



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, AUGUST 15, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday August 15, 2023, at the district office (255 Kingsbury Grade, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

Remote attendance is welcomed. To offer public comment prior to the meeting, individuals may submit comments using one of the following methods: The drop box located at the district office entrance, fax (775) 588-3541 (Attn: General Manager), or email to mitch@kgid.org.

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **906347**. Although the phone line accommodates multiple callers, should you receive a busy signal, please call back.
- Public comment is limited to three minutes and occurs at the beginning and end of the meeting and also invited during the Board's consideration of each action item, as well as before action is taken.

Join the meeting using the link below via Zoom:

<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/or require special assistance or accommodations are requested to notify the district at (775) 588-3548, 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

This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda. 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. 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 June 13, 2023, and July 18, 2023.

NEW BUSINESS

7. **For Information and Possible Action:** Approval of list of Claims June & July 2023
8. **For Information and Possible Action:** Review and receive Financial Statements May & June 2023
9. **For Information and Possible Action:** Approval of Annual Equipment Maintenance Agreement with Cashman Power Solutions
10. **For Information and Possible Action:** Approval of District Debt Management Policy
11. **For Information and Possible Action:** Annual evaluation and compensation of General Manager

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

1. Board Member Reports
2. Management Report
3. Legal Counsel 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, JUNE 13, 2023**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:06 p.m. by Jodie Nelson.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Schorr, Yanish and Trigg. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer, Matt VanDyne of Dowl Engineering and General Counsel Chuck Zumpft. There was no public present. Trustee Parks were not in attendance.

PUBLIC COMMENT – None.

APPROVAL OF AGENDA – It was suggested to post-pone Item 20 to the next regular meeting.

M-6/13/2023-1 - Motion by Nelson, seconded by Schorr, and unanimously passed to approve the Agenda, as amended.

APPROVAL OF MINUTES – Amy noted a correction to the motion regarding the List of Claims to reference check numbers 62754 through 62818.

M-6/13/2023-2 - Motion by Nelson, seconded by Yanish, and unanimously passed to approve the Regular Meeting Minutes dated May 16, 2023, as revised.

Trigg joined the meeting at 5:10 p.m.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

Douglas County Community Services Presentation – Trails Plan Update

Scott Morgan and Derrick Kirkland of Wood Rodgers provided a presentation regarding the schedule and goals for developing the Douglas County Trails Plan. They indicated they have been working with various stakeholders as part of the plan. It was explained that demographics, trail types and uses were all taken into consideration. Upcoming workshops were noted for public review and discussion.

Morgan and Kirkland exited the meeting.

NEW BUSINESS

FOR POSSIBLE ACTION:

LIST OF CLAIMS – It was noted that the checks reviewed include checks through #62909.

Nelson commented on the number of Dowl payments included in the single total.

M-6/13/2023-3 - Motion by Yanish, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of \$646,532.36 as represented by check numbers 62819 through 62909.

FINANCIALS – APRIL 2023 –

Financials were received and reviewed.

Modification to the Board of Trustees regular meeting calendar.

A written report was provided. It was recommended that the July meeting become a planning workshop which was supported by the board.

M-6/13/2023-4 - Motion by Nelson, seconded by Schorr, and unanimously passed to modify the regular meeting to a planning workshop on July 18, 2023.

Review the Nevada Public Agency Insurance Pool Member 2023 Proposal and Approve payment.

A written report was provided. This is an annual invoice which includes a 12.5% increase based on increased property values and inflation of replacement. The options for changing from PoolPac is limited and self-insurance will be reviewed as an alternative in the upcoming year. The revised amounts were included in the budget.

M-6/13/2023-5 - Motion by Nelson, seconded by Yanish, and unanimously passed to approve payment to Nevada Public Agency Insurance POOL 2023 Proposal in the amount of \$121,598.96.

There was a 10-minute recess.

Building 160 Pineridge renovation and repair project.

A written report and presentation were provided. Only one bid was received, as other vendors indicated they are busy with other projects. The contract was provided for consideration and award.

Nelson confirmed the architects have worked with this company and questioned whether the district sought references. Schorr commented on the overall estimate, noting the additional expense for NV Energy and questioned the elements of additional expenses which may occur. Dion explained that the property investigation has been thorough, but all projects include unknown issues. It was noted the references were included in the package. Van Dyne was questioned and stated he hasn't worked with this company as they typically work with other types of contractors.

Nelson noted the budget amount and confirmed other expenses such as permit, and NV energy were in the FY 23 budget as a capital improvement. Schorr confirmed there is no additional debt for the project.

Schorr supported the possible completion of Spring 2024, adding the completed project will provide long term accommodations for KGID.

Yanish noted that Group West Construction website includes many of their projects, including schools, colleges and restaurants.

M-6/13/2023-6 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve awarding the project to Group-West Construction, Inc. for an amount not to exceed \$2,349,067 and authorize the General Manager to execute contractual documents as necessary.

NV Energy line extension agreement Bldg. 160 Pine Ridge Drive.

A written report was provided. NV Energy is requiring a new transformer and underground line to the building.

M-6/13/2023-7 - Motion by Nelson, seconded by Trigg, and unanimously passed to Authorize the General Manager to enter into the NV Energy Line Extension Agreement necessary for the Bldg. 160 Pine Ridge Dr. rehabilitation and repair for the amount not to exceed \$40,000.

Palisades lift station rehabilitation project.

A written report and presentation were provided.

Nelson confirmed the construction budget for this item is \$150K which is under the projection.

Schorr noted the minimal cost and requested comparison to the Market Street project. Van Dyne explained the differences were significant due to size and scope as the Market Street station will require a complete replacement verse just a relining and rehab.

M-6/13/2023-8 - Motion by Nelson, seconded by Yanish, and unanimously passed to approve awarding the project to Express Sewer & Drain, Inc. for an amount not to exceed \$105,000 and authorize the General Manager to execute contractual documents as necessary.

Approve procurement of the Computerized Maintenance Management Software (CMMS) with Brightly Software Inc.

A written report was provided and the maintenance management planning was explained. The software will provide maintenance scheduling for equipment, treatment plant, and all other infrastructure for preventative and predictive maintenance satisfying the US EPA requirement.

Per Nelson's request, the software use was explained in detail including scheduling options, budgeting tools and use on mobility devices. A portion of the data will be pre-loaded and tailored for KGID and can be incorporated into GIS. Customer service calls will also be tracked and monitored.

Schorr noted there are many software expenses and questioned any redundancy with other software. It was confirmed that there is no other software at KGID to perform similar tasks. There is a good training program for the software.

M-6/13/2023-9 - Motion by Schorr, seconded by Trigg, and passed unanimously to approve the General Manager to award contract for CMMS with Brightly Software Inc. for a period of 5 years in the amount not to exceed \$48,000 using the Sourcewell cooperative public procurement program.

Modification to Legal Services Contract.

A written report was provided. Zumpft proposed modifying the contract to reduce the monthly retainer to reflect actual costs and time spent. This contract reflects the hourly rate that was increased earlier this year.

M-6/13/2023-10 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the modified legal services agreement with Minden Lawyers, LLC altering the monthly retainer and representative hours authorizing the General Manager to sign appropriate documents.

Update of Procurement Policy.

A written report was provided and changes were reviewed. Approval thresholds were reviewed, and it was noted the policy will be in effect along with procedures detailing the specific duties for each position.

M-6/13/2023-11 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the update to the procurement policy.

Supplement to the Health Savings Accounts (HSA) of employees based upon Public Employees' Benefits Program (PEBP) for the fiscal year 2023/2024.

A written report and the changes were noted. The increase is based on the IRS increased maximum contributions. The HSA's offset the higher deductibles and other out of pocket expenses.

M-6/13/2023-12 - Motion by Nelson, seconded by Trigg, and passed to approve adjusted contributions to the Public Employees' Benefits Program to fund Health Savings Accounts for employees based upon the 2023/2024 PEBP to the maximum amount allowed by the IRS. Schorr opposed.

Compensation adjustment for exempt employees.

A written report was provided and the changes and factors were noted.

Schorr noted that he supports the merit increases but not the comparison to the union employees.

