\$ 541,145	\$ 310,574
Ending Cash Balance	\$ 4,468,598	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,699	\$ 4,050,844	\$ 4,361,418

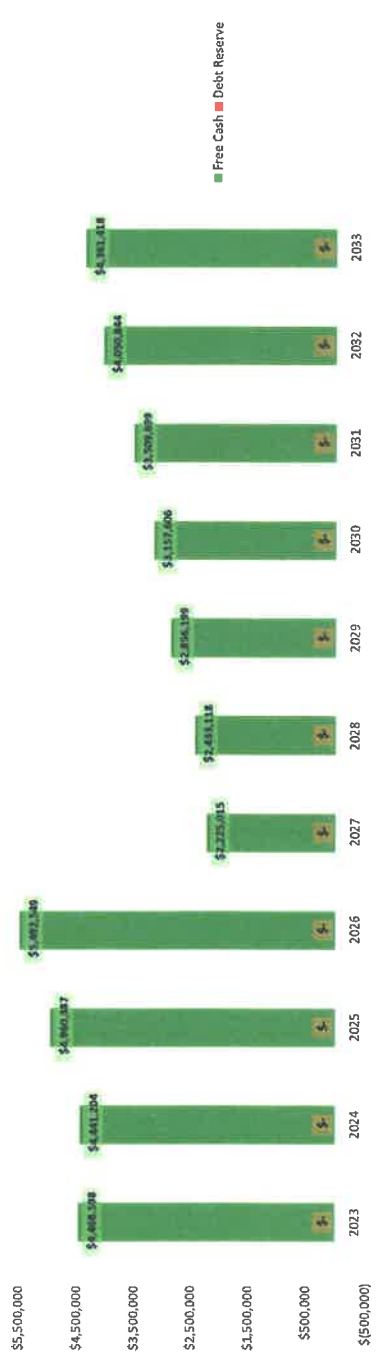


**KGID
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Operating Reserve Funds
Alternative 1-1**

FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 Notes
Beginning Cash Balance	\$ 4,522,561	\$ 4,468,598	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,659	\$ 4,050,844
Reserve Funded	\$ -	\$ -	\$ 519,183	\$ 532,162	\$ -	\$ 208,103	\$ 423,081	\$ 301,408	\$ 352,093	\$ 541,145	\$ 310,574
Reserve Used as Revenue Source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Used to Fund Shortfalls/Capital Projects	\$ (54,383)	\$ (27,394)	\$ -	\$ -	\$ (3,267,594)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Short Leased Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Free Cash	\$ 4,468,598	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,659	\$ 4,050,844	\$ 4,361,418
Ending Cash Balance	\$ 4,468,598	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,659	\$ 4,050,844	\$ 4,361,418
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Internal Reserves	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Debt Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Free Cash	\$ 4,468,598	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,659	\$ 4,050,844	\$ 4,361,418
Total Reserves Funded	\$ 4,468,598	\$ 4,441,204	\$ 4,960,387	\$ 5,492,549	\$ 2,225,015	\$ 2,433,118	\$ 2,856,199	\$ 3,157,606	\$ 3,509,659	\$ 4,050,844	\$ 4,361,418
Debt Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debt Coverage Ratio	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating Revenue	\$ 1,855,678.00	\$ 1,802,069.95	\$ 1,949,621.70	\$ 1,998,362.24	\$ 2,046,321.30	\$ 2,099,529.33	\$ 2,152,017.56	\$ 2,205,818.00	\$ 2,260,963.45	\$ 2,317,487.54	\$ 2,375,424.73
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Coverage Ratio	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Goal	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Max Debt Service Limit	\$ 1,484,242.40	\$ 1,521,655.96	\$ 1,559,697.36	\$ 1,598,689.79	\$ 1,638,657.04	\$ 1,679,623.46	\$ 1,721,614.05	\$ 1,764,654.40	\$ 1,808,770.76	\$ 1,853,950.09	\$ 1,900,339.78



APPENDIX B ALTERNATIVE 1-2



FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue Sources											
Revenue	\$ 1,855,678	\$ 1,902,070	\$ 1,949,622	\$ 1,998,362	\$ 2,048,321	\$ 2,099,529	\$ 2,152,018	\$ 2,205,818	\$ 2,260,963	\$ 2,317,488	\$ 2,375,425
Additional Revenue After Prior Year Adjustment	\$ -	\$ 199,717	\$ 430,915	\$ 697,893	\$ 715,341	\$ 733,224	\$ 751,555	\$ 770,344	\$ 789,602	\$ 809,342	\$ 829,576
Miscellaneous Revenues	\$ 36,934	\$ 31,707	\$ 32,500	\$ 33,313	\$ 34,145	\$ 34,999	\$ 35,874	\$ 36,771	\$ 37,690	\$ 38,632	\$ 39,598
Reserves											
[Not Used]											
Total Revenue Sources	\$ 1,892,612	\$ 2,133,495	\$ 2,413,037	\$ 2,729,568	\$ 2,797,807	\$ 2,867,752	\$ 2,939,446	\$ 3,012,952	\$ 3,088,256	\$ 3,165,462	\$ 3,244,599
Expenses											
Operation & Maintenance	\$ 2,178,935	\$ 2,233,408	\$ 2,289,244	\$ 2,346,475	\$ 2,405,137	\$ 2,465,265	\$ 2,526,897	\$ 2,590,069	\$ 2,654,821	\$ 2,721,191	\$ 2,789,221
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Directly Funded by Revenues	\$ -	\$ 233,000	\$ -	\$ -	\$ -	\$ 351,000	\$ 150,000	\$ 286,000	\$ 250,000	\$ 76,000	\$ 322,000
Existing Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Debt Service	\$ -	\$ -	\$ 127,458	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915
Total Revenue Requirement	\$ 2,178,935	\$ 2,466,408	\$ 2,416,701	\$ 2,601,390	\$ 2,660,052	\$ 3,071,180	\$ 2,931,812	\$ 3,130,984	\$ 3,159,736	\$ 3,052,106	\$ 3,366,136
Net Cash Flow (Deficiency)	\$ (286,323)	\$ (332,914)	\$ (3,664)	\$ 128,178	\$ 137,756	\$ (203,428)	\$ 7,635	\$ (118,052)	\$ (71,480)	\$ 113,356	\$ (121,537)

FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue' Adjustments											
Revenues with Prior Year Adjustment	\$ 1,855,678	\$ 2,101,787	\$ 2,380,537	\$ 2,696,256	\$ 2,763,662	\$ 2,832,753	\$ 2,903,572	\$ 2,976,162	\$ 3,050,566	\$ 3,126,830	\$ 3,205,001
Annual Revenue Adjustment Required	15.43%	15.84%	0.15%	-4.75%	-4.98%	7.18%	-0.26%	3.97%	2.34%	-3.63%	3.79%
Number of Months Revenue Adjustment will be in Effect	12	12	12	12	12	12	12	12	12	12	12
Proposed Revenue Adjustment	10.50%	10.50%	10.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CPI Adjustment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Total Annual Adjustment	13.00%	13.00%	13.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Estimated Ending Cash Balance											
Projected Revenue Revenue	\$ 2,050,524	\$ 2,322,475	\$ 2,630,493	\$ 2,696,256	\$ 2,763,662	\$ 2,832,753	\$ 2,903,572	\$ 2,976,162	\$ 3,050,566	\$ 3,126,830	\$ 3,205,001
Net Cash Flow	\$ (91,477)	\$ (112,226)	\$ 246,292	\$ 128,178	\$ 137,756	\$ (203,428)	\$ 7,635	\$ (118,052)	\$ (71,480)	\$ 113,356	\$ (121,537)
Ending Cash Balance	\$ 4,431,484	\$ 4,319,258	\$ 4,565,550	\$ 4,693,729	\$ 4,831,484	\$ 4,628,057	\$ 4,635,691	\$ 4,517,640	\$ 4,446,160	\$ 4,559,516	\$ 4,437,978

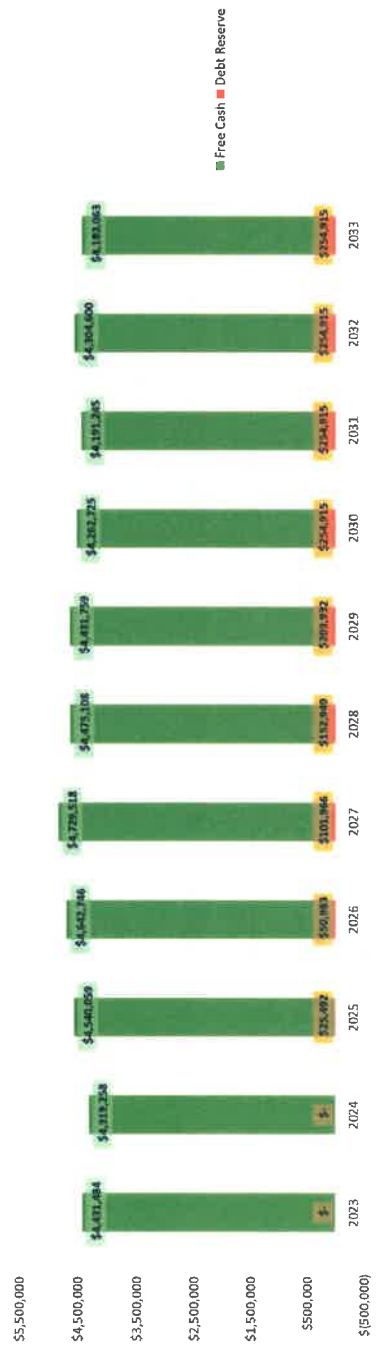


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Operating Reserve Funds
Alternative 1-2

FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 Notes
Beginning Cash Balance	\$ 4,572,961	\$ 4,431,484	\$ 4,319,258	\$ 4,565,550	\$ 4,659,729	\$ 4,831,484	\$ 4,628,057	\$ 4,635,691	\$ 4,517,640	\$ 4,445,160	\$ 4,559,516
Reserve Funded	\$ -	\$ -	\$ 246,292	\$ 128,178	\$ 137,196	\$ -	\$ 7,635	\$ -	\$ -	\$ 113,358	\$ -
Reserve Used as Revenue Source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Used to Fund Shortfalls/Capital Projects	\$ (91,477)	\$ (112,226)	\$ -	\$ -	\$ -	\$ (203,428)	\$ -	\$ (118,052)	\$ (71,480)	\$ -	\$ (121,537)
Short Lived Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Reserve	\$ -	\$ -	\$ (25,492)	\$ (50,983)	\$ (101,966)	\$ (152,949)	\$ (203,932)	\$ (254,915)	\$ (254,915)	\$ (254,915)	\$ (254,915)
Free Cash	\$ 4,481,484	\$ 4,319,258	\$ 4,540,059	\$ 4,842,746	\$ 4,729,518	\$ 4,475,108	\$ 4,431,759	\$ 4,262,725	\$ 4,191,245	\$ 4,304,400	\$ 4,183,063
Ending Cash Balance	\$ 4,481,484	\$ 4,319,258	\$ 4,565,550	\$ 4,693,729	\$ 4,831,484	\$ 4,828,057	\$ 4,635,691	\$ 4,517,640	\$ 4,445,160	\$ 4,559,516	\$ 4,437,978

Internal Reserves

Debt Reserve	\$ -	\$ -	\$ 25,492	\$ 50,983	\$ 101,966	\$ 152,949	\$ 203,932	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915
Total Reserves Funded	\$ -	\$ -	\$ 25,492	\$ 50,983	\$ 101,966	\$ 152,949	\$ 203,932	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915
Free Cash	\$ -	\$ -	\$ 25,492	\$ 50,983	\$ 101,966	\$ 152,949	\$ 203,932	\$ 254,915	\$ 254,915	\$ 254,915	\$ 254,915
Debt Coverage Ratio	\$ 1,855,078.00	\$ 1,902,069.95	\$ 1,949,621.70	\$ 1,998,302.24	\$ 2,046,321.30	\$ 2,095,529.33	\$ 2,152,017.56	\$ 2,205,818.00	\$ 2,260,963.45	\$ 2,317,487.54	\$ 2,375,424.73
Operating Revenue	\$ -	\$ -	\$ 127,457.54	\$ 254,915.08	\$ 254,915.08	\$ 254,915.08	\$ 254,915.08	\$ 254,915.08	\$ 254,915.08	\$ 254,915.08	\$ 254,915.08
New Debt Service	\$ -	\$ -	\$ 0.0	\$ 7.8	\$ 8.0	\$ 8.2	\$ 8.4	\$ 8.7	\$ 8.9	\$ 9.1	\$ 9.3
Debt Coverage Ratio	0.0	0.0	15.3	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Goal	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Major Debt Service Limit	\$ 1,484,542.40	\$ 1,521,655.96	\$ 1,559,697.36	\$ 1,598,689.79	\$ 1,638,657.04	\$ 1,679,623.46	\$ 1,721,614.05	\$ 1,764,654.40	\$ 1,808,770.76	\$ 1,853,990.03	\$ 1,900,339.78



APPENDIX C ALTERNATIVE 1-3



FYE 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Revenue Sources

Revenue	\$ 1,855,678	\$ 1,902,070	\$ 1,949,622	\$ 1,998,362	\$ 2,048,321	\$ 2,099,529	\$ 2,152,018	\$ 2,205,818	\$ 2,260,963	\$ 2,317,488	\$ 2,375,425
Additional Revenue After Prior Year Adjustment	\$ -	\$ 218,738	\$ 474,197	\$ 771,759	\$ 791,053	\$ 810,830	\$ 831,100	\$ 851,878	\$ 873,175	\$ 895,004	\$ 917,379
Miscellaneous Revenues	\$ 36,934	\$ 31,707	\$ 32,500	\$ 33,313	\$ 34,145	\$ 34,999	\$ 35,874	\$ 36,771	\$ 37,690	\$ 38,632	\$ 39,598
Reserves											
[Not Used]											
Total Revenue Sources	\$ 1,892,612	\$ 2,152,515	\$ 2,456,318	\$ 2,803,434	\$ 2,873,520	\$ 2,945,358	\$ 3,018,992	\$ 3,094,467	\$ 3,171,828	\$ 3,251,124	\$ 3,332,402

Expenses

Operation & Maintenance	\$ 2,178,935	\$ 2,233,408	\$ 2,289,244	\$ 2,346,475	\$ 2,405,137	\$ 2,465,265	\$ 2,526,897	\$ 2,590,069	\$ 2,654,821	\$ 2,721,191	\$ 2,789,221
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Directly Funded by Revenues	\$ -	\$ 233,000	\$ 1,906,500	\$ -	\$ -	\$ 351,000	\$ 150,000	\$ 286,000	\$ 250,000	\$ 76,000	\$ 322,000
Existing Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Debt Service	\$ -	\$ -	\$ -	\$ 63,729	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458	\$ 127,458
Total Revenue Requirement	\$ 2,178,935	\$ 2,466,408	\$ 4,195,744	\$ 2,410,203	\$ 2,532,594	\$ 2,943,722	\$ 2,804,354	\$ 3,003,527	\$ 3,032,278	\$ 2,924,649	\$ 3,238,679

Net Cash Flow (Deficiency) \$ (286,323) \$ (313,893) \$ (1,739,425) \$ 393,231 \$ 340,926 \$ 1,635 \$ 214,638 \$ 90,940 \$ 139,550 \$ 326,475 \$ 93,724

Revenue Adjustments

Revenues with Prior Year Adjustment	\$ 1,855,678	\$ 2,120,808	\$ 2,423,818	\$ 2,770,121	\$ 2,839,375	\$ 2,910,359	\$ 2,983,118	\$ 3,057,696	\$ 3,134,138	\$ 3,212,492	\$ 3,292,804
Annual Revenue Adjustment Required	15.43%	14.80%	71.76%	-14.20%	-12.01%	-0.06%	-7.20%	-2.97%	-4.45%	-10.16%	-2.85%

Number of Months Revenue Adjustment will be in Effect

Proposed Revenue Adjustment	11.50%	11.50%	11.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CPI Adjustment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Total Annual Adjustment	14.00%	14.00%	14.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Estimated Ending Cash Balance

Projected Revenue Requirement	\$ 2,069,081	\$ 2,364,701	\$ 2,702,558	\$ 2,770,121	\$ 2,839,375	\$ 2,910,359	\$ 2,983,118	\$ 3,057,696	\$ 3,134,138	\$ 3,212,492	\$ 3,292,804
Net Cash Flow	\$ (72,920)	\$ (70,000)	\$ (1,460,686)	\$ 393,231	\$ 340,926	\$ 1,635	\$ 214,638	\$ 90,940	\$ 139,550	\$ 326,475	\$ 93,724
Ending Cash Balance	\$ 4,450,041	\$ 4,380,041	\$ 2,919,355	\$ 3,312,586	\$ 3,653,511	\$ 3,655,147	\$ 3,869,785	\$ 3,960,725	\$ 4,100,275	\$ 4,426,750	\$ 4,520,473