M-6/13/2023-13 - Motion by Schorr, seconded by Nelson, and unanimously passed to approve a 3% cost of living increase (COLA) and a 2% merit increase for exempt employees commencing on July 1, 2023.

Board Reports

Yanish stated that the Nevada Legislature adjourned June 6, 2023.

Management Reports

General Manager's Report

The situation for Orion Court was presented due to construction on top of KGID water and sewer lines which is compounded by rock outcrops and a steep hill. Direction from the County will need to be provided to the homeowner regarding the line replacement and there is a high level of urgency to mitigate this. Expectation is that the homeowner will have to relocate the water line. The owner failed to have utilities located on his initial deck expansion project. (Yanish suggested this item be added to the next agenda if appropriate.)

Kingsbury GID Clean Up Day was a success.

Administrative and Human Resources Report

There were no comments.

Utility Operations Superintendent's Report

Nelson clarified that the GPS installation in work trucks and monitoring. The GM and Ops Superintendent have access and the system which is used to monitor sanding or confirm the location of district vehicles. Reports are reviewed as needed.

Engineer's Report

Nelson inquired about the 2024 Waterline Improvement Project task order document which Dion explained was just negotiated and would be for a future meeting.

Attorney's Report

Zumpft did not have anything to report.

Trustee Trigg excused the meeting.

CORRESPONDENCE – Round Hill GID rate increase. There is additional correspondence regarding Stacy Baker's concern regarding commercial logging.

FINAL PUBLIC COMMENT –

UNFINISHED BUSINESS

ADJOURNMENT

M-6/13/2023-14 - Motion by Schorr, seconded by Nelson, and unanimously passed to adjourn the meeting at 7:58 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, JULY 18, 2023**

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

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Trigg, Parks, Schorr and Yanish. Also present were General Manager Mitch Dion and General Counsel Chuck Zumpft. There was no public present.

PUBLIC COMMENT – None.

APPROVAL OF AGENDA –

M-7/18/2023-1 - Motion by Trigg, seconded by Yanish, and unanimously passed to approve the agenda.

NEW BUSINESS

FOR POSSIBLE ACTION:

Agenda item 6: Approval of Professional Service for the FY 24 Waterline and Road Repair and Renovation Project.

A written report was provided. The program was explained as next sequence of the annual capital project for the water line and road programs which have been merged for design and construction. The retaining walls along Tramway Drive were identified as uniquely different than previous projects and integrated into the road project for both safety and drainage of roadway. It was determined that Eastern Sierra Engineering was more qualified for the design of this element of the project while Dowl Engineering would do the remainder as well as provide overall coordination throughout the entire project. The two firms have been working together on Kingsbury projects and the program is successful in maintaining/repairing the infrastructure on an ongoing basis.

Nelson requested additional information regarding the division of responsibilities and overall capital funds to complete all of the projected work in the next five years. Dion responded that all current active projects were covered however funding in the wastewater and snow programs were clearly inadequate in the near future, while water and general fund are healthier, these could become stressed which would necessitate some slowing of the planned program or funding through grants or debt.

Parks sought clarification on the location of the project and expressed concerns regarding total project costs.

Schorr requested clarification regarding coordination of the roads program and water program. In addition, he wanted assurance that what is being approved was not incurring additional debt.

M-7/18/2023-2 - Motion by Yanish, seconded by Trigg, and unanimously passed to approve Task Order 64 with DOWL LLC for professional services necessary to design, bid and manage construction for the FY 24 Waterline and Road Repair and Renovation Project in the amount of \$365,042.00 and authorize the General Manager to sign necessary documents. AND to approve Task Order 3 with Eastern Sierra Engineering for professional services necessary to design, bid and construction for the FY24 Waterline and Road Repair and Renovation Project in the amount of \$ 112,234.00 and authorize the General Manager to sign appropriate contractual agreements.

FINAL PUBLIC COMMENT – None.

ADJOURNMENT

M-7/18/2023-3 - Motion by Parks, seconded by Trigg, and unanimously passed to adjourn the meeting at 5:24 p.m. for purposes of engaging in Planning Workshop

Agenda item 10: Planning Workshop

The Planning Workshop was opened by Chair Nelson and led by Dion along the outline:

Review - Planning Effort Fall 2021

Mission - services provided

Water

Sewer

Road maintenance

Drainage

Douglas County Stormwater BMP's

Snow Removal

Reliability or Resiliency

Organizational Capacity

Managerial

Accountability/ownership

Staffing and organization

In-house or Outsource

Effective External Linkages

Technical

Source Water Adequacy

Water reuse

Infrastructure Adequacy

Technical Knowledge

Financial

Revenue Sufficiency

Credit Worthiness

Fiscal and management controls

Next Planning Meeting

Topics

Customer experience

Measurements

Board member continuity

Additional Services

Emerging Issues of Concern

Climate Adaptation

Emergency Response - Roles

Considerable discussion focused upon the capital plans and funding, recruiting & retention, future roles & relationships, and best methods to deliver services. Each board member participated in the discussion, and it was concluded that an additional session was necessary and should be scheduled.

FINAL PUBLIC COMMENT – None.

ADJOURNMENT

M-7/18/2023-4 - Motion by Yanish, seconded by Trigg, and unanimously passed to adjourn the meeting at 7:29 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

KGID Board Meeting Minutes 5/16/2023

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 6/10/2023 Through 8/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62910	6/15/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 6/15/2023	1,723.28
62911	6/15/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 6/15/2023	2,074.40
62912	6/15/2023	MITCHELL S. DION	Employee: DION; Pay Date: 6/15/2023	3,710.40
62913	6/15/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 6/15/2023	3,460.17
62914	6/15/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 6/15/2023	4,038.40
62915	6/15/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 6/15/2023	3,215.74
62916	6/15/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 6/15/2023	2,161.43
62917	6/15/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 6/15/2023	2,548.22
62918	6/15/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 6/15/2023	2,272.83
62919	6/15/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 6/15/2023	1,591.61
62920	6/15/2023	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	417.52
62920	6/15/2023	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	408.32
62921	6/15/2023	BACKFLOW DISTRIBUTORS, INC.	MIDWEST/MAKO BACKFLOW TEST KIT CALIBRATION	146.08
62922	6/15/2023	BARTON HEALTHCARE SYSTEM	ACCT. 800002207 FILIPPINI PRE-EMPLOYMENT DRUG TESTING	65.00
62923	6/15/2023	CINDERLITE TRUCKING CORP	OPS YARD 1 1/2 BLACK LAVA QTY 72.33	2,354.34
62924	6/15/2023	DOWL, LLC	CREDIT 4/2/23 WATER AUDIT .75HRS	(78.75)
62924	6/15/2023	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER/ROAD PROJEC	5,113.75
62924	6/15/2023	DOWL, LLC	ENGINEERING SERVICES MARKET ST LIFT STATION 5/27/23	16,287.75
62924	6/15/2023	DOWL, LLC	ENGINEERING SERVICES PALISADES SEWER LIFT STATION REHAB 5/27	2,937.50
62924	6/15/2023	DOWL, LLC	ENGINEERING SERVICES SEWER PER	2,092.50
62924	6/15/2023	DOWL, LLC	GENERAL SERVICES AND WATER AUDIT 5/27/23	730.00
62924	6/15/2023	DOWL, LLC	TAHOE BEACH CLUB INSPECTION 5/27/23	1,765.00
62925	6/15/2023	FLYERS ENERGY LLC	FUEL REGULAR 110 GAL	1,034.85
62925	6/15/2023	FLYERS ENERGY LLC	FUEL REGULAR 35 GAL	171.53
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.80