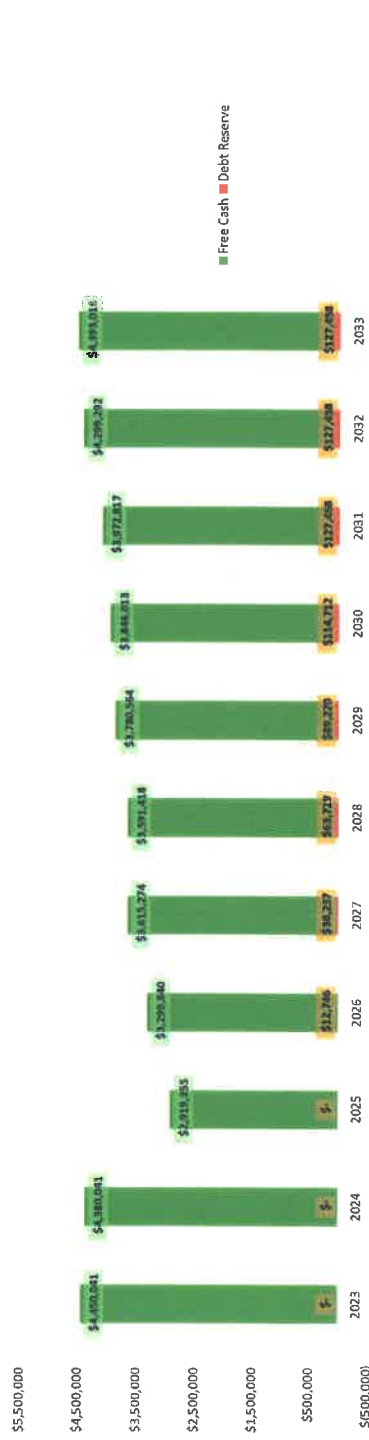
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Sewer
Operating Reserve Funds
Alternative 1-3



FYE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 Notes
Beginning Cash Balance	\$ 4,522,951	\$ 4,450,041	\$ 4,380,041	\$ 2,919,355	\$ 3,312,586	\$ 3,659,511	\$ 3,655,147	\$ 3,869,785	\$ 3,960,725	\$ 4,100,275	\$ 4,426,750
Revenue Funded	\$ -	\$ -	\$ -	\$ 393,231	\$ 340,926	\$ 1,635	\$ 214,638	\$ 90,940	\$ -	\$ 326,475	\$ 93,724
Revenue Used as Revenue Source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Used to Fund Shortfalls/Capital Projects	\$ (72,920)	\$ (70,000)	\$ (1,460,686)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Short Lived Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Reserve	\$ -	\$ -	\$ -	\$ (12,746)	\$ (38,237)	\$ (63,729)	\$ (89,220)	\$ (114,712)	\$ (127,458)	\$ (127,458)	\$ (127,458)
Free Cash	\$ 4,450,041	\$ 4,380,041	\$ 2,919,355	\$ 3,299,840	\$ 3,615,274	\$ 3,594,418	\$ 3,740,564	\$ 3,846,013	\$ 3,972,817	\$ 4,299,292	\$ 4,393,016
Ending Cash Balance	\$ 4,450,041	\$ 4,380,041	\$ 2,919,355	\$ 3,312,586	\$ 3,659,511	\$ 3,655,147	\$ 3,869,785	\$ 3,960,725	\$ 4,100,275	\$ 4,426,750	\$ 4,526,473

Internal Reserves

Debt Reserve	\$ -	\$ -	\$ -	\$ 12,746	\$ 38,237	\$ 63,729	\$ 89,220	\$ 114,712	\$ 127,458	\$ 127,458	\$ 127,458
Total Reserves Funded	\$ -	\$ -	\$ -	\$ 12,746	\$ 38,237	\$ 63,729	\$ 89,220	\$ 114,712	\$ 127,458	\$ 127,458	\$ 127,458
Total Reserves Remaining	\$ -	\$ -	\$ -	\$ 12,746	\$ 38,237	\$ 63,729	\$ 89,220	\$ 114,712	\$ 127,458	\$ 127,458	\$ 127,458
Debt Coverage Ratio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenue	\$ 1,855,678.00	\$ 1,902,069.95	\$ 1,949,621.70	\$ 1,998,362.24	\$ 2,048,321.90	\$ 2,098,529.33	\$ 2,152,017.65	\$ 2,205,816.00	\$ 2,260,963.45	\$ 2,317,487.54	\$ 2,375,484.73
New Debt Service	\$ -	\$ -	\$ -	\$ 63,728.77	\$ 127,457.54	\$ 191,187.31	\$ 254,917.08	\$ 318,646.85	\$ 382,375.62	\$ 446,104.39	\$ 509,834.16
Debt Coverage Ratio	0.0	0.0	0.0	31.4	16.1	10.9	8.6	7.0	5.9	5.2	4.7
Goal	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Max Debt Services Limit	\$ 1,484,542.40	\$ 1,521,655.96	\$ 1,559,697.36	\$ 1,598,688.79	\$ 1,638,657.04	\$ 1,679,623.46	\$ 1,721,614.05	\$ 1,764,654.40	\$ 1,808,770.76	\$ 1,853,960.03	\$ 1,900,399.78



**KINGSBURY GENERAL IMPROVEMENT DISTRICT
ITEM #03**

TITLE: COMPENSATION ADJUSTMENT FOR EXEMPT EMPLOYEES

For Discussion and Possible Action. Discussion and approval for the recommended compensation adjustments for the district's exempt employees

MEETING DATE: January 17, 2023

PREPARED BY: Judy Brewer, Human Resources and Administration Supervisor

RECOMMENDED ACTION: It is recommended that the Board of Trustees approve compensation adjustment to mirror the 5% FY 23 Cost of living increase (COLA) that hourly employees received verse the 3% Cola and a 2% merit increase that was set for exempt employees (HR & Admin Supervisor and Operations Superintendent).

BACKGROUND INFORMATION: The district has two exempt employees in addition to the General Manager (by contract). Both the Operations Superintendent and Human Resources and Administration Supervisor were approved for the 3% Cola and the 2% merit prior to closing the represented employees contract.

The justification for the higher COLA for both the represented and unrepresented employees was two-part. First recognizing the inflation rate which abnormally high during the previous year and to keep the range of salaries/benefits comparable to other agencies within recruiting distance.

The immediate adjustment is relatively insignificant with each employee contributing nearly \$70 for the first six months of the year (zero from district), but the benefit to the employee is derived in future compensation base rate as well as PERS calculation.

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 #04**

TITLE: CLARIFICATION OF THE VACATION RENTAL PROPERTIES IN KINGSBURY GENERAL IMPROVEMENT DISTRICT ORDINANCE NO. 2 RATES, RULES AND REGULATIONS FOR SEWER SERVICE

For Discussion and Possible Action. For discussion and possible action to take administrative action providing clarification of service category to the Kingsbury General Improvement District Ordinance (Sewer) No. 2 regarding vacation home rentals.

MEETING DATE: 17 January 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: It is recommended that the Kingsbury General Improvement District Ordinance (Sewer) number 2 on specific pages to clarify Vacation Home Rentals as service categories as Vacation Club and Timeshare.

BACKGROUND INFORMATION: The District revised and adopted the current Ordinance Number 2 establishing Rates, Rules, and Regulations for Sewer Service in 2018. It includes various updates but left ambiguity regarding the service category of Vacation Home Rental Units.

Vacation Home Rentals are a unique and determined to be different than residential or commercial property by Douglas County which has special permitting protocol, and the enablement ordinance is restricted to the Tahoe Township. There are over 500 permitted VHR in Douglas County and the program administrator believes there are an equal number of unpermitted VHR units operating. Currently, there are approximately 256 permitted VHR units within the district boundaries.

Although homeowner association (HOA) were consulted in the permitting process the General Improvement Districts were not. This gap in the permitting process resulted in the GID not knowing how many VHR units there were so water and sewer planning was deficient of this factor, moreover, the validity of the claimed parking spaces was never verified resulting in conflicts with snow plowing and lack of information getting to the County code enforcement or the occupants.

The district establishes service categories for the sewer utility based upon a variety of condition and common characteristics. The district established a category for Timeshares and Vacation Club units in order to address the impact of high flow potential and flashy nature of these services to the collection system. An important element of this rate category is that when water usage is similar to residential units, the rates will be the same as the residential. It is only when water usage is higher than 4,000 gallons would the monthly bill be affected.

Douglas County has a Vacation House Rental Program which provides for using residential property for commercial purposes as short-term rentals. These properties tend to share characteristics of the vacation club and timeshare units. The district ordinance was vague about where these properties

were classified for service. Therefore, it is the intention of this action to provide clarification in order for administrative action to appropriately bill the vacation home rentals.

This action is not anticipated to have significant financial implications but establishes clarity and promotes fairness for all ratepayers.

It is intended that this action would go into effect May 1, 2023 and affected customers would receive written notification.

INCLUDED:

- Kingsbury GID Ordinance No. 2 excerpt pages (9), (10) and (26)

Fund impacted by above action:

- | | |
|---|--|
| <input type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input checked="" 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 |

which is partitioned off from or added to any existing residential unit or lot shall be considered a separate residential unit.

1.34 SANITARY SEWER:

Shall mean a sewer that carries sewage and from which storm, surface, and ground waters are intentionally excluded.

1.35 SERVICE AREA:

The sewer service areas and each thereof as may be duly established by the Board from time to time.

1.36 SERVICE CLASSIFICATIONS:

Service Classifications shall be defined as follows:

A. RESIDENTIAL SERVICE

Is service to a residential customer, including in a single family dwelling, mobile home, or in an individual townhouse, condominium or apartment unit in a multiple residential unit building.

B. TIMESHARE AND VACATION CLUB SERVICE

Is service to officially recognized timeshare and vacation club units that do not meet service classification C. (This includes Vacation Home Rental units.)

C. COMMERCIAL SERVICE

Is service to customers engaged in selling, warehousing or distributing a commodity, in some business activity, or in a profession, or in some form of economic or social activity (offices, stores, clubs, schools, public service facilities, hotels, bars, restaurants, swimming pools, etc.), and for purposes that do not come under another classification.

D. INDUSTRIAL SERVICE

Is service to customers engaged in a process which changes raw or unfinished material into another form or product (factories, snowmaking, pumping plants, extractive, fabrication or processing activities).

1.37 SERVICE CONNECTION:

The point on the main sewer where the lateral sewer is connected, i.e., where District responsibility over the sewer system ends at its point of connection to the customer's private sewer.

1.38 SEWAGE:

Shall mean a combination of water-carried wastes from residences, business buildings, public buildings, institutions and industrial establishments.

1.39 SEWAGE WORKS:

Shall mean all facilities for collecting and pumping of sewage. The sewage works and all facilities shall be in accordance with design and construction practices of the Uniform Plumbing Code then in effect, of pertinent Nevada State Statutes, Rules and Regulations, and Douglas County ordinances.

1.40 STORM SEWER OR STORM DRAIN:

Shall mean a sewer that carries storm surface or ground waters and drainage, but excludes sewage and polluted industrial wastes.

1.41 TIMESHARE UNIT:

Means timeshare unit as specifically defined by Douglas County. Generally, this shall mean the real property or real property improvement in a project that is officially divided into timeshare intervals.

1.42 VACATION CLUB UNIT:

Shall mean real property which is used for vacation club purposes under the specific approval of Douglas County. (This includes Vacation Home Rental units.)

ARTICLE VIII. SERVICE RATE CLASSIFICATIONS

8.01 **RATE SCHEDULE:**

Users of District's sewage facilities shall pay to the District a sewer service charge for all connections to the system, according to the following categories.

8.01.1 **RESIDENTIAL SERVICE as noted in Section 1.35A:**

Residential Service – Class 1. This service classification shall include residential units in apartment buildings and in single-ownership mobile home parks. Users in this category shall be charged according to a fixture unit count. The charge shall be as shown in Exhibit A per 25 fixture units or 25 fixture unit multiples thereof. For example, a Residential Service, - Class 1 service with 35 fixture units would be assessed two 25 fixture unit multiples and be charged twice that of a service with 25 fixture units or less.

Residential Service – Class 2. This service classification shall include residential units in single family dwellings, condominiums, townhouses, mobile homes on individually-owned sites, and all other residential units not included in Class 1. The monthly charge for this service classification shall be the minimum charge per residential unit in Exhibit A.

8.01.2 **TIMESHARE AND VACATION CLUB SERVICE, as noted in section 1.356 B :**

This service classification shall include all officially recognized timeshare and vacation club properties.. The monthly charge for each unit in this classification shall be the minimum charge per timeshare or vacation club unit in Exhibit A.

8.01.3 **COMMERCIAL SERVICE, as noted in Section 1.35 C:**

Users in this category shall be charged according to water use with a minimum charge based upon a fixture unit count. The charge shall be as shown in Exhibit A per 25 fixture units or 25 fixture unit multiples thereof. For example, a commercial service with 35 fixture units would be assessed minimum charge for two 25 fixture unit multiples and be charged a minimum rate twice that of a service with 25 fixture units or less.

8.01.4 **INDUSTRIAL SERVICE:**

Users in this category shall be charged according to a fixture unit count. The charge shall be as shown in Exhibit A per 25 fixture units or 25 fixture unit multiples thereof.

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 05**

**TITLE: ENGINEERING SERVICES FOR PALISADES SEWER LIFT STATION
REHABILITATION**

For Discussion and Possible Action. Receive presentation, discuss and approve task order for professional engineering services for the Design and Construction Management for Palisades Sewer Lift Station Rehabilitation

MEETING DATE: 17 January 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Approve task order 62 for professional engineering services with DOWL Engineering for the Design and Construction Management for Palisades Sewer Lift Station Rehabilitation not to exceed \$40,000.00 and authorize the General Manager to approve necessary documents.

BACKGROUND INFORMATION: The district commenced a sewer master plan process which is nearly final. Included in the draft are several projects and work items that are necessary to be repaired or replaced. One notable item in the plan is the impacts of Inflow and Infiltration (I & I). In addition to using up capacity in the system, I & I adds to energy and treatment costs as well as the possibility of sewage leaking from the system if hydraulic pressures change. Therefore, eliminating I & I from the sewerage system is a high priority objective.

Palisades lift station is sited near Edgewood Creek along Palisades Drive. This lift station has been notable for the observation of I & I. Discussion of relocation of the lift station in combination with eliminating Easy Street lift station kept this work in limbo until the masterplan was done. Based upon the current level of work, it was determined that the larger project is not fiscally viable in the foreseeable future and performing a rehabilitation on the existing lift station is an appropriate early action from the master plan.

In consideration of the options available to the district, it was determined that DOWL is best suited to provide the design and construction management service for this work.

ATTACHED:

- A. Exhibit A, Task order
- B. Engineering Fee Estimate

Fund impacted by above action:

- | | |
|---|--|
| <input type="checkbox"/> All Funds | <input type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund | <input checked="" 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 |

Task Order

Task Order Number: 62

Date: January 17, 2023

Title: Palisades Sewer Lift Station Rehabilitation Project

Project Description: A planning level study of the Palisades and Easy Street sewer lift stations was performed in 2018 analyzing the existing conditions, defects, and recommended actions to improve the operation of the two KGID facilities. The study identified infiltration of groundwater at the Palisades lift station within the lift station wetwell and the sewer main between it and the upstream manhole. The recommendation is to perform a rehabilitation of the site inclusive of coating the interior of the wetwell and the replacement of the sewer main and single manhole immediately upstream of the lift station.

Upon discussions with the General Manager, DOWL has been requested to provide support for the project to perform necessary elements to prepare documentation to solicit bids from contractors and to perform construction oversight.

The Master Services Agreement is amended and supplemented to include the following agreement of the parties.

PART 1 – SERVICES

Task 1 – Project Management

Objective

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule. Project Management efforts are split evenly between the water and road tasks.

Approach

DOWL will routinely review Project progress and communicate Project status on a regular basis. Communication will be through email and telephone. This task will include the following activities:

- Project administration includes monthly invoicing, resource allocation, and routine communications.
- Team coordination, including conference calls and internal meetings.
- Monitoring changes to the scope, budget, and schedule and developing change management strategies with KGID.

Deliverables

The following deliverables will be submitted under this task:

- Monthly invoices.

Assumptions

The following assumptions apply:

- Project duration is estimated at eight (8) months.
- Project-related issues will be identified, communicated, and resolved.
- Submittals will be made from DOWL to KGID electronically.

Task 2 – Survey

Objective

Preparation of survey and mapping at 1-foot contour intervals required for Project design efforts.

Approach

This task will include the following activities:

- KGID to locate and mark water utility and sewer utility (via Summit Plumbing) within the Project corridor prior to DOWL survey so markings can be collected. Additionally, coordinate utility locates to collect.
- Survey will be provided with a one (1) foot contour interval at 1" = 40' mapping scale.
- Existing conditions shall be located and will include, but not be limited to, roads, curbs, driveway approaches, drainage (sewer and storm water) and utility (water, gas, power, and communications) structures visible from the surface of the ground, and trees 6-inch in diameter or larger all within the right-of-way.
- Site photos and control sheet will be provided along with the topographic survey in AutoCAD Civil 3D 2018 drawing format.

Deliverables

The following will be delivered under this task:

- Topographic survey to DOWL engineering team for design purposes.
- Survey dip sheets, photos and control information will be provided along with the topographic survey in AutoCAD Civil 3D 2018 drawing format.