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 6/10/2023 Through 8/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.80
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	93.24
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB DR	81.02
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.09
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	92.67
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	92.67
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	304.16
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.69
62926	6/15/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.72
62927	6/15/2023	HOMESERVE USA	LOSS & LINE INSURANCE 5/31/23	1,453.60
62928	6/15/2023	KINGSBURY AUTOMOTIVE	TRUCK #1827 LUBE, OIL & FILTER	149.00
62929	6/15/2023	MINDEN LAWYERS, LLC	LEGAL FEES 111 TRAMWAY WATER LEAK MAY 2023	4,025.95
62930	6/15/2023	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES	258.75
62931	6/15/2023	ODP BUSINESS SOLUTIONS, LLC	MULTIPLE BLACK-ON-WHITE TAPE, EPSON 202XL BLACK/CYAN/YELLOW/	172.16
62932	6/15/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 6/1/23	1,222.50
62933	6/15/2023	PACIFIC OFFICE AUTOMATION	ACCT. 710273 MONTHLY MAINTENANCE BLACK 6344 COLOR 1816	150.82
62934	6/15/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL & ENGINEERING SERVICES 5/31/23	19,955.00
62935	6/15/2023	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	157.28
62936	6/15/2023	RESOURCE CONCEPTS	04/30/23 PUMP STATION 3 REHABILITATION PLAN DEVELOPMENT	3,785.00
62937	6/15/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	243.00
62938	6/15/2023	SHRED-IT	SHRED SERVICE 4/26/23	37.00
62939	6/15/2023	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW SERVICE 5/17 & 5/19/23	137.20

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 6/10/2023 Through 8/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62939	6/15/2023	SOUTH TAHOE REFUSE	ACCT. 12276400 801 KINGSBURY GRADE SERVICE 5/19/23	68.60
62939	6/15/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY SERVICE 5/31/23	411.60
62940	6/15/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	59.45
62941	6/15/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,612.72
62941	6/15/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, ROHR, RUNTZEL, SCHRAUBEN,	1,552.08
62942	6/15/2023	STRATIS PRINT COMMUNICATIONS	#9 REGULAR ENVELOPES QTY 7,500	896.19
62943	6/15/2023	TAHOE BASIN CONTAINER	ACCT 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 5/31/23	30.00
62943	6/15/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
62944	6/15/2023	THUNDERBIRD COMMUNICATIONS INC	SCADA SYSTEM REMOTE ADDRESSED BROWSING ISSUE WIN911	137.50
62945 # 62946	VOID	US Bank Visa Rewards		
62947	6/15/2023	US BANK VISA REWARDS	111 TRAMWAY PRV COVER	558.00
62947	6/15/2023	US BANK VISA REWARDS	ACCOUNTANT COMPUTER PARTS & REPAIR	88.00
62947	6/15/2023	US BANK VISA REWARDS	ACCOUNTANT COMPUTER SHIPPED TO DELL TO FIX	59.00
62947	6/15/2023	US BANK VISA REWARDS	ANNUAL ZOOM VIDEO COMMUNICATIONS 5/23 TO 4/24	149.90
62947	6/15/2023	US BANK VISA REWARDS	BLUE MARKING FLAGS 1000 PACK	107.09
62947	6/15/2023	US BANK VISA REWARDS	BOARD MEETING SANDWICHES	51.07
62947	6/15/2023	US BANK VISA REWARDS	BUILDING PERMIT 160 PINERIDGE DR	1,746.75
62947	6/15/2023	US BANK VISA REWARDS	COFFEE FOR OFFICE	30.97
62947	6/15/2023	US BANK VISA REWARDS	CREEK CLEANUP LUNCH TAHOE TAVERN	192.19
62947	6/15/2023	US BANK VISA REWARDS	DRINKS FOR SAFETY LUNCH	21.98
62947	6/15/2023	US BANK VISA REWARDS	FUEL TRAVEL TO ATTEND LEAGUE OF CITIES MEETING ELY NV	127.79
62947	6/15/2023	US BANK VISA REWARDS	FUEL TRAVEL TO ATTEND LEAGUE OF CITIES MEETING IN ELY NV	50.28

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 6/10/2023 Through 8/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62947	6/15/2023	US BANK VISA REWARDS	HOTEL ROOM FOR RCAC MMS TRAINING WINNEMUCCA 4/26 4/27/23	141.50
62947	6/15/2023	US BANK VISA REWARDS	HOTEL ROOM NV LEAGUE OF CITIES RETREAT 6/8 TO 6/10	283.74
62947	6/15/2023	US BANK VISA REWARDS	HOTEL ROOM POOL PACT BOARD MEETING	47.14
62947	6/15/2023	US BANK VISA REWARDS	LETTER FILE FOLDERS, FILE BOXES, GEL PENS, BILLING PAPER	298.72
62947	6/15/2023	US BANK VISA REWARDS	LIEN FILING	42.00
62947	6/15/2023	US BANK VISA REWARDS	LIEN RELEASE	42.00
62947	6/15/2023	US BANK VISA REWARDS	LIEN RELEASE FEE	42.00
62947	6/15/2023	US BANK VISA REWARDS	OFFICE CANDY	37.48
62947	6/15/2023	US BANK VISA REWARDS	OFFICE CANDY & PAPER TOWELS	57.47
62947	6/15/2023	US BANK VISA REWARDS	OFFICE COFFEE	48.96
62947	6/15/2023	US BANK VISA REWARDS	OFFICE TEA BAGS	11.58
62947	6/15/2023	US BANK VISA REWARDS	PLASTIC CUTLERY & PLATES	34.98
62947	6/15/2023	US BANK VISA REWARDS	REDEEMED US BANK VISA REWARDS	(600.94)
62947	6/15/2023	US BANK VISA REWARDS	SAFETY LUNCH SODA, COOKIES, LETTUCE, STRAWBERRIES, LIMES	16.46
62947	6/15/2023	US BANK VISA REWARDS	SHIPPING FOR BACKFLOW CALIBRATION	40.66
62947	6/15/2023	US BANK VISA REWARDS	SMALL TOOLS CHOP SAW BLADES	12.90
62947	6/15/2023	US BANK VISA REWARDS	STATION 1 GENERATOR REPLACEMENT FILTER FANS	113.20
62947	6/15/2023	US BANK VISA REWARDS	STATION 1 METER VAULT 1/3 HP SUBMERSIBLE UTILITY PUMP	63.53
62947	6/15/2023	US BANK VISA REWARDS	STATION 3 & 5 KEMTEK LIQUID CHLORINE	116.03
62947	6/15/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE	232.16
62947	6/15/2023	US BANK VISA REWARDS	STATIONS 3&5 KEMTEK LIQUID CHLORINE	29.05
62948	6/15/2023	WESTERN NEVADA SUPPLY CO	TERRACE VIEW SCHUSSEL DRAINAGE 8X20 N12 WT 65 ADS SOL PIPE W	0.00
62949	6/30/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 6/30/2023	1,723.28
62950	6/30/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 6/30/2023	2,074.40
62951	6/30/2023	MITCHELL S. DION	Employee: DION; Pay Date: 6/30/2023	3,710.40
62952	6/30/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 6/30/2023	2,557.81

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62953	6/30/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 6/30/2023	3,501.93
62954	6/30/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 6/30/2023	3,222.51
62955	6/30/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 6/30/2023	1,993.57
62956	6/30/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 6/30/2023	3,015.12
62957	6/30/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 6/30/2023	1,826.86
62958	6/30/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 6/30/2023	1,462.25
62959	6/30/2023	AFLAC	ACCT. FA935 EMPLOYEE INSURANCE JUNE 2023	388.45
62960	6/30/2023	AXELSON IRON SHOP	TRUCK #1929 REPAIR LIFT GATE	70.00
62961	6/30/2023	JEFFREY BAUER	REFUND ACCT. 1600 OVERPAID/CLOSED ESCROW 6/1/23	23.78
62962	6/30/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW DR	149.98
62962	6/30/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020197776 255 KINGSBURY GRADE UNIT A	28.95
62962	6/30/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020258636 97 BEACH CLUB DR	159.98
62962	6/30/2023	CHARTER COMMUNICATIONS	ACCT. 8654150020197776 255 KINGSBURY GRADE UNIT A	149.98
62963	6/30/2023	FLYERS ENERGY LLC	FUEL REGULAR 100 GAL	478.71
62963	6/30/2023	FLYERS ENERGY LLC	FUEL REGULAR 60 GAL	288.80
62964	6/30/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.04
62965	6/30/2023	ZACHRY GOOD	EQUIPMENT EVALUATION & SERVICES	5,368.05
62966	6/30/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL 5/31/23	286.00
62966	6/30/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 4/30/23	264.00
62967	6/30/2023	JOSEPH ESENARRO	REIMBURSE AMAZON RECEIPT FOR WORK BOOTS	400.00
62970	6/30/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	937.82
62970	6/30/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	45.39
62970	6/30/2023	NV ENERGY	1000044086803274204 GALAXY LN PUMP	105.09
62970	6/30/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	15.14

62968 862969 VOID NV Energy

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62970	6/30/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	74.04
62970	6/30/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	196.20
62970	6/30/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	81.35
62970	6/30/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	82.39
62970	6/30/2023	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	58.78
62970	6/30/2023	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	50.19
62970	6/30/2023	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	63.35
62970	6/30/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
62970	6/30/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	42.63
62970	6/30/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	19.01
62970	6/30/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	56.57
62970	6/30/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	4,632.58
62970	6/30/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,463.31
62970	6/30/2023	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NFRS	1,939.92
62970	6/30/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,135.69
62970	6/30/2023	NV ENERGY	10000440868033297718 403 KIMBERLY BROOKE LN	471.06
62970	6/30/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	108.35
62970	6/30/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	91.38
62970	6/30/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	36.25

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62970	6/30/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	572.55
62970	6/30/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	8,419.70
62970	6/30/2023	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
62970	6/30/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,501.73
62971	6/30/2023	NV ENERGY	ADVANCE ON PROJECT E-160 PINE RIDGE DRIVE-FP-COMM-KINGS...	27,375.00
62972	6/30/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 6/23	21,793.84
62973	6/30/2023	CASH	REIMBURSE PETTY CASH ACCOUNT 4/1/23 TO 6/30/23	125.17
62974	6/30/2023	RESOURCE CONCEPTS	ENGINEERING SERVICES PUMP STATION #3 5/31/23	1,643.75
62975	6/30/2023	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA COURT 5/16 TO 6/16/23	255.85
62976	6/30/2023	SGS SILVER STATE LABORATORIES	BROMATE	175.00
62976	6/30/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
62976	6/30/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	27.00
62977	6/30/2023	SHRED-IT	6/21/23 SHRED	37.00
62978	6/30/2023	SIERRA HIGHWAY SAFETY	SIGN POST 2-1/2IN SQ.X12FTX12GA GALV PUNCHED STEEL QTY 50	5,363.00
62979	6/30/2023	SMC CONSTRUCTION COMPANY	PARTIAL REFUND TEMP METER CONSUMPTION 14,800 GALLONS	894.92
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	74.12
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	75.75
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	79.02
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	59.45
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE DR 1	92.18
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE DR 2	41.53
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE DR 4-6	31.74
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	48.07
62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	35.00

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62980	6/30/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	101.99
62981	6/30/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 5/31/23	1,494.00
62982	6/30/2023	STATE OF NEVADA	NRS 288.13*9(1) EMRB FEES FY 2024	48.00
62983	6/30/2023	STEIN FAMILY TRUST 1989	SNOW REMOVAL DAMAGE CLAIM 162 JUNIPER DR	2,000.00
62984	6/30/2023	PAUL STEVENSON	REFUND ACCT. 222 OVERPAID/CLOSED ESCROW 6/20/23	27.18
62985	6/30/2023	US BANK VISA REWARDS	6/13/23 BOARD MEETING SANDWICHES	34.05
62985	6/30/2023	US BANK VISA REWARDS	EMPLOYEES SAFETY LUNCH 6/9/23	237.69
62985	6/30/2023	US BANK VISA REWARDS	GM LAPTOP WITH DOCKING STATION DEPOSIT	1,296.99
62985	6/30/2023	US BANK VISA REWARDS	GO DADDY ANNUAL DOMAIN NAME RENEWAL	105.85
62985	6/30/2023	US BANK VISA REWARDS	LEIN FILING FEES	205.00
62985	6/30/2023	US BANK VISA REWARDS	OFFICE KITCHEN BAGS, SHOP BLEACH & PAPER TOWELS	98.10
62985	6/30/2023	US BANK VISA REWARDS	REVERSE REWARD DOLLARS APPLIED	0.94
62985	6/30/2023	US BANK VISA REWARDS	STATION 1 BULKHEAD FITTING CL2 TANK	3,456.26
62985	6/30/2023	US BANK VISA REWARDS	STATION 1 DISTILLED WATER QTY 6	29.94
62985	6/30/2023	US BANK VISA REWARDS	STATION 3&5 KEMTEK LIQUID CHLORINE	43.57
62985	6/30/2023	US BANK VISA REWARDS	SWEEPER SPOIL STORAGE POND LINER 6.6X13FT 13X16.4FT 19.7X29.	477.84
62986	6/30/2023	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803.11	27.00
62986	6/30/2023	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 6/2023	19.04
62986	6/30/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENARRO_ 6/2023	20.04
62986	6/30/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_6/2023	16.57
62987	6/30/2023	WESTERN NEVADA SUPPLY CO	160 PINERIDGE FIRE SERVICE LINE PARTS	8,257.74
62987	6/30/2023	WESTERN NEVADA SUPPLY CO	TERRACE VIEW DRAINAGE 8X20 N12 65 ADS SOL PIPE WT	958.00
62987	6/30/2023	WESTERN NEVADA SUPPLY CO	TERRACE VIEW DRAINAGE 8X20 N12 WT 65 ADS SOL PIPE	1,532.80
62988	7/1/2023	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	625.30
62989	7/1/2023	BRANDON GARDEN	UNIFORM ALLOWANCE	85.00

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62990	7/1/2023	BURGARELLO ALARM	VARIOUS STATION ALARM MONITORING 7/1-9/30/23	1,665.54
62991	7/1/2023	BYRAN MOSS	UNIFORM ALLOWANCE	85.00
62992	7/1/2023	COSTCO WHOLESALE MEMBERSHIP	ANNUAL MEMEBERSHIP ACCOUNT 000111931701773	60.00
62993	7/1/2023	MITCHELL S. DION	COMPENSATION EQUAL TO H.S.A. 7/3/23	3,875.00
62994	7/1/2023	DOUGLAS COUNTY LAKE TAHOE	MAINTENANCE & OPERATION ASSESSMENTS 1ST QTR 7/1/23	302,420.50
62995	7/1/2023	MICHAEL EDWARDS JR.	UNIFORM ALLOWANCE	85.00
62996	7/1/2023	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION RENEWAL INSTALLMENT 1	1,188.40
62997	7/1/2023	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 8/1/2023	14,454.00
62998	7/1/2023	JEWISH COMMUNITY CENTER	255 KINGSBRY GRADE RENT 7/1/23	5,416.40
62999	7/1/2023	JOSEPH ESENARRO	UNIFORM ALLOWANCE	85.00
63000	7/1/2023	SHANE MORTENSEN	UNIFORM ALLOWANCE	85.00
63001	7/1/2023	NEVADA LEAGUE OF CITIES	ANNUAL MEMBERSHIP DUES FY 2023/2024	10,099.37
63001	7/1/2023	NEVADA LEAGUE OF CITIES	MITCHELL DION REGISTRATION NEVADA LEAGUE ANNUAL CONFERENCE	300.00
63002	7/1/2023	THUNDERBIRD COMMUNICATIONS INC	ANNUAL WONDERWARE SOFTWARE LAKE STATION 7/1/23-6/30/24	5,897.00
63003	7/1/2023	WARREN REED INSURANCE INC	INSURANCE RENEWAL 2023/2024	121,598.96
63004	7/14/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 7/14/2023	1,434.50
63005	7/14/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 7/14/2023	2,016.34
63006	7/14/2023	MITCHELL S. DION	Employee: DION; Pay Date: 7/14/2023	3,237.79
63007	7/14/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 7/14/2023	2,926.01
63008	7/14/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 7/14/2023	2,363.11
63009	7/14/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 7/14/2023	3,103.42
63010	7/14/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 7/14/2023	1,619.30
63011	7/14/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 7/14/2023	2,094.78
63012	7/14/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 7/14/2023	1,930.02
63013	7/14/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 7/14/2023	1,173.15
63014	7/14/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 7/14/2023	357.26