Assumptions

The following assumptions apply:

- KGID shall be responsible for preparing and providing any documents that permit the right of entry onto private and/or public property needed to facilitate the requested survey.
- The horizontal and vertical control shall be based on published data provided by the Control Network and benchmarks based on the North American Vertical Datum of 1988 (NAVD 88) and National Geodetic Survey (NGS) control.
- DOWL survey will establish Project control that will be used during construction.
- A request to 811 for utility markings will be required and completed by KGID.
- Construction staking is not included.
- Generation of easements are not included.
- Traffic control for survey efforts beyond survey signage is not anticipated.

Task 3 – Detailed Design

Objective

This task includes gathering information and preparation of Plans and Specifications for bidding purposes, as well as an Opinion of Probable Construction Cost for the Project.

Approach

This task will include the following activities:

- Incorporate topographic data into Project for design.
 - Establish survey control sheets and alignment control tables.

- Obtain record drawings from utility purveyors for buried and aerial utilities within the Project corridor.
- Coordinate with KGID to obtain needed missing information from KGID files/records to finalize existing data and mapping.
- 60% Design Submittal shall include:
 - Design plans to illustrate required construction for the Project. Sheets to include cover, key maps, notes, plan and profile, and details.
 - Submission of 60% Plans, Specifications, and Opinion of Probable Construction Costs to KGID for review and comment.
- Permitting
 - Labor Commissioner
 - Construction is anticipated to be below \$100,000 and not require public bidding nor prevailing wages.
 - Nevada Division of Environmental Protection – Bureau of Water Pollution Control
 - The Project is considered maintenance and will not require submission to NDEP-BWPC.
 - Tahoe Douglas Fire Protection District
 - The Project does not impact fire hydrants and will not require coordination with TDFPD.
 - Tahoe Regional Planning Agency
 - This Project is assumed to be an Exempt project through the Basin MOU that KGID is a part of.
 - Under Attachment B of the MOU for Public Works Providers
 - Roadways, Trails, Sidewalks & Parking Facilities #2 (Exempt): Structural maintenance, repair, and replacement of existing facilities (pavement, curb and gutter, culverts, pipes) provided no new land coverage is created...
 - Waterline Distribution and Wastewater Collection & Treatment Facilities #9 (Exempt): Structural maintenance, repair, and in-kind replacement of facilities, provided excavation is limited to areas under existing pavement.
 - Douglas County – Not included.
 - NDOT – Not included.
- 100% Design Submittal shall include:
 - Incorporation of 60% review comments from KGID and permit reviews.
 - Finalized Plans, Specifications, and Opinion of Probable Construction Cost submitted to KGID for public bid processing.
- Quality assurance and quality control of deliverables to the KGID.

Deliverables

The following will be delivered under this task:

- Submittal of the 60% set for KGID review and comment will include PDF files of the Plans (11"x17"), Specifications, and Opinion of Probable Construction Cost.
- Submittal of the 100% set used for bidding will include individual PDF files of the Plans (11"x17"), Specifications, and Opinion of Probable Construction Cost.

Assumptions

The following assumptions apply:

- Geotechnical investigation is not included within this task order.

- Project design and approach is streamlined to only require a 60% design submittal prior to final design.
- Specifications will be in EJCDC format for front-end documents and CSI format for technical specifications.

Task 4 – Bidding Assistance

Objective

Assist KGID in the bid selection process and award of the Construction Contract.

Approach

Activities under this task will include the following elements:

- Project cost is estimated to be less than \$100,000; therefore, the project will solicit bids from at least three contractors and not require public bidding requirements.
- Advertise and bid the construction Project electronically through the DOWL PlanetBids portal and maintain a plan holder's list.
- Answer questions from bidders and prepare addendum.
- Prepare and issue Notice of Award.

Deliverables

The following deliverables will be submitted under this task:

- Bid results summary.
- Notice of Award.
- One (1) original copy of the Specifications for use during construction.
- Three (3) half-size sets of Plans for use during construction.

Assumptions

The following assumptions apply:

- Two (2) RFIs and preparation of one (1) addendum are assumed.
- Not included
 - Prebid meeting
 - KGID to perform internally.
 - Bid compliance review and bid tabulation,
 - Contractor complete due diligence review (NV State Contractor's Board, Secretary of State, Labor Commissioner's Disqualified List, and reference check).
 - Prepare letter of recommendation for award of the contract.

Task 5 – Construction Management

Objective

Monitor the Project and keep KGID informed of the Project status. This phase also includes assisting KGID with close-out of the construction process and Construction Contract.

Approach

The following activities will be performed as part of this task:

- Manage and direct the Project team and provide routine Project management and communications.

- Conduct one (1) pre-construction meeting, prepare agenda and meeting minutes for the pre-construction meeting. DOWL attendance will include the Project manager, Project engineer, and Construction Observer.
- Process change orders and payment applications, evaluate claims, review submittals, respond to RFIs, and address unanticipated conditions.
- Weekly in-office construction management activities are limited to six (6) total hours per week.
 - These activities include processing of documents (described earlier), coordination with all parties, daily observation report QC, etc.
 - Maintain all Project documentation for the duration of the Project including tracking, disbursing, and reviewing. Maintain logs for all documentation including submittals, RFCs/RFIs, field orders, work change directives, and change orders.
- Schedule and manage one (1) on-site construction meeting.
- Conduct a final inspection meeting to verify that all outstanding work items are complete (Construction Observer to perform on-site final walkthrough with Contractor and KGID Staff).
- Upon completion of construction, obtain both Observer and Contractor as-builts and incorporate all modifications into a set of record drawings. Revisions will be made in the AutoCAD files.
- Recommend Project final acceptance to KGID.
- Incorporate Project record drawing data into KGID GIS.

Deliverables

The following deliverables will be submitted under this task:

- Notice to Proceed.
- Contractor Pay Applications.
- Conformance letter from DOWL.
- Record drawings electronically (.pdf)

Assumptions

The following assumptions apply:

- Pre-construction meeting to be held at KGID's office.
- Construction anticipated to take two (2) weeks. This overall construction duration is derived from previous water and road improvement projects.
- One (1) weekly construction meeting is assumed. DOWL will be available for additional on-site visits if requested by KGID, billed on a time and materials basis outside of the Scope.
- Office engineering efforts are detailed under the Approach section of this task.
- The Observer and Contractor will provide complete and clean set of redlines to DOWL.
- Certified Payroll review is not included.
- Material testing will be provided by Contractor via certified third-party testing company.

Task 6 – Construction Observation

Objective

Perform construction observation ensuring all aspects constructed are compliant with the design plans and specifications.

Approach

The following activities will be performed as part of this task:

- Construction Observer to provide full-time observation during the construction process.

- Notify Contractor, Engineer, and KGID of any issues in the field as or before issues occur to allow quick resolution.
- Answer questions, ensure work is being completed per the plans and specifications, and coordinate with all parties and the public.
- Monitor traffic control and public access.
- Prepare daily observation reports, measure quantities, and take photographic records.
- Monitor material testing (performed by certified third-party firms contracted by the contractor) to certify requirements are being met.
- Attend all weekly progress meetings.
- Generate punchlist of items to correct at substantial completion.
- Conduct final site walk ensuring punchlist items are complete.
- Keep a set of redlined as-builts of construction.

Deliverables

The following deliverables will be submitted under this task:

- Daily Observation Reports
- Punchlist
- Redlined as-builts

Assumptions

The following assumptions apply:

- Construction anticipated to take two (2) weeks.
- DOWL inspection costs shall include all time, 6 hours on-site inspection, 2 hours for reporting and travel.
- If construction efforts vary from this schedule, DOWL will notify KGID and will be present for days that work is being performed until complete and compensated on a time and materials basis outside of the scope.
- On-site observation will only occur when the contractor is performing work.

PART 2 – COMPENSATION

KGID shall pay DOWL on a time and materials basis, including travel, not to exceed Thirty-Nine Thousand Nine Hundred and Nine Dollars (\$39,909.00). Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is as follows:

	Task	Cost
SEWER	Task 1 – Project Management	\$2,880
	Task 2 – Survey	\$3,130
	Task 3 – Detailed Design	\$14,549
	Task 4 – Bidding Assistance	\$2,230
	Task 5 – Construction Management	\$5,920
	Task 6 – Construction Observation	\$11,200
Total Project Budget:		\$39,909

PART 3 – SCHEDULE

The following is a *proposed* schedule to be used as a general guideline only.

Award of Task Order:	January 2023 Board Meeting
Utility Locates:	February 2023
Survey (under separate contract):	February 2023
60% Design:	March 2023
100% Design:	April 2023
Construction Bidding:	May 2023
Construction (pending contractor scheduling and material availability):	July – October 2023
Closeout:	October – November 2023

IN WITNESS WHEREOF, the parties hereto have executed this Task Order.

Owner: Kingsbury General Improvement District

Engineer: DOWL

By: _____

By: _____

Print Name: Mitchell S. Dion

Print Name: Matt Van Dyne, P.E.

Title: General Manager

Title: Principal Engineer

Date
Signed: _____

Date
Signed: _____

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
Palisades Lift Station Rehabilitation Project
Engineering Fee Estimate**

TASKS	2023 Rate (\$/hr)	Senior Manager I	Senior Manager II	Engineer I	Engineer II	Project Assistant	Construction Inspector III	Professional Surveyor	1 Man Survey Crew	Administrator III	Hours	Total Labor	Expenses	TOTAL
		\$245	\$225	\$140	\$115	\$100	\$140	\$170	\$165	\$110	(\$)	(\$)	(\$)	
1.0 Project Management														
Monthly Reports/Progress Billings	4								4		8	\$1,420		\$1,420
Project Coordination and Management		4	4	4							8	\$1,460		\$1,460
Subtotal		4	4	4					4		16	\$2,880		\$2,880
2.0 Survey (a)														
Field Survey			2					8			10	\$1,810		\$1,810
Topo Generation									8		8	\$1,320		\$1,320
Subtotal			2					8	8		18	\$3,130		\$3,130
3.0 Detailed Design														
Survey processing for design, Control sheet, Alignment Generation				4							4	\$460		\$460
Existing Utility Request and Incorporation				2	4						6	\$740		\$740
90% Submittal														
Drawings				10	32						42	\$5,047		\$5,047
Specifications			2	8	4	6					20	\$2,630		\$2,630
Cost Estimate			1	2	4						7	\$965		\$965
QA/QC		2									2	\$490		\$490
Review Meeting with District			1	1							2	\$365		\$365
Final Design														
Drawings				6	14						20	\$2,427		\$2,427
Specifications			1	2	2	2					7	\$935		\$935
QA/QC		2									2	\$490		\$490
Subtotal		4	5	31	64	8					112	\$14,549		\$14,549
4.0 Bidding Assistance														
Solicit Bids				2	2						4	\$510		\$510
Organize and Conduct Pre-Bid Meeting														
RFIs, Questions During Bidding, Addendum			2	2							4	\$730		\$730
Bid Opening (via Plans/Bids)				2		2					4	\$490		\$490
Bid Review, Tabulation, and Reassessment														
Awarding Activities (NoA, Agreements, Bonds and Insurance)				2	2						4	\$510		\$510
Subtotal			2	8	4	2					16	\$2,230		\$2,230
5.0 Construction Management														
Submittal Review			1	2	4						7	\$965		\$965
Organize and Conduct Pre-Construction Conference			2	4							6	\$1,010		\$1,010
Office Engineering (b)			1	8	4						13	\$1,805		\$1,805
Geotagged Payroll Review														
Field Visits/Meetings (c)											6	\$840		\$840
Project Closeout (Permitting, Record Drawings, and Deliverables)				4	4						8	\$1,020		\$1,020
GIS Incorporation				2							2	\$280		\$280
Subtotal			4	26	12						42	\$5,920		\$5,920
6.0 Construction Observation														
Construction Observation, Coordination, and DOR Preparation (d)							80				80	\$11,200		\$11,200
Subtotal							80				80	\$11,200		\$11,200
TOTAL		8	17	69	80	10	80	8	8	4	284	\$ 39,909	\$ -	\$ 39,909

(a) Survey to establish site specific topo and elevation dips
(b) Construction estimated to take 2 weeks, CM costs include time for pay requests, change orders, phone calls, etc., estimated at 6 hours total per week not including field visits
(c) Includes 1 construction progress meetings, estimated at 6 hours.
(d) Includes full time inspection, M-F, for the construction period, 8 hours/day (6 hr on-site) for 2 weeks.

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #06**

TITLE: CAPITAL ASSET POLICY

For Discussion and Possible Action. Receive presentation, discuss and possible action to adopt a Capital Asset Policy

MEETING DATE: 17 January 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Adopt the Capital Asset Policy as presented.

BACKGROUND INFORMATION:

Capital Assets is a term used to describe assets that are used in operations, above a certain value threshold, and that have initial lives extending beyond a single reporting period (fiscal year). Capitalization is primarily a financial reporting issue which implies that the district's primary concern in setting a capitalization policy should be the anticipated information needs of the users of the district's external financial reports and financial planning for long term programs. Generally Accepted Accounting Principles (GAAP) require the matching of expenses to the period of benefit. Since capital assets provide benefits over their entire life, GAAP require that they be expensed or "depreciated" over the same timeframe.

There are various policy decisions that should be made and periodically reviewed by the Board to adequately guide the district in the identification, capitalization, and depreciation of capital assets, such as capitalization thresholds, estimated useful lives of asset categories, methodology to determine the value of donated assets, etc.

The district has pieces of Capital Asset Policy (such as the fixed asset depreciation schedule) and established practices but lacks a Capital Asset Policy. This draft policy is intended to be included in the revised Policy Manual and form the framework of the practices and procedures used to manage and report capital assets. Moreover helps to establish basis of reserve policy which is foundational to revising the investment policy.

Additionally, is the requirement to capitalized bundled assets in accordance with Governmental Accounting Standards Board Implementation Guide No. 2021-1. This implementation guide addresses numerous topics, one of which is the accounting treatment of bundled assets. Per the implementation guide:

Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture, and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significant collectively. In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers.

INCLUDED:

- Draft Board Policy – Capital Asset Policy
- District Ordinance/Policy/Procedure Framework

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 |

ADMINISTRATION

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	10 to 15
Furniture	12 to 25
Variable Frequency Drives (VFD) Pumps	20 to 25
Other Small Equipment (survey equipment, leak detectors, etc.)	20 to 25
Motor Control Centers (MCC)	20
Generators	5 to 10
Copy Machines and Plotters	20 to 25
Pressure/Control Valve Stations Pump	
Station Building	20 to 35
Lift station wet wells	25 to 30

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 to 50
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.

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

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

TITLE: BUILDING 160 PINE RIDGE DRIVE AND FACILITIES UPDATE

For Discussion and Possible Action. Receive presentation and provide direction for the recommended action to proceed with the design services for the 2nd floor of Building 160 to be included in the bid package

MEETING DATE: 17 January 2023

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: It is recommended that the district proceed with the refinement of the concept and include the second-floor renovations in the design services of Paul Cavin, Architect LLC to be included in the bid package for Building 160 Repairs and Renovation not to exceed \$61,000 and authorize the General Manager to execute appropriate contracts.

BACKGROUND INFORMATION: The district purchased building 298 Kingsbury Grade and 160 Pine Ridge Drive for the purpose of a consolidated District Office and Operations Center. Subsequently, it evaluated its facilities needs and programmed repair and renovation work for multiple years on a “pay go” basis. The highest priority was to improve the working conditions of field employees and then to provide protection to the significant investment of equipment. The district engaged the architectural services of Paul Cavin, Architect, LLC to provide design, bidding and project management. The design of the first floor has been completed and bid documents are being refined.