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63015	7/14/2023	BURGARELLO ALARM	97 BEACH CLUB WTP PROJECT - SERVICE LABOR	190.00
63016	7/14/2023	AMY C. CARAMAZZA	6/13/23 MEETING & MINUTES 7.75 HRS	209.25
63017	7/14/2023	FIRST ADVANTAGE CORPORATION	ACCT. 946233 NEW HIRE DRUG TEST JOHN FILIPPINI	56.79
63017	7/14/2023	FIRST ADVANTAGE CORPORATION	ACCT. 946233 NEW HIRE DRUG TEST LEIGH STANTON	56.79
63018	7/14/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 4 CLEANINGS-1 DEEP CLEAN JUNE	460.00
63019	7/14/2023	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 7/1/23	490.24
63020	7/14/2023	NEVADA NEWS GROUP	AD#34756 22-23 ANNUAL REPORT	119.00
63021	7/14/2023	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES	258.72
63022	7/14/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING 7/23	1,222.50
63023	7/14/2023	PACIFIC OFFICE AUTOMATION	ACCT 710273 MAINT. BLACK 7625, COLOR 1891 (5/30-6/30)	165.24
63024	7/14/2023	LINDE GAS & EQUIPMENT INC.	ACCT: 75437077 CYLINDER RENT LIQUID OXYGEN, NSF60 1185 DDF	9,238.80
63025	7/14/2023	SUMMIT FIRE & SECURITY	FIRE EXTINGUISHER INSPECTION 5LB DRY CHEMICAL	110.00
63026	7/14/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION CONTRACT 7/23	0.00
63027	7/18/2023	JODIE NELSON	Employee: NELSON; Pay Date: 7/18/2023	692.62
63028	7/18/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 7/18/2023	689.12
63029	7/18/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 7/18/2023	739.12
63030	7/18/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 7/18/2023	739.12
63031	7/18/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 7/18/2023	739.12
63032	7/18/2023	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 230LT NITROGEN	391.02
63032	7/18/2023	AIRGAS USA, LLC	ACCT: 325567 RENT NITROGEN, RENT LIQUID 190-300 LT NITRO	396.00
63033	7/18/2023	BARTON HEALTH OCCUPATIONAL MED	FILLIPINI PREHIRE TEST	100.00
63034	7/18/2023	BATTERIES PLUS BULBS #350	STATION 2 ALARM PANELS 12V 8AH LEAD DURA QTY. 2	44.90

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63035	7/18/2023	BURGARELLO ALARM	160 PALISADES PUMP- REPLACE PANEL BATTERY & TRANSFORMER	0.00
63036	7/18/2023	ROBERT CASE	REFUND DEPOSIT PERMIT 2018-9 389 ANDRIA DR LESS METER REGIST	3,062.72
63037	7/18/2023	DOUGLAS COUNTY LAKE TAHOE	ANNUAL TREATMENT PLANT SEWER FEE 23-24	576.00
63038	7/18/2023	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER/ROAD PROJEC	35,867.50
63038	7/18/2023	DOWL, LLC	ENGINEERING SERVICES FY24 TRAMWAY DR PROJECT 5/28 - 6/30/23	7,938.25
63038	7/18/2023	DOWL, LLC	ENGINEERING SERVICES MARKET ST LIFT STATION 5/28/23-6/30/23	11,790.25
63038	7/18/2023	DOWL, LLC	ENGINEERING SERVICES PALISADES SEWER LIFT STATION REHAB 6/30	2,012.50
63038	7/18/2023	DOWL, LLC	ENGINEERING SERVICES SEWER PER	1,007.50
63038	7/18/2023	DOWL, LLC	GENERAL SERVICES & ABANDONMENT WATERLINE 6/30/23	2,152.50
63038	7/18/2023	DOWL, LLC	TAHOE BEACH CLUB INSPECTION 5/28/23-6/30/23	2,407.50
63039	7/18/2023	EIDE BAILLY LLP	PROGRESS RELATED AUDIT OF FINANACIAL STATEMENTS FOR FY 2023	5,000.00
63040	7/18/2023	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION RENEWAL INSTALLMENT 2	1,193.40
63041	7/18/2023	FARR CONSTRUCTION CORPORATION	PAY APPLICATION 1 6/1 - 6/30/23 FY23 WATER/ROAD PROJECT BARR	358,933.80
63042	7/18/2023	FLYERS ENERGY LLC	FUEL REGULAR 54 GAL	265.31
63042	7/18/2023	FLYERS ENERGY LLC	FUEL REGULAR 92 GALLONS	437.73
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST.	50.80
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.80
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 BEACH CLUB - SECURITY	156.61
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 BEACH CLUB - TELEPHONE	156.61
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.11
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	92.67
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	92.77

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63043	7/18/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	304.38
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.84
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.71
63043	7/18/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.74
63044	7/18/2023	ZACHRY GOOD	VACTOR STANDARD SERVICE/REPAIR	2,157.50
63045	7/18/2023	HVAC HOME TUNE UP AND REPAIR	298 KINGSBURY GRADE 1A TOILET REPAIR & AIR CONDENSOR	232.50
63046	7/18/2023	KINGSBURY AUTOMOTIVE	TRUCK #1929 TUNE UP	97.85
63047	7/18/2023	KINGSBURY HARDWARE	OFFICE MISC HARDWARE	2.30
63047	7/18/2023	KINGSBURY HARDWARE	SHOP SUPPLIES. MISC. HARDWARE	32.28
63048	7/18/2023	SOUTH LAKE TAHOE ACE HARDWARE	STATION 3 PARTS - BLACK NIPPLE & IPS GATE VALVE	24.96
63048	7/18/2023	SOUTH LAKE TAHOE ACE HARDWARE	WHEEL HANDLE 1-1/4 - 1-1/2 ITEM 4001168 STATION 1	4.49
63049	7/18/2023	MINDEN LAWYERS, LLC	LEGAL FEES JUNE 2023	4,011.00
63050	7/18/2023	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS 06/23	800.00
63051	7/18/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL & ENG. SVCE 6/1-30/23	2,290.00
63052	7/18/2023	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	161.59
63053	7/18/2023	SAFEGUARD BUSINESS SYSTEMS	LASER CHECK L2 HOLOGRAM QTY. 2,000	666.92
63054	7/18/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	81.00
63055	7/18/2023	SIERRA HIGHWAY SAFETY	SIGN POST 2-1/2IN SQ.X12FTX12GA GALV PUNCHED STEEL QTY 50	5,363.00
63056	7/18/2023	SIERRA NEVADA CONSTRUCTION	PAY APPLICATION 2 2023 CONCRETE ROADWAY RPRS LAKESIDE HWY 50	10,000.00
63057	7/18/2023	SOUTH TAHOE REFUSE	ACCT 13186400 160 PINERIDGE/298 KINGSBURY 6/23	514.50
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	40.68
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	43.94
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	42.31
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	42.31
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	42.31

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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Check Number	Check Date	Payee	Transaction Description	Check Amount
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE DR 1	54.16
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE DR 2	46.00
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE DR 4-6	30.10
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	39.06
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	35.40
63058	7/18/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	66.41
63059	7/18/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 6/30/23	1,495.00
63060	7/18/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, ROHR, RUNTZEL, SCHRAUBEN,	1,496.32
63061	7/18/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE CONTRACT 7/1/23	7,176.89
63062	7/18/2023	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL JUNE	30.00
63062	7/18/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY JUNE BEAR PROOF R	32.50
63063	7/18/2023	THE RECORD COURIER	YEARLY SUBSCRIPTION TO PAPER 23-24	105.49
63064	7/18/2023	THUNDERBIRD COMMUNICATIONS INC	SCADA SYSTEM REMOTE ADDRESSED BROWSING ISSUE WIN911	137.50
63064	7/18/2023	THUNDERBIRD COMMUNICATIONS INC	TROUBLESHOOT PUMP 3 AUTO CONTROLS W/TANK 10 POWER FAILURE	412.50
63065	7/18/2023	WESTERN NEVADA SUPPLY CO	160 PINERIDGE FIRE LINE FORD B94-344W-Q-NL, Y504 1 YOKE BAR,	1,141.71
63065	7/18/2023	WESTERN NEVADA SUPPLY CO	160 PINERIDGE FRAME AND COVER FOR SEWER	232.15
63065	7/18/2023	WESTERN NEVADA SUPPLY CO	160 PINERIDGE PIPE LUBE, BLU SOLID DB WIRE	400.00
63065	7/18/2023	WESTERN NEVADA SUPPLY CO	160 PINERIDGE RENOVATION AND REAPIR	2,274.49
63065	7/18/2023	WESTERN NEVADA SUPPLY CO	TERRACE VIEW DRAINAGE 4X18' TYTON JT DI PIPE, LF 1X36 SNGL M	(2,830.00)
63066	7/28/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 7/28/2023	1,652.49
63067	7/28/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 7/28/2023	2,016.34