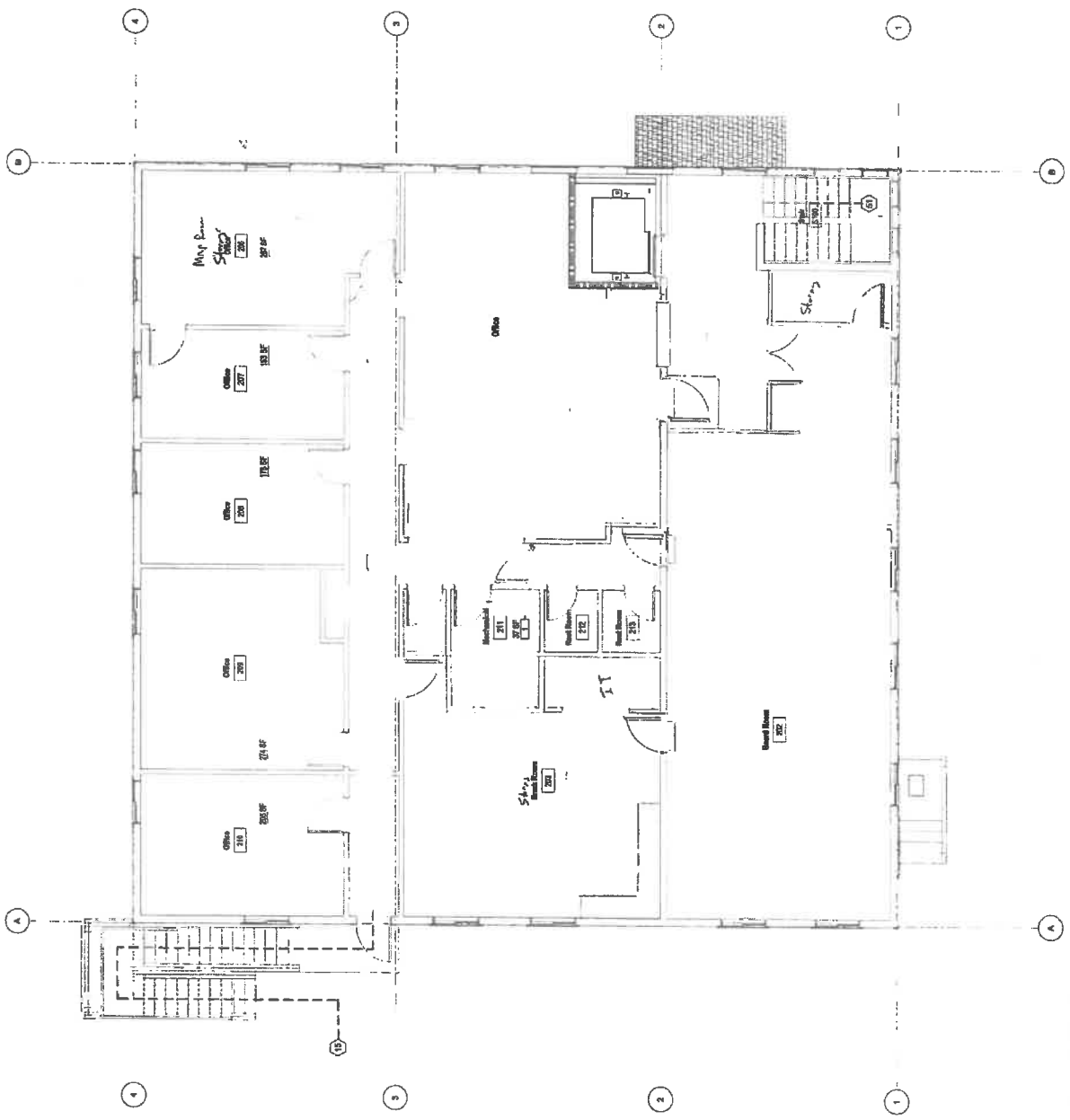
The district sought to optimize the effectiveness of the district by collocating the management, administration, and operations into a single site. The district has worked with the consultants to develop two approaches to addressing the facilities needs of the management and administration within the second floor of building 160. Both plans use as much of existing layout and portable office partitions to fulfill essential improvements to include offices, technology, and mechanical space. Key differences are the size of the board room and the finishes of the restrooms. Because of floor elevations and cost of plumbing/restrooms, there are significant cost considerations for the two approaches. In addition, should the lower cost alternative be selected at this time, at some time in the future, raising the floor and installing appropriately sized restroom can be accomplished.

INCLUDED:

- (A) Task order #3 for Paul Cavin, Architect LLC
- (B) Conceptual floor plan large boardroom w/o restroom enhancement
- (C) Conceptual floor plan smaller boardroom with restroom enhancement
- (D) Rough probable costs for 2nd floor work

Fund impacted by above action:

- All Funds
- Water Fund
- General Fund
- Not Budgeted for
- Not a Budget Item
- Sewer Fund
- Snow Removal Fund
- Emergency Spending



Paul Cavlin Architect LLC
 1175 Dahlwood Lane, Suite 100
 Reno, Nevada 89502
 office: (775) 294-2283
 mobile: (775) 844-2291
 www.paulcavlinarchitect.com
 paul@paulcavlinarchitect.com

professional seal
PRELIMINARY
 NOT FOR CONSTRUCTION

consultant

project
KGD Building 160 Pine Ridge
First Floor Improvements
 Kingsbury General Improvement District
 P.O. Box 2220
 Stateline, Nevada 89449

Occupancy Calculations

Name	Area	Company	OLF	NOI
Board Room	157 SF	Assembly	1.0	157
Meeting Room	489 SF	Business	1.0	489
Meeting Room	150 SF	Business	1.0	150
Office	203 SF	Business / Manufacturing	1.0	203
Office	214 SF	Business	1.0	214
Office	178 SF	Business	1.0	178
Office	203 SF	Business	1.0	203
Office	318 SF	Business	1.0	318
Office	164 SF	Business	1.0	164
Office	22 SF	Manufacturing	0	0
Office	22 SF	Manufacturing	0	0
Waiting Room	150 SF	Business	1.0	150

Existing Legend

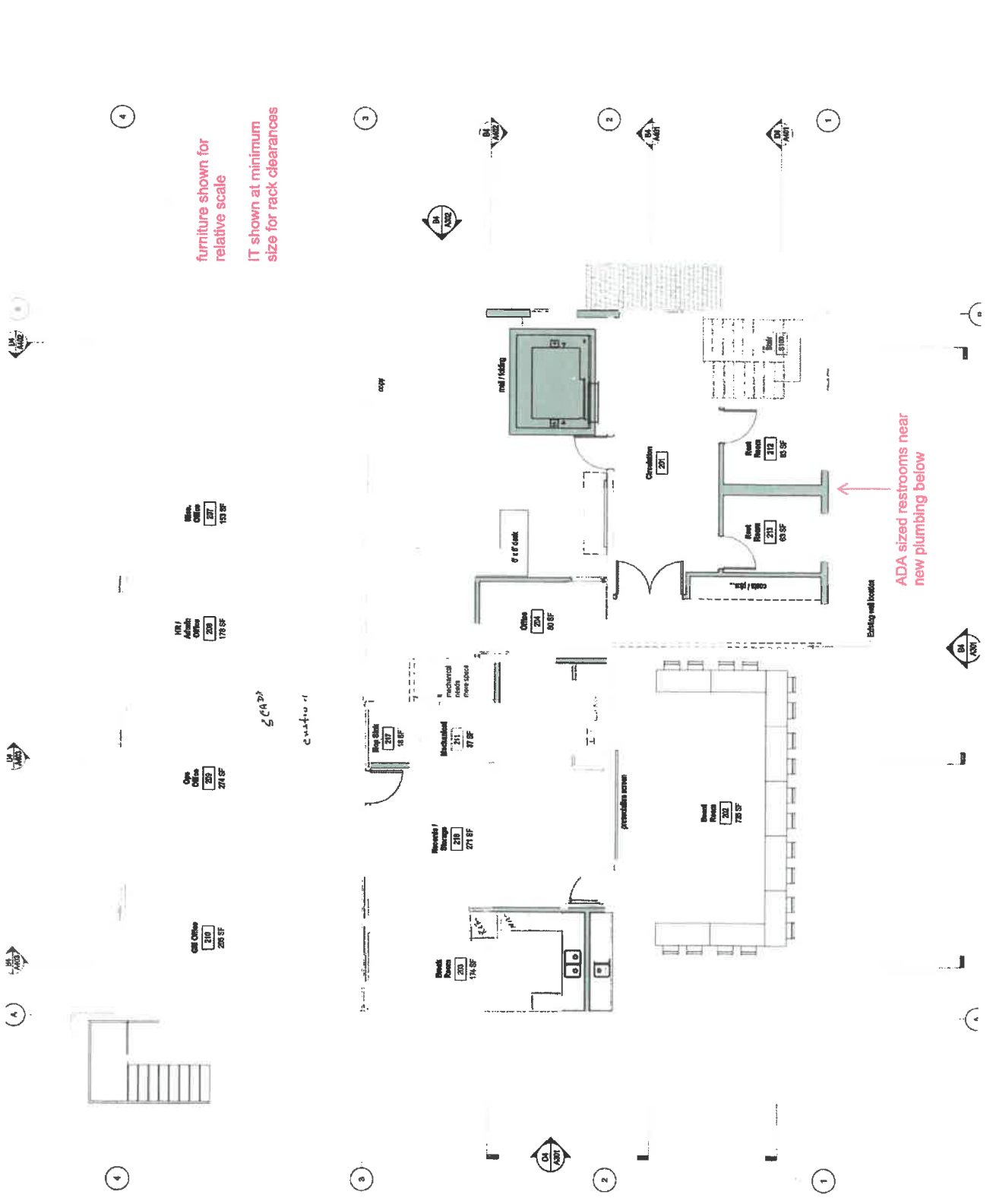
Occupant load of room
 Occupant load accumulated from adjoining rooms
 Occupant load restricted to suit
 Route to exit
 Distance to exit
 Fire extinguisher / Fire extinguisher cabinet
 Existing building

Code Plan Wall Legend

New wall
 Existing wall or extended to match
 Non-fire-rated wall

Code Plan Second Floor

G103



furniture shown for relative scale

IT shown at minimum size for rack clearances

ADA sized restrooms near new plumbing below

Rough Order of Magnitude - Second Floor

	Quantity	Unit	Cost/Unit	Line Total	Subtotals
Architectural					
Demolition second (no Abatement)	2,730	SF	\$7.00	19,110.00	
Framing (including overframing)	1	LS	\$35,000.00	35,000.00	
Restrooms	2	EA	\$75,000.00	150,000.00	
Doors / Frames / Hardware	14	EA	\$3,100.00	43,400.00	
Finishes	1	LS	\$120,000.00	120,000.00	
Breakroom Casework	1	LS	\$25,000.00	25,000.00	
Rated Separation at floor over apparatus bays	1	LS	\$25,000.00	25,000.00	
				Subtotal Architectural	\$417,510.00
Mechanical					
Mechanical	1	LS	150,000.00	150,000.00	
				Subtotal Mechanical	\$150,000.00
Electrical					
Electrical	1	LS	\$40,000.00	40,000.00	
				Subtotal Electrical	\$40,000.00
Subtotal					\$607,510.00
General Requirements					
General Conditions	2	MO	\$16,000.00	32,000.00	
				Subtotal Division 1	\$32,000.00
Subtotal					\$639,510.00
Insurance and Bonds	3.0%	of construction			\$19,185.30
Subtotal					\$658,695.30
Overhead and Proffit	12.0%	of construction			\$79,043.44
Subtotal					\$737,738.74
Design Contingency	15.0%				\$110,660.81
Total Opinion of Probable Cost					\$848,399.55
Cost per square foot		Project square footage	2,730		\$310.77

This "rough order of magnitude" for construction costs and project costs is the design team's best judgement as professionals generally familiar with this project type and construction type. The design team has no control over market conditions and does not guarantee that estimates, proposals, bids, or actual construction costs will not vary from this "opion of probable cost" estimate.

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of January 17, 2023

Programs:

NDEP promulgated the revised rules for State Revolving Fund. Should the district pursue SRF loans it should be helpful. It is not immediately clear whether debt forgiveness program is robust enough to serve the interests of Ponderosa Park.

CIP program for 2023 Waterline and Road Improvement project is on schedule with design nearly complete and procurement documents for the district to initiate the government furnished materials (GFM) element of the project.

Building project has continued to progress. Hazardous material testing results completed. No lead or asbestos was identified.

Draft stormwater master plan projects were submitted and program is moving satisfactory towards submission of these projects in the League of Cities & Municipalities lobbying effort.

Customers:

Home owner on Terrace View continues to request follow up and status for the groundwater flowing under and near his home, seeking district intervention.

Many comments regarding snow removal were received. The district received assurances that all available resources were being applied.

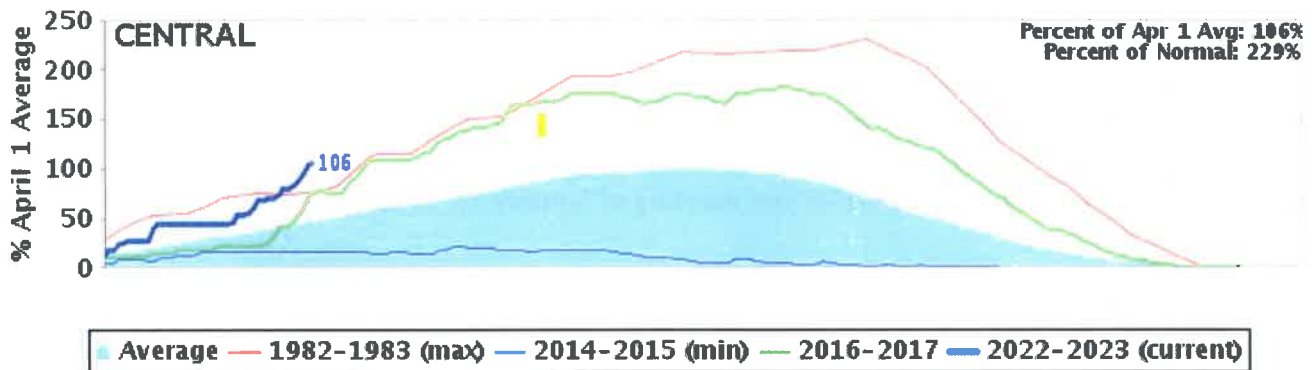
The district has researched and will present for discussion some of the efforts done by other snow communities to address "the berm".

Associations and outside meetings:

Tahoe Water Supplier Association met and reviewed budget and programs. New promotional initiative by South Lake Tahoe to promote aluminum water cans verse bottles was rejected. The results for Tahoe Keys herbicide project were reviewed without conclusive or even reported outcomes. The lack of the promised robust information sharing was noted. Currently most up to date information is restricted to the property owners.

Water Resources:

Snow has been the dominant topic of recent weeks. Current weather patterns will assist us regionally and help somewhat with overall drought conditions of the Western US. Storm doors seem to remain open for the next few weeks. It is anticipated that when the storm window closes that some sustain period of dry weather with dominate our forecast.



Currently, the lake is at 6,224.25 or about 2 feet above the natural rim and rising

2022 Highlights:

Operations:

Water Produced	2653 MG	Distribution system leaks	13
Sewage Pumped to DCLTSA	67 MG	Connection permits issued	22

Human Resource & Administration

Cody Leyland, Darren MCGough, Brittney Jones departed employment

Leigh Stanton joined as Admin. Clerk/Secretary

Reduced the cost of the Service Line Program

New website placed into service

Union negotiation complete

Active liens for nonpayment remaining without resolution plan:

Larry Harris - \$62, 248

Thomas Kaschek - \$69,443

Thomas Kaschek (Consolidated Practice Mgmt) - \$68,449

Virginia Toy – \$30,991

William Hancpol \$5,194

Edward Hernandez \$1,413

Future Work/In Progress/Concerns/Heads up

- Discussion on future district facilities Operations/Admin Center
- District Policy Manual restructure and update
- Spring outreach event for Water Smart/Fire Smart Landscapes or participation in local Earth Day events on April 22
- Maintenance management software
- SCADA software replacement
- Possible finance and administration software replacement
- Position and salary range revision

From: Charlena Manchester <charlena@fbimei.com>
Sent: Wednesday, January 11, 2023 10:58 AM
To: Brandon Garden <brandon@kgid.org>
Subject: RE: Resources

Good Morning Brandon,

Yes, all our resources are available to the district at all times. All contract required resources are used each and every storm as needed. Bigger storms require more equipment and it is out there plowing the roads. KGID is our first priority. We take pride in knowing that our roads are the best in South Lake Tahoe area.

We have always used the blowers to widen the roads and the district is not close to capacity. We do not foresee any need to export snow but if we did, it would go to KGID's yard on backside of Kingsbury. We do have the resources to perform a snow export operation if need be.

On the other hand, there is a need to export snow at your Pine Ridge location. Please let me know if you would like to do so?

Charlena Manchester

RESOLUTION 55-13
A RESOLUTION ESTABLISHING WINTER SNOW AND ICE CONTROL OBJECTIVES

WHEREAS, Mason County Public Works (MCPW) provides maintenance to the approximately 618 miles of Mason County's road system;

WHEREAS, it is the goal of MCPW to maintain these roads in as safe a condition as possible during the winter months, depending on weather conditions, available budget, manpower and equipment;

WHEREAS, MCPW has established winter maintenance guidelines to place priorities for snow and ice control and on October 22, 2013 the Mason County Board of Commissioners find these guidelines to be acceptable;

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the MCPW snow and ice control activities:

I. OBJECTIVES

Snow and ice control operations is the departments number one maintenance priority during the winter months. Typical hours of operation for snow and ice control are from the hours of 4:00 AM to 9:00 PM, allowing a focus on the morning and evening commuter travel times. Local access roads will be addressed only during normal working hours, unless circumstances require Public Works staff to evaluate.

Due to the nature of winter weather conditions, it is an unrealistic expectation to have a roadway completely and immediately clear from snow or ice. MCPW goal is to maintain roads in a passable driving condition for vehicles that are properly equipped for winter driving conditions. Motorists are expected to modify their driving practices in accordance with road conditions. More information on winter driving can be found at the Washington State Patrol website; www.wsp.wa.gov or the Washington State Department of Transportation website; <http://www.wsdot.wa.gov>.

Due to our geographic location, Mason County can have several "micro-climates" during winter events, so localized conditions can vary drastically from one area to another.

II. LEVEL OF SERVICE

Type of Treatment:

Asphalt roads may be treated with sand, salt, and liquid de-icer at intersections, bridges, curves, and hills. Snow plowing will generally not commence until snow has reached a 2" depth, and is expected to continue accumulating. Gravel roads will be plowed with a motor grader. During extreme weather conditions, the county may close roadways, or cease maintenance operations, until conditions improve.

Priority of Treatment:

In the implementation of the snow and ice removal of the county roads, Public Works officials shall select the actual sequence of roads in each district for efficient treatment in the following order:

- Requested emergency vehicle routes that are responding to emergency calls
- Primary Roads
- Secondary Roads
- Local Access Roads

The county's level of service will be a plowed and/or treated lane of travel in each direction. Once this level of service has been met, lower priority roads will be addressed.

III. OTHER ISSUES

Damage:

Mail Boxes – MCPW will repair, or replace only those mailboxes damaged due to direct contact with county equipment. Any replacement of mailboxes will consist of a generic, standard size metal mailbox mounted on a 4" wooden post. Property owners who have an ornamental or decorative mailbox in the county easement do so at their own risk.

Driveways – MCPW assumes no responsibility for the removal of snow deposited in driveways as a result of snow plowing. It is not practical to change the plow blade angle to avoid driveways. A snow berm may be deposited both during the initial plowing phase, and again during widening and mop up operations. Exact times cannot be provided on when individual roads will be plowed.

Turf/Landscaping – Landscaping and lawns, including but not limited to; shrubs, trees, inanimate objects, etc. installed by a property owner within the county easement will be the responsibility of the owner and the owner assumes all risk of damage to such items. Furthermore, the County cannot reasonably control the drift or discharge of snow and/or shoulder materials from the snowplow into ditches and lawns. The County will not be responsible for the removal/repair of any shrubs, yard ornamentation, and turf or landscaping, should materials inadvertently cast into adjacent lawn areas by the plow.

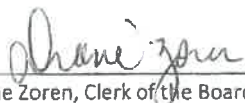
Stranded/Blocking Vehicles – Employees will try to assist the occupants of a stalled or stranded vehicle by contacting MACE-Com by radio. County equipment should not be used to push or pull a privately owned vehicle unless specifically authorized by the Director and/or his/her designee.

ADOPTED this 22 day of October, 2013.

**BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON**


Randy Neatherlin, Chair

ATTEST:


Diane Zoren, Clerk of the Board


Tim Sheldon, Commissioner

APPROVED AS TO FORM:


Tim Whitehead, Chief Deputy
Prosecuting Attorney


Terri Jeffreys, Commissioner

Fraser, CO

Plowing Details

Driveways*

Property owners are responsible for clearing the snow berm left behind in their driveways following Town snow plowing operations, which may occur more than once during a 24 hour period. Every effort is taken to minimize this condition; however, it is not feasible for the Public Works crews to return and remove these berms.

ALMER, Alaska (KTUU) - Snow berms left behind by plows can be a frustrating sight for homeowners shoveling their driveways. According to Borough Road Maintenance Superintendent Mike Lachlet, it isn't necessarily the responsibility of the borough to clean it up.

"We try to take a happy medium in the borough. Our berm policy is if it's 12 inches or less it's the homeowner's responsibility and anything over that the contractor takes," Lachlet said. "Part of it is just educating the public as to what that standard is."



Plow pushes snow in Palmer neighborhood(KTUU-TV)

According to the [borough's website](#), road service area contractors are required to minimize the berms as best as can be expected, but they are permitted to leave a snow

berm of up to 12 inches in driveways. This is due to economic restrictions as the road service area is unable to bear the costs of a no-berm policy.

Placer County CA

SNOW BERMS

What to Do About Berms

- Don't shovel or blow snow back into the roadway.
- Shovel berm next to the bank on the side of the road beyond your driveway before it freezes or is packed down.
- Do not remove snow stakes - they are guides for snow plows.
- Place your trash cans in your driveway, behind the snow stakes.
- Mark circular or angled driveways to help snow plow operators avoid blocking them.
- Placer County utilizes "snow gates" on eight of its ten motor- graders to reduce (not eliminate) the size of driveway berms:
 - Trucks mounted with plows do not have snow gates.
 - Snow gates work best when there is less than 6 inches of snow on the road.
 - Effectiveness decreases as snow depth increases.
 - As a rule of thumb, snow gates will reduce the size of a driveway berm by one-half.
 - Snow gates are easily damaged by heavy Sierra snow.
 - If damaged, you may see the grader continue to operate with the plow stuck in the up position. We do this to:
 - Prevent further damage to the snow gate
 - Prevent the possibility of hydraulic oil leaks
 - Prevent damage to the grader that would not allow it to continue plowing

Town of Truckee

Snow Berms & Driveway Snow Removal

Private Snow Removal

The Town of Truckee does not provide private snow removal. However, there are many snow removal contractors within the Town of Truckee. We are unable to give recommendations, but suggest you view your local listings for snow removal contractors.

Berms

We are sorry for this inconvenience, but in making as many public roads passable as quickly as possible, there is no way to avoid berms. Town of Truckee snowplow operators push snow to the sides of the roadways often resulting in snow berms blocking driveways. It is the responsibility of the homeowner or resident to clear the berm from their own driveways.

Know the Right-of-Way

The public right of way is used by the Town for storage of snow plowed from the streets and should not be used for snow storage for individuals. The average residential right-of-way is 60' (approximately 30' from the center of the roadway). However there is some variance, such as Northwoods Boulevard and

other arterial roads which have an 80' right-of-way. In addition, Tahoe Donner has a 20' snow storage easement on each side of the right-of-way.

Where to Store the Snow

Driveway contractors and private property owners should arrange to store snow in front yards (outside the right-of-way and snow storage easement areas), side yards, or areas where the owner is given permission. Please use common courtesy for neighbors by not pushing or blowing snow onto their property. Please do not pile snow as to block street signs, culvert inlets and outlets, or other drainage structures.

Pushing Snow into Streets

Under no circumstances can snow be plowed or blown in a manner that interferes with town snow removal operations, or with the public's normal use of town streets. When removing snow from private property, regardless of the type of equipment used, no loose or packed snow is to remain on the public street.

Vacation Rental Properties

If you are a visitor, ask the property management company or home owner in advance the following questions about snow removal:

1. Is there is a snow removal contract in place for the residence?
2. Are shovels or a snow blower available at the residence if needed?
3. What is the name of a snow removal company who will come out and clear snow from the driveway?

Snow Removal Schedules

It's been suggested that we coordinate Town plow schedules with private snow removal companies. We are unable to coordinate with multiple private snow removal companies, yet typically snow removal companies are aware of our plowing schedules and do their best to follow after Town snow removal equipment.

There are significant factors which can change the Town snow removal schedules. For example, law enforcement may request assistance from Town plows in emergency situations; vehicle accidents or vehicles stranded in the road force plow drivers to turn around because they can't pass; high winds and/or heavy snow can create zero visibility and impassible snow drifts may slow or stop plow drivers entirely; equipment breakdowns may force a plow to return to our shop for repairs.

Alaska DOT

Driveway Snow Removal Dec. 15, 2014

Every year, we receive questions focused on two areas of driveway plowing:

- Is it OK to push snow from a driveway into the road? and
- Who is responsible for removing snow berms at driveway entrances?

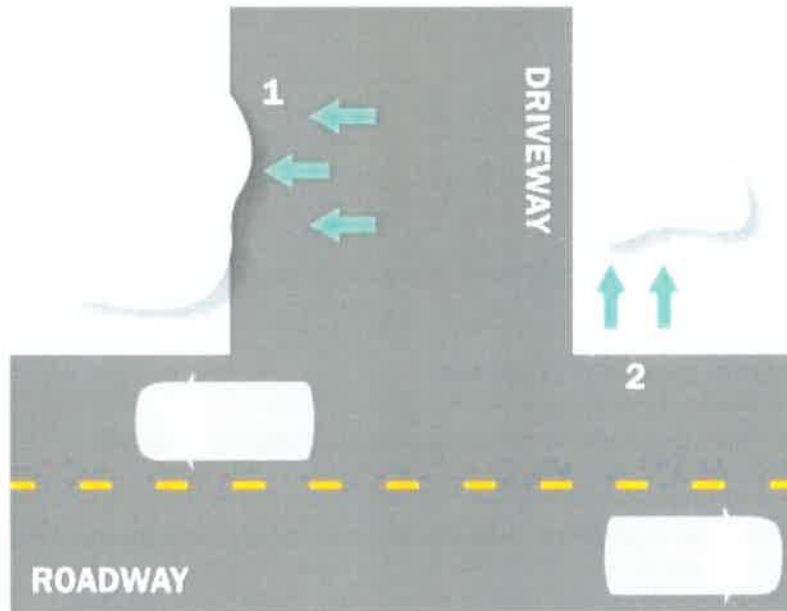
Both questions are covered under [section \(g\) of Alaska Statute 17 AAC 10.020](#). Here is a breakdown of what it means for residents:

Removing snow from driveways: Removing snow from driveways is the responsibility of the property owner. It is illegal to push snow into or across the road or right-of-way. Doing so creates hazards for those using the roadway and could create liability issues for the property owner.

The image below shows the recommended method of driveway snow removal for residents.

DRIVEWAY SNOW REMOVAL

Recommendations from the Alaska Department of Transportation & Public Facilities

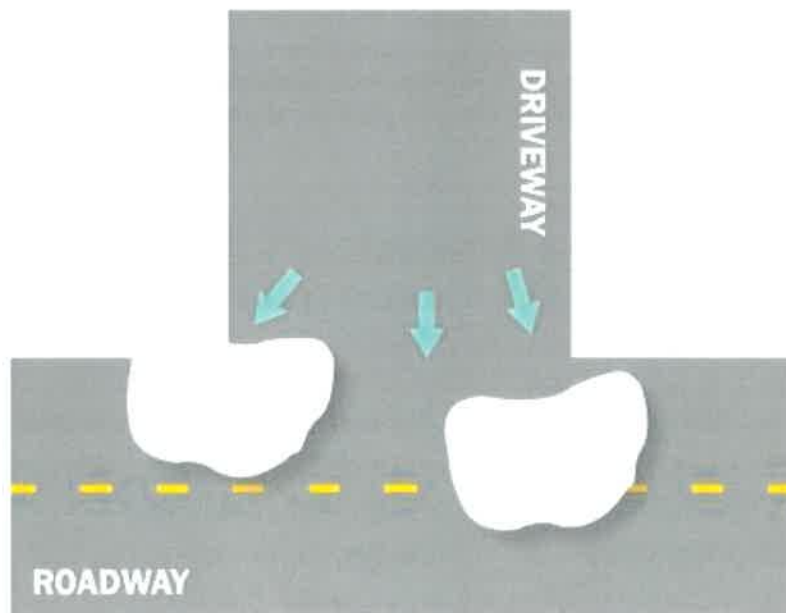


DO this

- 1 Move snow from your driveway onto your property:** Standing, facing the road, move snow over to the right side of your driveway.
- 2 And clear the area by the road on the left side of your driveway.** This gives plows a place to unload snow and helps reduce the chance of a snow berm being created across your driveway.

NOT this

Move snow from driveways into the road or right-of-way: It's illegal to push snow into or across roadways and rights-of-way. This can create a hazard for people traveling the road, such as drivers, bikers and snow removal equipment operators, and can create liability issues for the property owner.



Snow berms blocking driveways: Our crews try whenever possible to avoid creating berms that block entrances and driveways. Unfortunately, it is not always possible. If a snow berm created by snow removal efforts blocks a driveway, it is the

responsibility of the property owner to remove it. Residents are also responsible for clearing the area around their mailbox.

Minnesota DOT

Driveway and Access Road Snow Berms:

The snow plowing operation may result in a berm(s) of snow across private driveways of the approach to county roads. The County does not have the resources to keep driveways clear or remove berms in front of driveways. While reasonable effort is made to plow in a manner that will minimize the snow that is deposited in front of driveways, berm removal is the responsibility of each individual property.

When facing the road from your driveway, Snow Plows Drivers will plow from left to right. Property owners and contractors are encouraged to place snow removed from their driveway in their lawns or to the right of their driveway. Clearing out as much of the snow as possible from the left of their driveway will help eliminate the amount of snow resulting in a berm across their driveway.

A smart way to shovel your drive

How to reduce the possibility of getting a huge pile of snow in your driveway opening when snowplows clear your street:



Source: Minnesota Department of Transportation

Graphic: Jim Freitag, Minneapolis Star Tribune

Why Snow Gates Are Not Used:

Snow gates, as seen on YouTube or Tiktok are only efficient when used in ideal conditions (a previously plowed road or snow accumulation less than five (5) inches). Wet or heavy snow cannot be pushed effectively with the gate down. The gates cause the operator to drive slower, potentially causing them to take longer to clear the roads. Snow blocked by the snowgate eventually has to go somewhere, usually to the right of the driveway, where there may not be room to put snow, or even out the opposite end

of the blade back into the roadway. Roads plowed with snow gates are often more narrow than those plowed with traditional equipment. Wings cannot be used with snowgates. Plows with gates can no longer reach all the way to the edge of the curb or roadway, and snow doesn't get pushed far enough off the road. Additional crews are required to re-plow the roads, widening it in preparation for the next storm. Gates cost \$10,000 to \$25,000 to install and maintain with parts and labor. Snow gates are not practical or beneficial in Archuleta County.

Safety Concerns:

Children playing in the snow banks left by the snow plow equipment is a major safety concern. As you know these machines are big and can be pushing back snow banks any given time. Avoid tragedies and inform your children that building snow caves and playing on the berms is dangerous.

Properties:

Property owners must avoid creating hazards in a public Right-of-Way. Hazards include placing any objects such as timber, vehicles and trash carts on or near the side of the road. Offenses are prosecutable under C.R.S. §43-5-301 and the offender may be liable for injuries attributable to the hazards they have created in a public Right-of-Way.

Roadside Parking:

Roadside parking inhibits plowing is prohibited along all County roads and within any County road Right-of-Way. Vehicles in the roadway during snow removal operations will be towed at the owner's expense.

Private Plowing:

Homeowners and Contractors are cautioned that pushing snow across a County Road at any time can create hazards and are advised not to do so. It is unlawful for any person to deposit snow plowed from a private driveway, road or other source, onto county roads or Right-of-Ways per Colorado Statute §43-5-301 as revised.

Trash Cans / Carts:

Trash carts should be placed in the driveway, a minimum of five (5) feet behind the front of the snow berm to minimize the possibility of being knocked over. The County is not responsible for trash carts that are knocked over.

Driving Safety around Snow Equipment:

- 1. SLOW DOWN and use caution around snow removal equipment.**
- 2. Keep a safe following distances behind the plow to help you to avoid flying snow and sanding material.**
- 3. Stay out of the equipment's blind spots!**
- 4. Turn your headlights on.**
- 5. Flashing blue and yellow lights on a truck indicate an emergency vehicle and it is ILLEGAL to pass them.**



BIG BEAR LAKE CITY COUNCIL POLICY

BERM REDUCTION POLICY

Page 1 of 2

Number 2008-01

Approved by City Council: January 14, 2008

PURPOSE

This policy is intended to provide guidelines regarding berm reduction, a service provided as part of the City's Annual Winter Maintenance Programs.

GENERAL POLICY STATEMENT

It is the policy of the City of Big Bear Lake to define expectations of the berm reduction program for residents, property owners and staff, while maintaining the exceptional level of service the community has come to rely upon. In particular, reducing berms in driveway approaches aids the elderly, persons with disabilities, second-homeowners and visitors.

SCOPE OF POLICY

The City of Big Bear Lake offers snow removal and berm reduction services as part of its Annual Winter Maintenance Programs. During snowplow operations, emergency access is the first priority. Berm reduction services are provided only after all roads are designated to be accessible by emergency vehicles, residents and visitors.

The City of Big Bear Lake offers berm reduction services for City residents only. Commercial businesses are required to provide for their own service. The berm reduction program is not a berm elimination program. A berm is defined as a 'windrow of snow left over as the result of snow-plowing the street surface above and beyond the actual snow fall base'. Berm reduction is reducing the amount of snow left over in a driveway from snow-plowing operations. This is dependent on weather conditions and amount of snowfall.

In general, there are no berm reduction services provided when snowfall is between 0 – 3 inches in height. When 3 – 10 inches of snow has fallen, residents can expect a 50 – 80% reduction of their berm. When snowfall is between 10 – 16 inches, a minimum of 50% reduction will most likely occur. However, for snow levels of 16 inches or more, there may be no berm reduction services for up to 24-72 hours after snowfall stops.

Page 2
Berm Reduction Policy

In order for residents to receive berm reduction service, driveway openings must be clearly marked with brightly painted orange snow poles (3/4 in. diameter). It is the responsibility of the resident or property owner to provide these. Only one driveway entrance, per parcel, will receive this service. For a fee, snow poles are available for purchase at the Civic Center.

Reducing berms in driveway approaches aids full-time residents, the elderly, persons with disabilities, second-homeowners and visitors. This service aids second-homeowners or visitors who arrive in the middle of the night and encounter an ice berm in their driveway, making it difficult to enter. In most cases, a competent driver maneuvering a two-wheel drive vehicle equipped with tire chains should be capable of accessing a berm-reduced driveway approach.

There are 60 non-maintained roads in the City of Big Bear Lake. Non-maintained roads range from a trail to a one-lane dirt road. There is no significant berm reduction performed on these roads. Public Works staff responds to snow related service requests on non-maintained roads only after all maintained roads are complete. Public Works limits use of heavy equipment on dirt roads during snow events to prevent damage that may occur.

REVIEW AUTHORITY

The City Council may revise or amend this policy as needed in order to meet the changing needs of the community.

AUTHORIZATION

As part of the City's Annual Winter Maintenance Programs, the City Manager, and/or his designee, shall have the authority to implement berm reduction services and modify implementation as environmental conditions dictate.