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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63068	7/28/2023	MITCHELL S. DION	Employee: DION; Pay Date: 7/28/2023	3,237.79
63069	7/28/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 7/28/2023	2,338.99
63070	7/28/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 7/28/2023	3,218.37
63071	7/28/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 7/28/2023	3,106.81
63072	7/28/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 7/28/2023	1,866.27
63073	7/28/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 7/28/2023	2,802.07
63074	7/28/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 7/28/2023	1,662.16
63075	7/28/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 7/28/2023	1,348.11
63076	7/28/2023	BURGARELLO ALARM	160 PALISADES PUMP REPLACEMENT PANEL BATTERY & TRANSFORMER	266.72
63077	7/28/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW	149.98
63077	7/28/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020197776 255 KINGSBURY GRADE UNIT A	149.98
63077	7/28/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020258636 97 BEACH CLUB DR	159.98
63078	7/28/2023	HOMESERVE USA	LOSS & LINE INSURANCE 6/30/23	1,453.60
63079	7/28/2023	INTERMOUNTAIN SLURRY SEAL, INC	PARTIAL REFUND TEMP METER, CONSUMPTION 11,100 GAL	921.19
63080	7/28/2023	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMUIIMS 9/1/23	14,454.00
63081	7/28/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL 6/30/23	286.00
63081	7/28/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE OFFICE RENT 8/1/23	5,416.40
63081	7/28/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 5/31/23	264.00
63082	7/28/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 5/30/23	240.39
63082	7/28/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 6/30/23	216.91
63082	7/28/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 7/31/23	216.91
63084	7/28/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	1,407.09
63084	7/28/2023	NV ENERGY	1000044086803274204 GALXY LN PUMP	101.32
63084	7/28/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.80

63083

VOID NV Energy

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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63084	7/28/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	219.42
63084	7/28/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	80.53
63084	7/28/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	72.51
63084	7/28/2023	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	52.68
63084	7/28/2023	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	41.88
63084	7/28/2023	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	47.08
63084	7/28/2023	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	496.66
63084	7/28/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63084	7/28/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	38.66
63084	7/28/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	51.63
63084	7/28/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	5,812.37
63084	7/28/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADEU	1,198.11
63084	7/28/2023	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,243.63
63084	7/28/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	3,452.28
63084	7/28/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	130.23
63084	7/28/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	102.70
63084	7/28/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	34.85
63084	7/28/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	14,211.50
63084	7/28/2023	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
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<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
63084	7/28/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,648.34
63084	7/28/2023	NV ENERGY	298 KINGSBURY GRADE APT ADOWN	85.29
63085	7/28/2023	ODP BUSINESS SOLUTIONS, LLC	COPY PAPER QTY 3 BOXES & CLEANING DUSTER QTY 3 CANS	127.91
63086	7/28/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 7/23	19,434.10
63087	7/28/2023	ROUND HILL GENERAL IMPR DIST	COMMERSIAL CONSUMPTION DORLA CT 6/16 TO 7/17/23	346.05
63088	7/28/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	324.00
63088	7/28/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	135.00
63089	7/28/2023	SPRINGBROOK SOFTWARE COMPANY	ACTIVATE CONFERENCE FEE BAUWENS 10/25 -10/27/23	795.00
63090	7/28/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,325.60
63091	7/28/2023	THATCHER COMPANY OF NEVADA, IN	SIERRA SANI-CHLOR-53 G DRUM QTY 4	1,309.73
63092	7/28/2023	TRANSENE COMPANY INC.	ACETATE BUFFER SOLUTION, PH 4.00 QTY 3	627.46
63093	7/28/2023	UNDERGROUND SERVICE ALERT	USA DIGS ANNUAL MEMEBERSHIP	661.71
63094	7/28/2023	VERIZON WIRELESS	MONTHLY GPS SERIVES & MEI SNOW EQUIPMENT 6/30/23	193.27
63095	7/28/2023	IAN WALLACE	OVERPAID ACCT. 1426 MOVED OUT 5/31/23 AUTOPAY NOT REMOVED	302.34
Report Total				1,328,129.82

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
06/15/23	62945	US BANK VISA REWARDS	VOIDED
06/15/23	62946	US BANK VISA REWARDS	VOIDED
06/30/23	62968	NV ENERGY	VOIDED
06/30/23	62969	NV ENERGY	VOIDED
07/28/23	63083	NV ENERGY	VOIDED



KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	37%
CASH POSITION						WATER	41%
May-23						SEWER	21%
						SNOW	1%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 7,790,016.26	\$ (11,218.28)	\$ -	\$ 101,087.85	\$ (23,483.16)	\$ 7,856,402.67	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 112,182.80	\$ 11,218.28	\$ -	\$ -	\$ -	\$ 123,401.08	
GENERAL INVESTMENT	\$ 38.73	\$ -	\$ -	\$ -	\$ -	\$ 38.73	
GF TOTAL						\$ 7,979,842.48	
WATER FUND	\$ 6,607,582.51	\$ (242,483.83)	\$ -	\$ 706,595.68	\$ (213,274.04)	\$ 6,858,420.32	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 259,183.70	\$ 21,375.37	\$ -	\$ -	\$ -	\$ 280,559.07	
WATER INVESTMENT	\$ 20.20	\$ -	\$ -	\$ -	\$ -	\$ 20.20	
KGID/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DIST DEBT RESERVE	\$ 275,710.52	\$ 69,632.76	\$ -	\$ -	\$ -	\$ 345,343.28	
TREAT DEBT RESERVE	\$ 418,664.53	\$ 105,712.59	\$ -	\$ -	\$ -	\$ 524,377.12	
CAP IMPROV. RESERVE	\$ 1,268,783.70	\$ 45,763.11	\$ -	\$ -	\$ (300,630.18)	\$ 1,013,916.63	
WF TOTAL						\$ 9,022,636.62	
SEWER FUND	\$ 4,578,858.20	\$ (391.68)	\$ -	\$ 171,229.93	\$ (69,745.89)	\$ 4,679,950.56	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 3,916.74	\$ 391.68	\$ -	\$ -	\$ -	\$ 4,308.42	
SEWER INVESTMENT	\$ 33.96	\$ -	\$ -	\$ -	\$ -	\$ 33.96	
SF TOTAL						\$ 4,684,292.94	
SNOW REV. FUND	\$ 129,287.83	\$ (6,100.12)	\$ -	\$ 53,103.73	\$ (143,568.37)	\$ 32,723.07	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 61,001.14	\$ 6,100.12	\$ -	\$ -	\$ -	\$ 67,101.26	
SNOW INVESTMENT	\$ 19.36	\$ -	\$ -	\$ -	\$ -	\$ 19.36	
SNOW TOTAL						\$ 99,843.69	
160 PINERIDGE RENTAL	\$ 4,387.63	\$ -	\$ -	\$ 500.00	\$ (1,000.00)	\$ 3,887.63	
70 RENTAL TOTAL						\$ 3,887.63	
298 KINGSBURY GRADE RENTAL	\$ 173,149.37	\$ -	\$ -	\$ 9,482.00	\$ (2,249.83)	\$ 180,381.54	
80 RENTAL TOTAL						\$ 180,381.54	
GRAND TOTALS	\$ 21,682,837.18	\$ (0.00)	\$ -	\$ 1,032,017.19	\$ (750,701.64)	\$ 21,970,884.90	
CHECKING							
US BANK	\$ 345,297.39	\$ -	\$ -	\$ 667,937.87	\$ (449,978.48)	\$ 563,256.78	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
						\$ -	
USB CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LOCAL GOVT POOLED	\$ 21,337,427.54	\$ -	\$ -	\$ 70,088.33	\$ -	\$ 21,407,515.87	
GRAND TOTALS	\$ 21,682,837.18	\$ -	\$ -	\$ 738,026.20	\$ (449,978.48)	\$ 21,970,884.90	