City of Flagstaff

Dear Citizen:

The City of Flagstaff Parks Section provides **snow berm relocation** to citizens with a physical disability or limitation. This service consists of relocating the accumulated snow at the end of the driveway that was created by the snowplows and will be completed after the Streets Section has finished snow plowing operations. It does not include the removal of snow from your driveway or sidewalk. This service is only provided to the applicant's primary occupied residence and does not include the applicant's vacant or rental properties.

We cannot estimate or guarantee a designated time for snow berm relocation. Factors that may delay service include the time of snowfall, how heavy the snowfall is, and how long it continues. We ask that you remain patient, as this service is provided to you as a courtesy. **If necessary, other arrangements should be made if access is required prior to receiving the service from the City. If there is a true emergency, please dial 911.**

Additional Information

- Complete and sign the application and return it to Parks, Recreation, Open Space, Events (PROSE).
- Service is issued to the applicant and may not be transferred to another person or household. You must notify the PROSE Administrative Office, 213-2316, when service is no longer needed at the address on file (i.e., recovery, moving, etc.)
- Temporary Disability is valid for six (6) months (provided the Medical Certification remains valid). At the end of the six (6) months, if the medical condition continues, a new application is required.

Sincerely,

Parks, Recreation, Open Space, Events (PROSE)
211 West Aspen Avenue
Flagstaff, AZ 86001
928-213-2316



PARKS SECTION SNOW OPERATIONS RESPONSIBILITIES

The priority order of snow operations for the Parks Section is as follows:

1. Parking lots - City owned buildings must be plowed before opening hours.
2. City owned sidewalks.
3. Heritage Square - sidewalks and the plaza.
4. Dedicated City Alleys - City easements or rights-of-way cleared that access residential homes.
5. **Courtesy Service - snow berm relocation for citizens with disabilities.**
6. Entrances to FUTS (Flagstaff Urban Trail System) - entrances plowed to provide unobstructed access for trail users, including children who use some sections to walk to school.
7. Parking lots in City parks.
8. Stairways and walkways in City parks.
9. Skate tracks and BMX tracks in City parks.

To provide the best possible service, we must follow the above priority list. **We cannot guarantee that a specific area will be cleared by a designated time.**

Parks Snow Operation Policy

- 1" and above – City Owned Building Sidewalks and Heritage Square Plaza
- 3" and above – City Owned Parking Lots
- 6" and above - Dedicated City Alleys and FUTS Trail Entranc

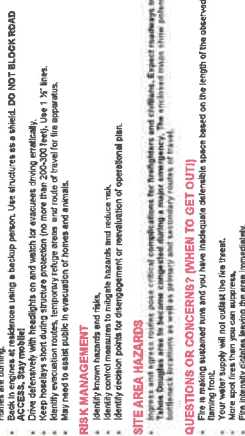
OPERATIONAL AND SAFETY BRIEFING

- SITUATION**
 - Location, main objectives and other resources at the site
 - Weather (visibility, clouds and winds)
 - Fuel type and conditions
 - Fire behavior (growth, current, and expected), winds, RH, & temperature
 - Fire behavior (growth, current, and expected), winds of day
- MISSION/EXECUTION**
 - Command (who is Incident Commander / immediate supervisor)
 - Leader's intent (overall objectives & strategy)
 - Communication protocols
 - Conf/signage plan
 - Communications plan: command, tactical, outground frequencies, cell phone numbers, etc.
 - Medical and incident within an incident (MVI) plan
- GENERAL SAFETY**
 - Red zones on Lookouts, Communications, Escape Routes, and Safety Zones (LCER).
 - Keep hydrated, watch crew members for signs of heat stress.
 - Call a short, 15' charged line with a log inside on your gear for crew safety and support.
 - Identify hazards with hazard tagging (the brown lines, brown bins, subunits/side-panels, channels or attachments).
- STRUCTURE DEFENSE**
 - When 1M zone is reached, look with helmet and backhead cameras. Fire will quickly spread from house to house. Fire control will limit fire to additional structures.
 - Due to power structure visibility and high winds, structure fire may be unnecessary.
 - Identify water sources. Most areas have quality hydrants, but municipal water supply may be as low as 4-6 psi.
 - Back up on road as a last defense using a backup pump. Use structures as a shield. **DO NOT BLOCK ROAD**
 - ACCESS, Stay mobile!
 - Identify evacuation routes, temporary refuge areas and route of travel for the separation.
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- RISK MANAGEMENT**
 - Identify critical resources and risks.
 - Identify critical points for disengagement or reevaluation of operational plan.
- SITE AREA HAZARDS**
 - Identify areas with critical complications for firefighters and civilians. Expect walkways in the backyards, driveways, as well as primary and secondary roads.
- QUESTIONS OR CONCERNS? WHEN TO GET OUT!**
 - Fire a rolling sustained time and you have inadequate air/breathable factors based on the length of the observed burning time.
 - Fire is spreading rapidly and you are unable to contain it.
 - More spot fires than you can suppress.
 - Fire is spreading faster than you can suppress.
 - Interior fire is established beyond capability of a 1 1/2" line or available water supply.
 - You can no longer ensure compliance with LCES.

WUI TACTICAL ACTIONS

- CHECK AND GO** - A rapid evaluation to check if structure for occupants who may require removal or rescue.
- PREP AND GO** - Not safe for resources to remain when the fire arrives, but there is enough time to safely complete tasks.
- PREP AND DEFEND** - Structure is threatened but based on forecasted fire behavior it will be reliably safe to remain and defend.
- PREP AND RUN** - Fire front is imminent, however the fire is clearly burning structures and there are not enough resources to effectively implement control action.
- ANCHOR AND HOLD** - Defend structures directly exposed to other burning structures or vegetation, extinguish and defend.
- CONNECT THE DOTS** - Connected controlled portions of the fire perimeter together to stop the spread.
- TACTICAL PATROL** - After the main fire front has passed and flames have subsided but the threat to structures from burning is ongoing fire remains.

LAKE TAHOE BASIN TAHOE DOUGLAS PRE-ATTACK FIRE PLAN

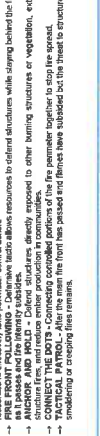


Serving and safeguarding the lives, property and unique natural wondrous of the Lake Tahoe Basin

PUBLICATION COMPLETED BY

THANK YOU TO OUR PARTNERS

FINANCED BY A GRANT FROM THE PARASOL TAHOE COMMUNITY FOUNDATION IN COLLABORATION WITH



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OBJECTIVES, FIRE BEHAVIOR & COMMAND

GENERAL PLAN
The Fire Attack Plan is designed to provide critical information to fire responders for a unified fireground overview. It includes the following information:
 - Incident location, main objectives and other resources at the site
 - Weather (visibility, clouds and winds)
 - Fuel type and conditions
 - Fire behavior (growth, current, and expected), winds, RH, & temperature
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 - Risk management
 - Site area hazards
 - Questions or concerns? When to get out!

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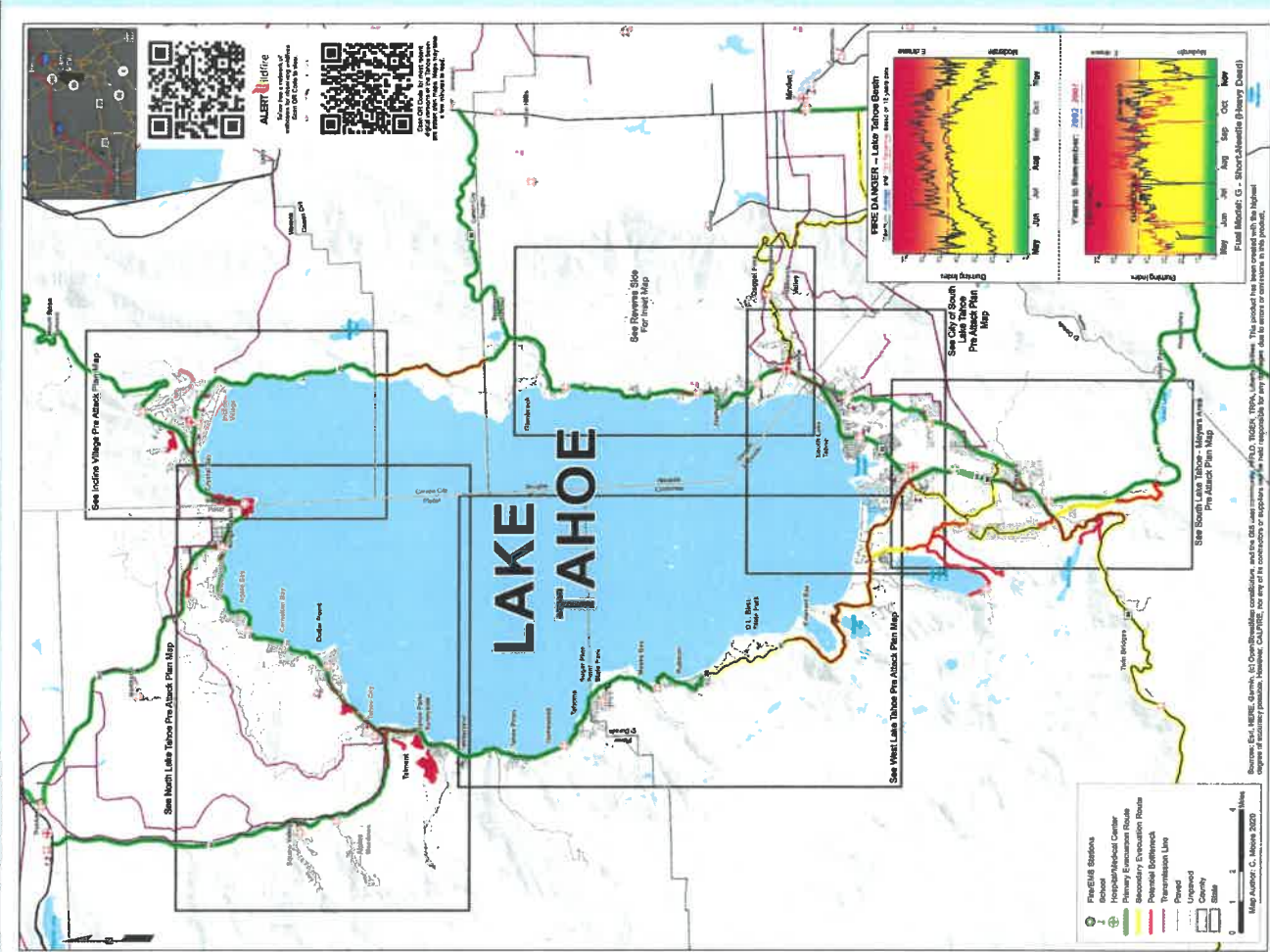
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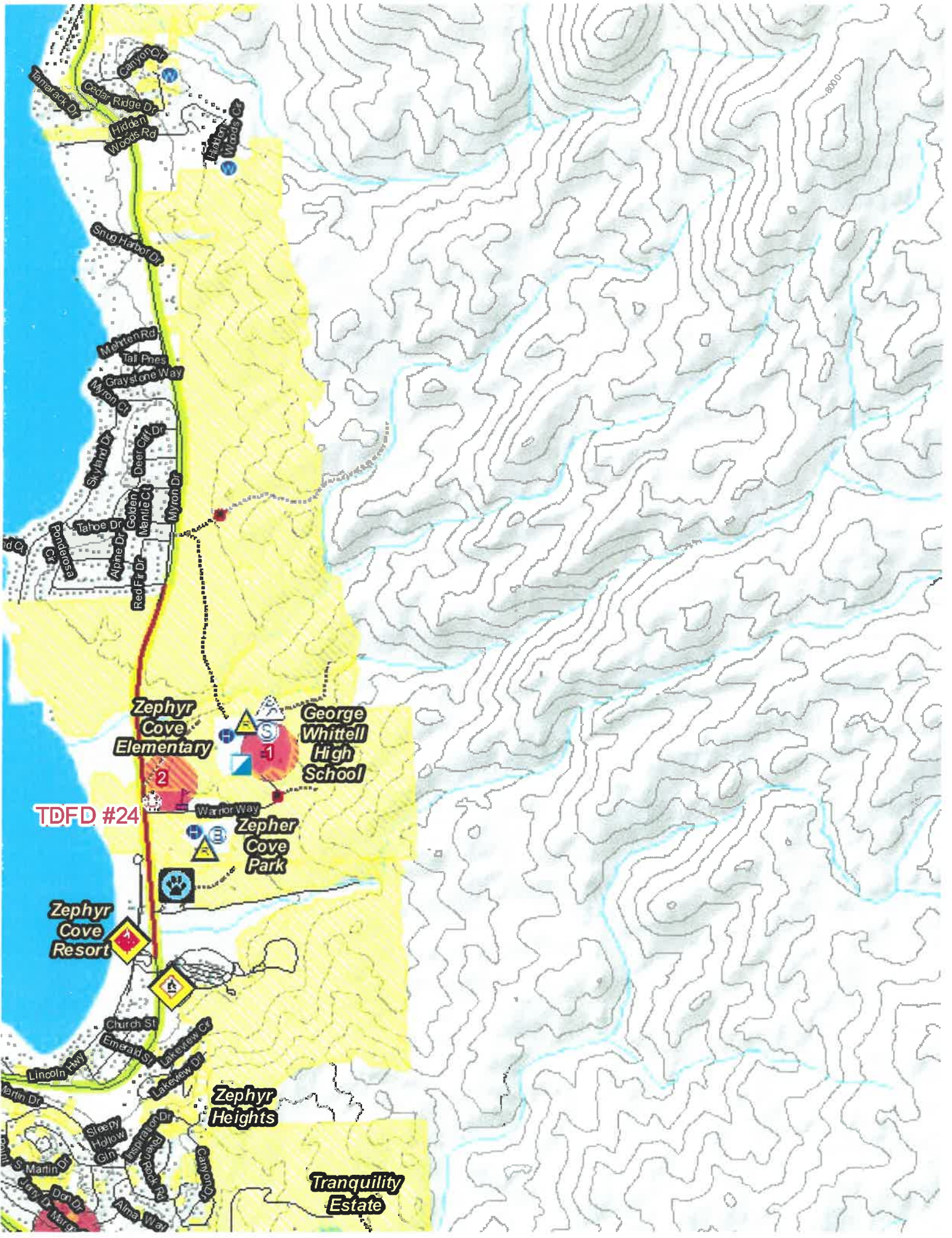
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LAKE TAHOE BASIN OVERVIEW MAP



Source: Eric MEIER, Garrett, & Owen-Bailey contributors, and the GIS Unit contributors: WFO, TDCD, TDCD, TDCD, TDCD. This product has been created with the National Fire Incident Reporting System (NFIRS) data. The product has been created with the National Fire Incident Reporting System (NFIRS) data. The product has been created with the National Fire Incident Reporting System (NFIRS) data. The product has been created with the National Fire Incident Reporting System (NFIRS) data.



TDFD #24

Zephyr Cove Elementary

George Whittell High School

Zephyr Cove Park

Zephyr Cove Resort

Zephyr Heights

Tranquility Estate

MEMO TO: Mitch Dion, General Manager
FROM: Brandon Garden, Utility Operations Superintendent
SUBJECT: Operations Report for the meeting of December 13, 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 - 0
Turn On/Offs - 11
Profiles/Leak Detects/Frozen Meters - 11
Escrow Reads/Meter Re-Reads - 19
Inspections - 6

UTILITY OPERATIONS:

Focus for the utility crews was put into snow removal at all district sites and storm drain clearing. With the absence of the Street Maintenance Technician and scheduled vacations personnel has been spread thin.

Installed factory re-built and calibrated UVT analyzer at Station 1.

Minor problems were encountered with the chlorine generator at Station 1. Problems were resolved by rebuilding the brine pump head and installation of a new Hudson valve on the brine tank.

Crew continues to monitor the sump pump at 357 Terrace View Street daily.

Joe Esenarro and Byran Moss had their hands full during the storm event over New Years weekend. There were significant power outages that lasted many days affecting a couple of our facilities. These facilities needed backup power to maintain operations, this entailed Joe and Byran to trudge through multiple feet of snow to access the facilities and get small generators to the sites. They did a great job!

VEHICLES and EQUIPMENT:

New tires installed on truck 1020 (on call truck).
Driveline U-joints on loader replaced.

TRAINING:

All utility personnel attended monthly safety meeting.

UTILITY OPERATIONS SUPERINTENDENT GENERAL:

Byran Moss and I responded after hours to a District sewer main backup that affected 310 Griffin Ct. Summit Plumbing cleared the blockage in the District’s sewer main and cleaned up the crawlspace of the residence.

As with any storm many calls have been received about berms and snow plowing. I have inspected many complaints and directed the snow removal contractor accordingly.

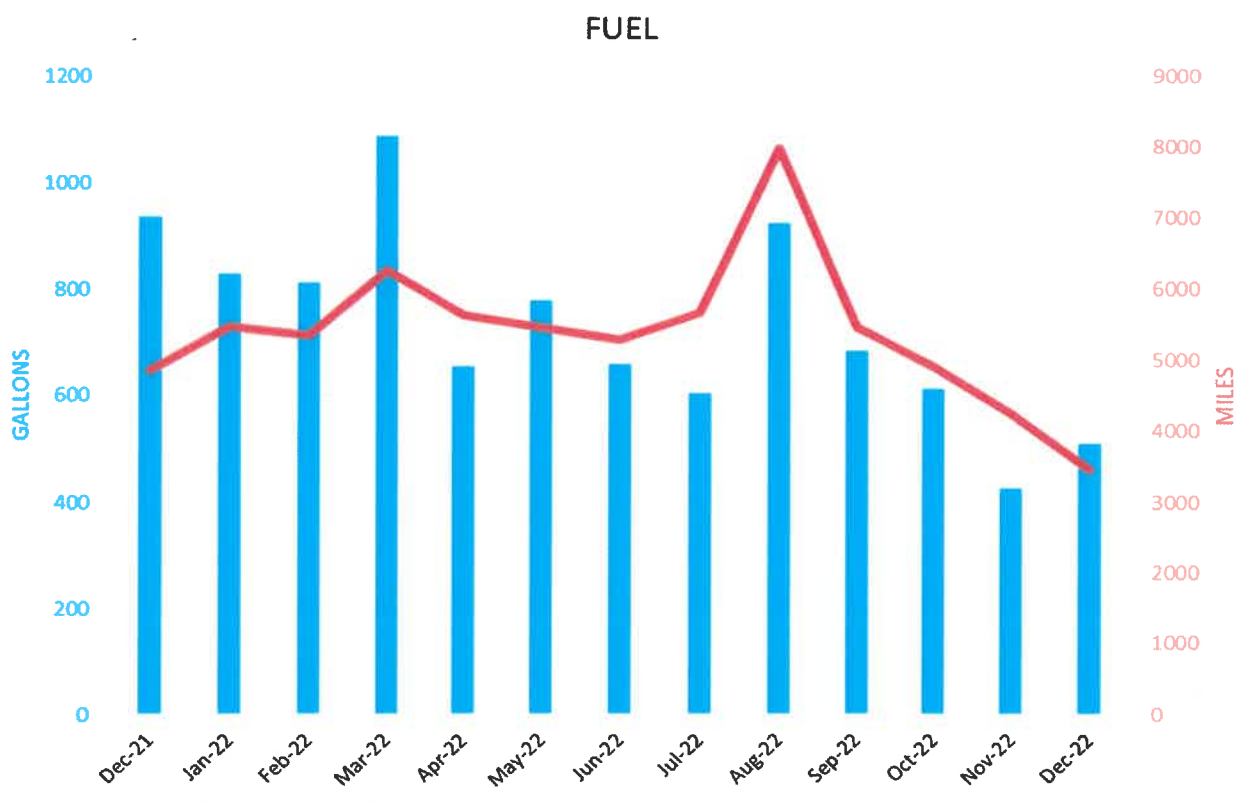
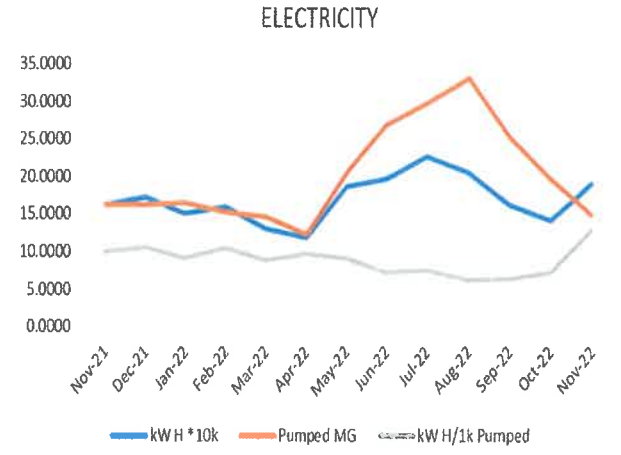
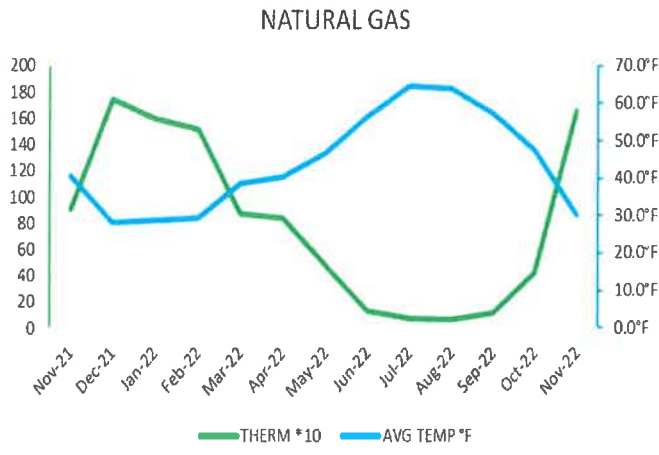
PROJECTS:

30% and 60% plan review for the 2023 Waterline 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
2021												
Jan-21	18,988,400	26,532	29,000	0	19,043,932	15,376,480	3,667,452	19%	16,160,000	16,215,532	839,052	5%
Feb-21	15,421,600	10,186	11,000	28,840	15,413,946	12,295,193	3,118,753	20%	13,550,000	13,542,346	1,247,153	9%
Mar-21	16,931,494	26,066	12,000	33,312	16,936,248	13,124,569	3,811,679	23%	13,800,000	13,804,754	680,185	5%
Apr-21	15,954,500	20,778	11,000	20,596	15,965,682	12,645,836	3,319,846	21%	13,890,000	13,901,182	1,255,346	9%
May-21	20,187,700	19,654	59,000	17,804	20,248,550	16,765,970	3,482,580	17%	17,510,000	17,570,850	804,880	5%
Jun-21	35,431,400	28,920	93,000	0	35,553,320	30,489,481	5,063,839	14%	30,990,000	31,111,920	622,439	2%
Jul-21	34,567,200	26,158	103,000	1,229,022	33,467,336	29,289,061	4,178,275	12%	31,940,000	30,840,136	1,551,075	5%
Aug-21	33,641,800	455,458	106,000	0	34,203,258	29,358,768	4,844,490	14%	29,130,000	29,691,458	332,690	1%
Sep-21	24,573,500	831,524	108,000	0	25,513,024	21,170,723	4,342,301	17%	21,140,000	22,079,524	908,801	4%
Oct-21	16,529,500	0	85,000	0	16,614,500	13,150,025	3,464,475	21%	13,976,000	14,061,000	910,975	6%
Nov-21	16,181,700	0	15,000	0	16,196,700	12,203,035	3,993,665	25%	13,220,000	13,235,000	1,031,965	8%
Dec-21	16,095,194	5,412	20,000	62,518	16,058,088	12,791,937	3,266,151	20%	14,520,000	14,482,894	1,690,957	12%
TOTAL	264,503,988	1,450,688	652,000	1,392,092	249,156,496	218,661,078	46,553,506	19%	229,826,000	230,536,596	11,875,518	5%
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:



MEMO TO: Mitch Dion, General Manager
FROM: Judy Brewer, Administrative & Human Resource Supervisor
SUBJECT: Status Report for the meeting of January 17, 2023

Rental Properties

- Currently, two tenants within building 160 Pineridge have been given notice to vacate by March 1, 2023
- Minimal exterior landscape work was done in 2022, considerable work should be completed next Spring to restore the site. Repairs to the large sign, irrigation work and restoration of landscaped areas all are needed.
- Working with the Property Manager to fix a roof leak in 298 Bldg.
- Reviewing the level of custodial support and performance at Pineridge/Kingsbury rentals.

Miscellaneous

- Continued effort to collect large past due accounts
- Utility Billing Coordinator has returned to work on limited duty.
- Completed the audit in absence of district Accountant.
- Reviewing and updating routine forms and customer facing documents to reflect service-oriented tone and eliminate repetitive messaging.
- Compiling data to fill a Nevada Public Agency Insurance Pool Renewal Application for 2023/24
- Updating KGID Website at least twice a month.

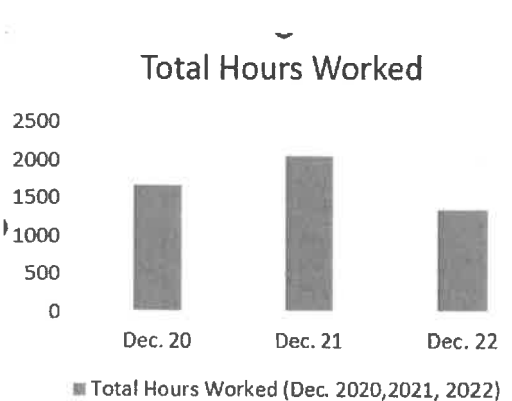
Human Resource

- Updating internal procedures and safety manual (many dated 2002)
- Minor revision to the personnel manual to reflect 9/80 schedule for time keeping and holidays.
- Creating a graph comparing total hours worked (last yr. vs. this year)
- Enrolling new Employee in Pers/Insurance/Union etc.

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.
- Filling the gaps to keep up with the Utility Billing Coordinator and Clerk/Accountant positions along with focusing on my own tasks
- Follow up with the Board Members on the code of ethics forms, only missing two out of the five
- Conducting an audit on all outstanding permits that we currently have
- Met with Douglas County regarding VHR's
- Sent out snow rate increase post cards to all snow removal customers within the district

Dec-21			Dec-22		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	1	\$100.00	OFF/ON	1	\$50.00
LEAK	1	\$0.00	LEAK	4	\$50.00
INSPECTION	2	\$0.00	INSPECTION	4	\$0.00
ONCALL	0	\$0.00	ONCALL	0	\$0.00
PROFIL	2	\$0.00	PROFIL	1	\$0.00
OFF	6	\$300.00	OFF	6	\$247.50
ESCROW	10	\$450.00	ESCROW	5	\$250.00
ON	1	\$50.00	ON	6	\$180.00
CHANGE	0	\$0.00	CHANGE	0	\$0.00
REREAD	0	\$0.00	REREAD	0	\$0.00
NEW	0	\$0.00	NEW	2	\$0.00
QUALITY	0	\$0.00	QUALITY	0	\$0.00
TOTAL	23	\$900.00	TOTAL	29	\$777.50





MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL
DATE: January 9, 2023
SUBJECT: Engineering Report for the Meeting of January 17, 2023

GENERAL

- Assisted with a few minor general service items.
- Prepare and submit Palisades sewer lift station project task order.
- Assist with high-level financial analysis of funding opportunities related to Market Street lift station improvement project

PROJECTS

Task Order #33: Tahoe Beach Club Management/Observation Services

- No project needs last month.

Task Order #53: 2021 Waterline and Road Improvement Project

- Record drawings have been completed.
- Project closeout submission to NDEP-BSDW has been completed.
- Update of KGID's GIS with the record drawing information is taking place.

Task Order #54: Sewer Master Plan

- Technical Memos #1, #2, #3, and #4 have been submitted to Kingsbury GID for review and comment. Comments have been received for TMs 2-4 and have been finalized.
- Work is underway for Technical Memo #5 (Capital Planning).

Task Order #59: FY23 GIS On-Call

- Engaging with Kingsbury GID for on-call GIS support, as requested.

Task Order #60: Survey Support for FY23 – FY 25 Water Main and Road Improvement Projects

- FY23: Andria and Barrett (West)
 - Supplemental GPS field data collection is being performed.
 - Data processing and manipulation of topo for design purposes.
- FY 24-25 efforts will commence once site conditions allow (no snow).

Task Order #61: FY23 Water Main and Road Improvement Project

- 60% design plans and contract documents were submitted to KGID on December 30th for review and comment.
- Material procurement documents are being assembled for a January 11th submittal to KGID for review and comment. Material procurement will be bid on January 20th, bids due on February 10th, and awarded at the February 21st KGID Board Meeting.
- 90% design plans and contract documents are being assembled with a submittal to KGID on January 27th for review and comment. Construction bid is anticipated on February 16th with an award at the March 21st Board Meeting.

Judy Brewer

From: Mitch Dion <Mitch@kgid.org>
Sent: Wednesday, January 11, 2023 5:05 PM
To: Iona Merideth
Subject: RE: 310 Griffin Ct

Greetings,

I am sending this note to you so that you know we received this claim and will evaluate.

One deficiency noted was the confirmation of payment to ServPro, they outlined costs in proposal. It would be complete if there was verification of work completed and paid.

Typically a claim of this nature requires about two weeks and to the degree we reach settlement, we will seek release from liability.

I bring this to your attention for timely consideration and conclusion.

Sincerely,

Mitch Dion
General Manager
Kingsbury General Improvement District
Sent from [Mail](#) for re Windows

From: [Iona Merideth](#)
Sent: Friday, January 6, 2023 8:38 AM
To: Mitch Dion
Subject: Re: 310 Griffin Ct

Mitch,

Attached are the invoices of what it cost us to bring our property, at 310 Griffin Ct, Stateline, NV, back to the condition it was in before the sewer from KGID lines backed up into our lines and home. The costs are as follows:

Rooterman Invoice	\$ 602.55
Bio Remediation - Initial Inspection	\$ 250.00
ServPro remediation costs- total page 9	\$ 5,202.34
Alpine Flooring - Hall bathroom	\$ 630.87
Microbial Testing/Inspection	\$ 575.00

\$ 7,260.76

On the afternoon of Friday, December 9, 2022, the occupant of our home, at 310 Griffin Ct, contacted me stating the toilets were not flushing properly. We were surprised as we had not had issues in the past, but authorized him to contact a plumber to rectify the situation. He was able to retain Rooterman to check the lines fairly late in the afternoon. The Rooterman technician opened our cleanout only to have a huge gush of sewage under high pressure push its way out of the lines and flow under our house. The technician, Daniel, stated to me personally that he estimated approximately 100 gallons of sewage ran under our house. The pressure was so intense that the sewage water was seeping through the cement grout lines of the cinder block walls. In addition, the pressure caused the seal of the toilet in the downstairs hall bathroom to leak allowing

sewage to flow out above the linoleum into the bathroom and in between the linoleum and subfloor. My understanding is the sewage leaked out approximately 8-9 inches on top of the linoleum and including between the linoleum and subfloor. The occupant attempted to wipe it with a towel several times which prevented further damage.

We cannot begin to express how shocked we are that a situation which appeared to be building for some time was never detected or checked by KGID. Nor can we express the amount of hassle, stress, loss of personal time, extra gas spent on trips to remediate and mitigate, irritation in working with difficult & very busy vendors or loss of use during a very special time of the year when our family would typically be together in Tahoe and the emotional stress this has caused us.

The damage to our home is completely the fault of KGID and therefore, it is completely the responsibility of KGID to bear the expense of remediation and reimburse us for these expenses that we would not have incurred otherwise. Kindly reimburse us immediately the amount of \$7,260.76. Invoices attached.

Thank you, Rich and Iona Merideth

On Wed, Dec 21, 2022 at 9:03 AM Iona Merideth <imreteam@gmail.com> wrote:

Thank you. I will be in contact as soon as possible.

On Tue, Dec 20, 2022 at 4:53 PM Mitch Dion <Mitch@kgid.org> wrote:

Iona,

This is the correct email address.

Thx

Mitch Dion

General Manager

Kingsbury General Improvement District

Sent from Mail for re Windows

From: [Iona Merideth](#)

Sent: Tuesday, December 20, 2022 4:25 PM

To: [Mitch Dion](#)

Cc: [Richard Merideth](#)

Subject: 310 Griffin Ct

Hi Mitch

Just confirming this is your email address, for the purpose of communication concerning the December 9, 2022 KGID sewer spillage, on my property at 310 Griffin Ct, Stateline, Nv, 89449. Thank you, Iona

--

Iona Merideth, Broker

Nevada Broker License B.1001868

CA Broker License 01936348

Merideth Realty Inc.