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 5/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
ASSETS							
CURRENT ASSETS							
CASH							
PETTY CASH	300.00	0.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,856,402.67	6,858,420.32	4,679,950.56	32,723.07	3,887.63	180,381.54	19,611,765.79
DISTRIBUTION DEBT SERVICE	0.00	345,343.28	0.00	0.00	0.00	0.00	345,343.28
TREATMENT DEBT SERVICE	0.00	524,377.12	0.00	0.00	0.00	0.00	524,377.12
CAPITAL IMPROVEMENT RESERVE	0.00	1,013,916.63	0.00	0.00	0.00	0.00	1,013,916.63
CASH HELD BY DOUGLAS COUNTY	5,461.19	0.00	0.00	0.00	0.00	0.00	5,461.19
Total CASH	7,862,363.86	8,742,057.35	4,679,950.56	32,723.07	3,887.63	180,381.54	21,501,364.01
INVESTMENTS							
INVESTMENTS	123,439.81	280,579.27	4,342.38	67,120.62	0.00	0.00	475,482.08
Total INVESTMENTS	123,439.81	280,579.27	4,342.38	67,120.62	0.00	0.00	475,482.08
ACCOUNTS RECEIVABLE							
ACCOUNTS RECEIVABLE	0.00	291,595.65	96,885.27	33,796.28	0.00	0.00	422,277.20
RENT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	11,323.15	11,323.15
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	90,115.85	0.00	0.00	0.00	0.00	0.00	90,115.85
A/R-EDGEWOOD WTR CO.	0.00	826.74	0.00	0.00	0.00	0.00	826.74
INTEREST RECEIVABLE - INVEST.	28,959.69	30,525.08	17,219.28	1,565.39	0.00	0.00	78,269.44
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	127,861.43	325,606.43	115,434.03	35,583.25	0.00	11,323.15	615,808.29
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	168.54	6,759.23	1,956.08	444.44	0.00	0.00	9,328.29
Total PREPAID EXPENSES	168.54	6,759.23	1,956.08	444.44	0.00	0.00	9,328.29

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 5/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSURE COSTS (NET)							
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	<u>0.00</u>	<u>(290,468.65)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(290,468.65)</u>
Total DEFERRED CHARGES BOND ISSURE COSTS (0.00	59,230.89	0.00	0.00	0.00	0.00	59,230.89
Total CURRENT ASSETS	8,113,833.64	9,556,961.45	4,802,490.67	135,871.38	3,887.63	191,704.69	22,804,749.46
FIXED ASSETS							
PROPERTY PLANT & EQUIPMENT (NET)							
OFFICE EQUIPMENT	21,365.79	82,955.44	40,151.99	9,105.46	0.00	0.00	153,578.68
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	<u>(19,088.67)</u>	<u>(66,227.51)</u>	<u>(30,622.77)</u>	<u>(6,845.48)</u>	<u>0.00</u>	<u>0.00</u>	<u>(122,784.43)</u>
ACCUM. DEPR. EQUIPMENT	19,937.18	4,614,265.01	287,681.77	43,990.78	0.00	0.00	4,965,874.74
UTILITY PLANT IN SERVICE	<u>(18,756.88)</u>	<u>(2,751,306.06)</u>	<u>(135,765.87)</u>	<u>(41,563.16)</u>	<u>0.00</u>	<u>(89.04)</u>	<u>(2,947,481.01)</u>
ACCUM. DEPR. UTILITY PLANT	0.00	20,484,991.85	5,659,395.29	0.00	0.00	0.00	26,144,387.14
ACCUM. DEPR. UTILITY PLANT INFRASTRUCTURE	<u>0.00</u>	<u>(3,622,973.40)</u>	<u>(5,311,364.55)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(8,934,337.95)</u>
ACCUM. DEPR. INFRASTRUCTURE	11,449,427.47	28,819,215.50	1,239,746.33	142,220.11	0.00	1,219,163.61	42,869,773.02
OTHER ASSETS	<u>(8,558,251.05)</u>	<u>(10,358,020.19)</u>	<u>(307,730.01)</u>	<u>(61,601.98)</u>	<u>0.00</u>	<u>(98,301.62)</u>	<u>(19,383,904.85)</u>
ACCUM DEPR. OZONE FACILITY	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
VEHICLES & EQUIPMENT	<u>0.00</u>	<u>(298,503.97)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(298,503.97)</u>
ACCUM. DEPR. VEHICLES & EQUIP	809,576.34	552,313.34	8,113.28	393,772.45	0.00	0.00	1,763,775.41
CONSTRUCTION IN PROGRESS	<u>(751,779.67)</u>	<u>(515,641.66)</u>	<u>(8,113.28)</u>	<u>(353,008.42)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,628,543.03)</u>
Total PROPERTY PLANT & EQUIPMENT (NET)	165,493.47	1,276,501.19	146,967.98	66,468.75	0.00	0.00	1,655,431.39
Total FIXED ASSETS	3,117,923.98	39,022,696.80	1,588,460.16	192,538.51	0.00	1,120,772.95	45,042,392.40
Total ASSETS	3,117,923.98	39,022,696.80	1,588,460.16	192,538.51	0.00	1,120,772.95	45,042,392.40
	<u>11,231,757.62</u>	<u>48,579,658.25</u>	<u>6,390,950.83</u>	<u>328,409.89</u>	<u>3,887.63</u>	<u>1,312,477.64</u>	<u>67,847,141.86</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 5/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES							
CURRENT LIABILITIES							
ACCOUNTS PAYABLE							
ACCOUNTS PAYABLE - TRADE	(1,715.43)	326,561.61	29,291.67	(3,555.77)	(2.25)	1,751.09	352,330.92
ACCOUNTS PAYABLE - SUSPENSE	2,349.26	7,060.49	5,120.98	1,987.90	2.25	0.00	16,520.88
LOSS PROTECTION PAYABLE	0.00	(251.59)	0.00	0.00	0.00	0.00	(251.59)
LINE PAYABLE	0.00	52.41	0.00	0.00	0.00	0.00	52.41
Total ACCOUNTS PAYABLE	633.83	333,422.92	34,412.65	(1,567.87)	0.00	1,751.09	368,652.62
PAYROLL RELATED PAYABLES							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	7,736.07	76,934.51	12,434.83	5,458.09	0.00	0.00	102,563.50
ACCRUED TAXES VAC/SICK	1,826.44	18,166.11	2,808.46	1,193.16	0.00	0.00	23,994.17
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	118,591.81	561,236.05	104,871.31	84,858.96	0.00	0.00	869,558.13
SITS PAYABLE	0.00	(3,263.51)	0.00	0.00	0.00	0.00	(3,263.51)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	128,154.32	653,073.16	120,114.60	91,510.21	0.00	0.00	992,852.29
REFUNDABLE DEPOSITS							
REFUNDABLE DEPOSITS	0.00	124,001.00	77,321.00	0.00	0.00	7,176.00	208,498.00
PREPAID USER FEES	0.00	51,019.92	17,987.83	5,143.04	0.00	0.00	74,150.79
Total REFUNDABLE DEPOSITS	0.00	175,020.92	95,308.83	5,143.04	0.00	7,176.00	282,648.79
Total CURRENT LIABILITIES	128,788.15	1,161,517.00	249,836.08	95,085.38	0.00	8,927.09	1,644,153.70