916-834-6873 Cell

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Iona Merideth, Broker

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**Kingsbury General Improvement District
2023 Water and Road Improvement Project
Engineer's Opinion of Probable Costs - CONSTRUCTION (60% Submittal)**

Estimate by: Matt Schultz

Project No. 2403
Date: 12/23/22

QC Check by: Matt Van Dyne
Date: 12/23/22

BID SCHEDULE - BASE BID

Bid Item	Description	Quantity	Unit	Unit Price	Total
1	Mobilization and Demobilization	1	LS	\$100,101.53	\$100,101.53
2	Temporary Traffic Control	1	LS	\$50,050.76	\$50,050.76
3	Temporary Erosion Control	1	LS	\$50,050.76	\$50,050.76
4	1" Water Service Connection	14	EA	\$5,500.00	\$77,000.00
5	1.5" Water Service Connection	11	EA	\$6,000.00	\$66,000.00
6	8" Waterline Replacement	3,900	LF	\$280.00	\$1,092,000.00
7	6" Gate Valve	8	EA	\$1,750.00	\$14,000.00
8	8" Gate Valve	15	EA	\$2,000.00	\$30,000.00
9	Fire Hydrant Assembly	8	EA	\$9,000.00	\$72,000.00
10	Connection to Existing Fire Hydrant Assembly	8	EA	\$7,000.00	\$56,000.00
11	Connections to Existing Water Main	8	EA	\$12,500.00	\$100,000.00
12	Removal and Disposal of Abandoned Water Main (Contingent Bid Item)	500	LF	\$90.00	\$45,000.00
	Pulverize Roadway Surface		SF		\$0.00
	Remove and Reshape Subgrade and Place Recycled Aggregate Base		SF		\$0.00
	3" Single Lift or Top Lift Asphalt Paving		TON		\$0.00
	3" Bottom Lift Plantmix Asphalt Paving		TON		\$0.00
	Manhole Ring, Frame, and Cover Adjustments		EA		\$0.00
	Valve/Clean Out Box Adjustments		EA		\$0.00
13	Asphalt Trench Patch	3,900	LF	\$40.00	\$156,000.00
14	Microsurface		SF	\$0.75	\$0.00
15	Remove and Replace PCC Valley Gutter	566	SF	\$50.00	\$28,280.50
16	Remove and Replace Curb and Gutter (Contingent Bid Item)	270	LF	\$125.00	\$33,750.00
17	Remove and Regrade Existing Driveway (Contingent Bid Item)	700	SF	\$25.00	\$17,500.00
18	Non-Excavatable Rock Removal (Contingent Bid Item)	390	CY	\$550.00	\$214,500.00
Base Bid Total:				\$2,202,233.55	

10% Contingency: \$220,223.36
Total w/ 10% Contingency: \$2,422,456.91

NOTE:

Estimate does not include unresolved 30% questions (additional main, long services, C&G)

**Kingsbury General Improvement District
2023 Water and Road Improvement Project
Engineer's Opinion of Probable Costs - MATERIAL PROCUREMENT (60% Submittal)**

Estimate by: Matt Schultz
 Project No. 2403
 Date: 12/23/22
 QC Check by: Matt Van Dyne
 Date: 12/23/22

BID SCHEDULE - BASE BID

Bid Item	Description	Quantity	Unit	Unit Price	Total
1	1" Water Service Line	500	LF	\$14.00	7000
2	1.5" Water Service Line	850	LF	\$21.00	\$17,850.00
3	2" Water Service Line	200	LF	\$33.00	\$6,600.00
4	8" Water Main	3,900	LF	\$50.00	\$195,000.00
5	6" Water Main	120	LF	\$37.00	\$4,440.00
6	8" Gate Valve	15	EA	\$1,325.00	\$19,875.00
7	6" Gate Valve	8	EA	\$850.00	\$6,800.00
8	Fire Hydrant Assembly	8	EA	\$3,360.00	\$26,880.00
Procurement Bid Total:					\$284,445.00

10% Contingency: \$28,444.50
 Total w/ 10% Contingency: \$312,889.50

**KGID - 2023 Water and Road Improvement Project
Andria and Barrett
SCHEDULE**

Procurement Bidding Schedule

Date	Effort	Performed By
Wednesday, January 11, 2023	Procurement documents to KGID for review	DOWL
Tuesday, January 17, 2023	Any comments received from KGID	KGID
Tuesday, January 17, 2023	Provide advertisement to Record-Courier	DOWL
Thursday, January 19, 2023	Newspaper publish	DOWL
Friday, January 20, 2023	Begin bid solicitation via PlanetBids	DOWL
Friday, February 10, 2023	Bids due	DOWL
Wednesday, February 15, 2023	Bid review and recommendation	KGID
Tuesday, February 21, 2023	Board Meeting	KGID
Wednesday, February 22, 2023	Notice of Award	DOWL
TBD	Submittal review and approvals	DOWL
Friday, May 12, 2023	Material Delivery	Vendor

Permit Schedule

Date	Effort	Performed By
Friday, October 28, 2022	Submitted to TDFPD (with NDEP form) for fire approval	DOWL
Wednesday, December 21, 2022	Received TDFPD approval letter	DOWL
Friday, January 27, 2023	Prepare NDEP submittal package (application, forms, \$300 fee)	DOWL
Tuesday, January 31, 2023	"Permit Set" plans and specs submittal to NDEP-BSDW for review	DOWL
Thursday, March 2, 2023	NDEP review comments received? 30-day review period - <i>Tentative</i>	DOWL
Friday, March 10, 2023	NDEP re-submittal for approval - <i>Tentative</i>	DOWL
Friday, March 31, 2023	Receive final NDEP approval - <i>Tentative</i>	DOWL
Wednesday, April 5, 2023	Address any NDEP comments to project via change order - <i>Tentative</i>	DOWL

Design & Construction Bidding Schedule

Date	Effort	Performed By
Friday, December 9, 2022	30% design submittal to KGID for review	DOWL
Friday, December 16, 2022	30% design review comments back from KGID	KGID
Friday, December 30, 2022	60% design submittal to KGID for review	DOWL
Friday, January 6, 2023	60% design review comments back from KGID	KGID
Friday, January 27, 2023	90% design to KGID for review	DOWL
Friday, February 3, 2023	KGID 90% review comments back	KGID
Tuesday, February 14, 2023	Provide advertisement to Record-Courier	DOWL
Wednesday, February 15, 2023	Final 100% Design Plans and Specifications	DOWL
Thursday, February 16, 2023	Newspaper publish and bid solicitation via PlanetBids	DOWL
Tuesday, February 28, 2023	Pre-Bid Meeting (10:00 AM at KGID Office?)	DOWL
Friday, March 10, 2023	Bids due	DOWL
Wednesday, March 15, 2023	Bid review and recommendation for Board meeting agenda	KGID
Tuesday, March 21, 2023	Board Meeting	KGID
Wednesday, March 22, 2023	Notice of Award	DOWL
Wednesday, April 5, 2023	Contracting	DOWL
Friday, April 28, 2023	Submittal review and approvals - <i>Tentative</i>	Contractor
Wednesday, April 26, 2023	Pre-Con - <i>Tentative</i>	DOWL
TBD	Construction start (21 weeks)	Contractor
TBD	Construction end	Contractor



**Douglas County Lake Tahoe
Sewer Authority**

P.O. Box 578, Zephyr Cove, NV 89448 775-588-3558 • 775-588-1845 Fax

December 15, 2022

Mr. Mitch Dion
Kingsbury General Improvement District
Post Office Box 2220
Stateline, NV 89449

Dear Mitch:

This letter is to advise you that the third quarter payment for Fiscal Year 2022-2023, in the amount of \$135,476.50 is due January 16, 2023. A breakdown of the amount due is as follows:

M & O	\$183,605.25
District Development Plan	\$123,662.25

3 rd Quarter Assessment	\$307,267.50
	=====
Less Refund FY 2021-2022	(\$171,791.00)

Total Amount Due	\$135,476.50
	=====

Please do not send checks directly to the District, but rather to:

Douglas County Sewer
Post Office Box 840734
Los Angeles, CA 90084-0734

If you have questions in that regard, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Ying H Johnson".

Ying H Johnson
Accountant
DCLTSA

Judy Brewer

From: Robert Poet <Robert.Poet@cbselectre.com>
Sent: Saturday, January 7, 2023 8:23 AM
To: Susie; Mitch Dion; Brandon Garden; POETSPINES@HOTMAIL.COM;
tahoepoet@charter.net
Cc: Spencer, Marilyn/Jeff (cme4loan@yahoo.com)
Subject: RE: 195 Meadow Lane, Stateline, NV 89449 - Snow Plowing

Good morning, Gentlemen.

I'm Bob Poet, my wife Barbara and I live next door to Susie Seflin. We confirm that the snowplows sometime leave berms (up to 4 feet high in places) and we've seen it happen from our living room window.

We've seen other times when the snowplows avoid leaving large berms by making a minor adjustment to their blades as they pass by.

Or, sometimes a driver will double back and remove or greatly reduce the size of the berm as they leave the area.

We realize there's been a lot of snow this year and we're grateful for it! And perhaps the more experienced drivers aren't always available.

One of the better drivers is Jeff Spencer who lives nearby on Charles St. Maybe he can share his plowing techniques with the others and/or you can get out the word.

We'd be most appreciative!

PS: A few other details:

--We've lived on Meadow Lane for over 28 years and this is a recurring situation when the storms are larger and/or more frequent.

--The issue certainly isn't limited to our end of the street or just one side. We worry about other neighbors, many of whom are retirement age and/or living alone.

--It appears a plow came by yesterday afternoon and passed by, but I'd already dug out (with Susie's help!) by then. Thanks for the response, though.

--The Weather Channel predicts another 21" of new snow on Monday. Is there a way we can request Jeff Spencer if he's available?

Robert "Bob" Poet
<http://www.bob.poet.cbselectre.com/>
Realtor NV 0039873 & CA 01505528
Coldwell Banker Select
P.O. Box 6377
Stateline, NV 89449
775 586-5214 office direct
775 901-1913 cell
775 588-4531 switchboard
800 368-7252 toll-free

775 236-2814 fax
robert.poet@cbselectre.com

I do NOT send wiring instructions for real estate transactions via email. Please contact your title company for wiring instructions. Please do not convey your financial information via email to me. Contact me via telephone regarding any suspicious or inconsistent communications you receive from my email. The information contained in this communication from the sender is confidential. It is intended solely for use by the recipient and others authorized to receive it. If you are not the recipient, you are hereby notified that any disclosure, copying, distribution or taking action in relation to the contents of this information is strictly prohibited and may be unlawful

From: Susie <sseflin@yahoo.com>
Sent: Friday, January 6, 2023 10:51 AM
To: tahoe poet@charter.net
Subject: Fwd: 197 Meadow Lane, Stateline, NV 89449 - Snow Plowing

Begin forwarded message:

From: Susie <sseflin@yahoo.com>
Date: January 6, 2023 at 10:20:14 AM PST
To: Brandon Garden <brandon@kgid.org>
Cc: "Susan K. Seflin" <sseflin@bg.law>, Mitch Dion <Mitch@kgid.org>
Subject: Re: 197 Meadow Lane, Stateline, NV 89449 - Snow Plowing

When will I be receiving a response? The same thing happened after my email and calls to your office.

On Jan 5, 2023, at 10:36 AM, Brandon Garden <brandon@kgid.org> wrote:

CAUTION: This email originated from an external source.

Susan-

I have received your email. Kingsbury GID management will evaluate your claims and concerns.

Best,

<image001.jpg> Brandon Garden
Utility Operations Superintendent
Phone 775-588-3548 ext. 1002
Mobile 775-339-1210
Web www.kgid.org Email brandon@kgid.org
255 Kingsbury Grade Suite A – PO BOX 2220, Stateline,
NV 89449

From: Susan K. Seflin <sseflin@bg.law>
Sent: Thursday, January 5, 2023 10:28 AM
To: Brandon Garden <brandon@kgid.org>
Cc: sseflin@yahoo.com

Subject: 197 Meadow Lane, Stateline, NV 89449 - Snow Plowing

Importance: High

Hi Brandon –

I live full time at 197 Meadow Lane in Stateline, NV. I am the second to last house on the East side of the street. There are two other owner-occupied houses on this side of the street in the cul de sac (195 Meadow Lane [Barb and Bob Poet] and 199 Meadow Lane [Kyle Furgerson]). We all own our respective houses and live here full time. On the other side of the street, there is one non-owner occupied house (196 Meadow Lane), which has no one living there. It was an unauthorized VHR and since the owner was fined, it is having minor construction work done on it. 196 Meadow Lane also has a second driveway on Thomas Drive.

This year, there appears to be two people who snow plow Meadow lane. One person who does it properly, keeps the gate down on the snow plow, and does not leave huge berms in front of my house. However, the other person, only plows one lane of the cul de sac (on the West side where there is one house that no one lives at) and does not ever lower the gate on the snow plow. The way this person plows the cul de sac, it makes it impossible to leave in an emergency. I pay someone to clear my driveway and when he does, he also has to clear a massive snow berm (he also clears the drive of 199 Meadow Lane).

My sister unfortunately passed away in December and I had to drive to Colorado to be with my parents. I drove back on 12/30, which did not put me into tahoe until the evening of 12/31. I know there was a massive storm but my driveway was cleared at 2 pm (including the huge berm in front of it). See first attachment (photo from my ring camera). By 9 pm when I got home, there was at least a 20 foot wide snow berm in front of my house (and in front of 199 Meadow Lane and 195 Meadow Lane). I could not park on the street because only one lane was cleared in the cul de sac (despite two lanes being cleared on the rest of the street), and it took me and some neighbors hours to shovel enough of the driveway for me to park at the bottom. See 2nd attachment, which is a pic taken the morning of 1/1/23 where you can see the height of the snow berm and the length of the snow berm. My dog in the photo is a male lab weighing 80 pounds so that should give some perspective on the size of the snow berm. The 3rd attachment is a different angle and shows a view of the snow berm in front of my house and in front of 199 Meadow Lane. It was a massive snow berm that no car or SUV could have driven over (at least 15 feet wide).

That same evening (the night of 12/31), I checked across the street and my neighbor at 196 Meadow Lane would have been able to get in and out of his drive way (if there was a resident there) because that is the side of the street that was plowed. There was still a snow berm because the person does not lower the gate but it was manageable (i.e. it was not a width of at least 15 feet).

This is my third winter living at this house. I have not had this degree of a problem other winters (including last year in December which had major storms). This morning, I can see that whoever is plowing Meadow lane is doing the same sloppy and unprofessional job (and beginning to block in the three owner-occupied houses on this side of the street). Why can't this person lower the gate on the snow plow? Why can't they clear the East side of the street (which has three owner occupied houses in the cul de sac) versus the west side of the street (which has one non-owner occupied house where minor construction work is occasionally being done and which house has a driveway on Thomas drive as well)?

The 4th attachment is a photo taken an hour ago in front of my house, where you can see that the snow plow has caused an approximately six foot wide snow berm to form (again, I have two labs so you can see the size for comparison). This was completely plowed by my snow plow guy as of last night. I am emailing you in the hope that you can put a stop to this. Across the street (see 5th attachment), there is basically no berm. Maybe 3 inches. Because whoever is plowing the road clears the west side of the street really well, and moves all the snow to the east side of the street.

Please confirm for me that you received my email, and that you will have this problem addressed. This has not happened in prior years. It is dangerous, and unprofessional and has cost me a lot of money (since I have regularly had

to pay extra to get just the snow berm cleared – since my drive way will be clear and then this person will dump all the snow in front of it).

I look forward to hearing from you. My cell is 310-429-8255 if you would like to discuss. Best regards, Susie

PS – I may forward you this from my personal account as well to make sure you receive it. It was easier for me to upload photos to my work email account.



Susan K. Sefin
Partner

(818) 827-9000 Main
(818) 827-9210 Direct / Text / Fax

ssefin@bg.law

<image002.png> Susan K. Sefin

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The preceding e-mail message is subject to BG LAW's e-mail policies, which can be found at: <https://www.bg.law/web-disclaimer>

P.O. Box 2220
Stateline, NV. 89449

12/22/22 balance
#49 502.96

MCET, U 701
Raid. 12/22/22

Dec. 13, 2022

Dear Mr. Mitch Dion:

I tend to do what I say. In my last letter I told you I would write to the Tahoe Daily Tribune and warn the readers of your Company's M.O. They haven't published the letter yet, but the point is I do everything I say I'll do. (By the way, I hardly lie, so everything I said was true).

Next, I want to inform the Thomas More Society, the I.R.S., and the police of extortion. I also want to put my fight with KGD in a book I will write.

Here is my proposal:

- 1) Cancel my increasing bills for nothing. Now, it has a \$39,990.61 balance. I want a zero balance, but I refuse to pay anything.
- 2) Revoke the lien placed wrongly on my property. It said I didn't pay water bills. I never got water.
- 3) Let me not have water for the rest of the time I own the property. Now, I actually don't want water. First, I would have to spend thousands to put in new pipes. If I got the pipes when I sell my property five years from now, at least I could deduct the huge expenditure.

I do not want a letter from you. All I want is a zero balance in my bills and something from

you with your signature that says the
lien is rescinded.

Remember, I already paid bills for
nothing from 2008-2016. I blame my serious
illness that incapacitated my brain. I am
fine now and realize I should not pay for
nothing. Extortion!

I am grateful for the experience of
no water. I feel I am prepared for what
will happen in the future — no water, no
electricity — no food. I feel we will have
a depression ^{of} ~~of~~ ^{WWIII} with Russia, Iran,
China, or North Korea. With the idiots
as leaders of our country, either is
not impossible.

It has prepared me, so I am glad I
don't have water. I am luckier than most
in that I have two residences, money to pay
for services and equipment & supplies to
survive. I would think you will be glad you
don't have to provide water for me in droughts.

I have a feeling I'm not the only one not
paying for water. I would say be merciful and
let people defer payment without penalties.
These will be hard times. I feel if you
aren't people will learn to deal without
water. They'll even choose to not have

water. Then, where will you be →
Do the right thing. You know not what
you do.

Sincerely,

Virginia Jay
P.O. Box 4105
State Line, N.V.
89449



7002 2030 0000 0153 2038

P.O. Box 2220, Stateline, Nevada 89449

December 23, 2022

Virginia Toy
PO Box 4105
Stateline, NV 89449

SUBJ: 165 IRWIN DRIVE

Dear Ms. Toy,

Thank you for your recent correspondence dated December 13, 2022. We have responded to you numerous times and the situation has not changed.

The current balance due as of December 23, 2022, is \$40,502.96.

Sincerely,

A handwritten signature in black ink that reads "Judy Brewer". The signature is fluid and cursive, with a long horizontal stroke at the end.

Judy Brewer
Administrative Supervisor