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 5/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
LONG TERM LIABILITIES							
BONDS PAYABLE							
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF Loan Payable #2	0.00	989,265.54	0.00	0.00	0.00	0.00	989,265.54
SRF Loan Interest Payable	0.00	12,200.95	0.00	0.00	0.00	0.00	12,200.95
SRF Loan Payable #3	0.00	1,393,254.06	0.00	0.00	0.00	0.00	1,393,254.06
SRF Loan Interest Payable #3	0.00	16,544.90	0.00	0.00	0.00	0.00	16,544.90
SRF Loan Payable #4	0.00	6,401,347.97	0.00	0.00	0.00	0.00	6,401,347.97
SRF Loan Interest Payable #4	0.00	63,747.60	0.00	0.00	0.00	0.00	63,747.60
SRF LOAN #5 PAYABLE	0.00	4,070,421.69	0.00	0.00	0.00	0.00	4,070,421.69
SRF LOAN #5 INTEREST PAYABLE	0.00	38,669.00	0.00	0.00	0.00	0.00	38,669.00
Total BONDS PAYABLE	0.00	12,985,451.71	0.00	0.00	0.00	0.00	12,985,451.71
Total LONG TERM LIABILITIES	0.00	12,985,451.71	0.00	0.00	0.00	0.00	12,985,451.71
Total LIABILITIES	128,788.15	14,146,968.71	249,836.08	95,085.38	8,927.09	8,927.09	14,629,605.41
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	6,929,471.78	30,962,844.78	2,156,152.90	1,087,897.55	(139.07)	133,954.40	41,270,182.34
Total RETAINED EARNINGS	6,929,471.78	30,962,844.78	2,156,152.90	1,087,897.55	(139.07)	133,954.40	41,270,182.34
FUND BALANCE - UNRESERVED							
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 INVESTMENT IN GENERAL FIXED ASSETS	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

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 5/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
EXCESS REVENUE OVER EXPENDITURES							
ADVALOREM TAXES	560,739.22	0.00	0.00	0.00	0.00	0.00	560,739.22
PERSONAL PROPERTY TAX	8,058.31	0.00	0.00	0.00	0.00	0.00	8,058.31
ADVALOREM MAKE-UP	454,867.28	0.00	0.00	0.00	0.00	0.00	454,867.28
STATE TAX DISTRIBUTION	635,195.00	0.00	0.00	0.00	0.00	0.00	635,195.00
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	3,206,072.85	1,605,061.86	435,885.03	0.00	0.00	5,247,019.74
RESIDENTIAL TIER 1 CONSUMPTION	0.00	294,863.68	24,928.12	0.00	0.00	0.00	319,791.80
RESIDENTIAL TIER 2 CONSUMPTION	0.00	56,324.62	0.00	0.00	0.00	0.00	56,324.62
RESIDENTIAL TIER 3 CONSUMPTION	0.00	67,845.34	0.00	0.00	0.00	0.00	67,845.34
RESIDENTIAL FIRE PROTECTION	0.00	74,814.24	0.00	0.00	0.00	0.00	74,814.24
USER FEES - COMMERCIAL	0.00	333,849.00	38,729.68	40,226.61	0.00	0.00	412,805.29
COMMERCIAL FIRE PROTECTION	0.00	85,993.06	0.00	0.00	0.00	0.00	85,993.06
COMMERCIAL CONSUMPTION	0.00	97,694.10	35,241.61	0.00	0.00	0.00	132,935.71
PENALTIES ON USER FEES	0.00	43,491.60	23,462.75	7,611.10	0.00	0.00	74,565.45
SERVICE CHARGES	0.00	14,813.67	0.00	0.00	0.00	0.00	14,813.67
RETURN CHECK FEES	0.00	502.56	0.00	0.00	0.00	0.00	502.56
CONNECTION FEES	0.00	15,300.00	10,200.00	0.00	0.00	0.00	25,500.00
INTEREST ON INVESTMENTS	204,496.40	235,998.82	118,460.91	23,122.66	0.00	0.00	582,078.79
TRANSFER FEE REVENUE	0.00	4,692.75	1,779.46	449.65	0.00	0.00	6,921.86
PLAN REVIEW FEE	0.00	1,250.00	1,250.00	0.00	0.00	0.00	2,500.00
SERVLINE ADMIN REVENUE	0.00	1,675.26	0.00	0.00	0.00	0.00	1,675.26
SERVLINE LOSS INSURANCE	0.00	17,564.17	0.00	0.00	0.00	0.00	17,564.17
SERVLINE LINE INSURANCE	0.00	2,560.36	0.00	0.00	0.00	0.00	2,560.36
RENTAL INCOME	0.00	0.00	0.00	0.00	11,833.28	92,993.22	104,826.50
OTHER REVENUE	1,576.16	27,849.77	411.33	165.66	0.00	285.00	30,287.92
PAYROLL - MANAGER	(48,470.89)	(162,868.00)	(77,733.99)	(34,065.10)	0.00	0.00	(323,137.98)
PAYROLL - MAINTENANCE	(14,576.55)	(332,201.28)	0.00	(10,411.82)	0.00	0.00	(357,189.65)
PAYROLL - OFFICE	(21,113.84)	(56,303.70)	(42,227.73)	(21,113.64)	0.00	0.00	(140,758.91)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,270.36)	(8,371.65)	(2,051.51)	(1,000.74)	0.00	0.00	(12,694.26)
EMPLOYEE BENEFITS - MED. INS	(37,427.19)	(181,133.34)	(37,978.44)	(29,036.83)	0.00	0.00	(285,575.80)
EMPLOYEE BENEFITS - PERS	(20,831.92)	(124,725.63)	(29,882.77)	(15,569.19)	0.00	0.00	(191,009.51)
EMPLOYEE BENEFITS - SITS	(858.21)	(5,837.24)	(617.97)	(544.59)	0.00	0.00	(7,858.01)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 5/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SEP/IRA	(74.66)	(744.29)	(89.86)	(30.06)	0.00	0.00	(938.87)
UNIFORMS	(175.78)	(2,733.33)	(59.30)	(85.68)	0.00	0.00	(3,054.09)
OPEB EXPENSE	(13,924.13)	(127,057.37)	(22,626.67)	(10,442.96)	0.00	0.00	(174,051.13)
ACCRUED LEAVE EXPENSE	(2,334.55)	(5,792.45)	(4,427.03)	(2,017.03)	0.00	0.00	(14,571.06)
OTHER PAYROLL EXPENSES	(85.76)	(1,686.02)	(300.95)	(86.05)	0.00	0.00	(2,158.78)
CAR ALLOWANCE EXPENSE	702.82	3,514.03	468.52	0.00	0.00	0.00	4,685.37
ACCOUNTING	(1,911.10)	(22,933.20)	(11,466.60)	(1,911.10)	0.00	0.00	(38,222.00)
LEGAL	(1,390.17)	(30,794.32)	(9,787.22)	(2,079.06)	0.00	0.00	(44,050.77)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	0.00	(1,320.00)
ENGINEERING & SURVEYING	(15,341.57)	(7,170.15)	(2,114.67)	(258.84)	0.00	0.00	(24,885.23)
EROSION AND DRAINAGE	(2,793.77)	0.00	0.00	0.00	0.00	0.00	(2,793.77)
ROAD MAINTENANCE & SUPPLIES	(318,236.43)	0.00	0.00	0.00	0.00	0.00	(318,236.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(1,225,979.13)	0.00	0.00	(1,225,979.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,795.72)	0.00	0.00	(31,795.72)
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	0.00	0.00	0.00	(562,630.00)
DCLTSA ASSESSMENTS	0.00	0.00	(496,649.00)	0.00	0.00	0.00	(496,649.00)
BANK CHARGES	0.00	(42,521.61)	(28,743.71)	(8,029.79)	0.00	0.00	(79,295.11)
BUILDING REPAIRS AND MAINT.	(322.88)	(4,494.67)	(1,937.06)	(322.88)	(865.91)	(6,998.62)	(14,942.02)
COMPUTER EXPENSE	(2,856.98)	(41,925.73)	(11,542.71)	(4,437.61)	0.00	0.00	(60,763.03)
DUES & SUBSCRIPTIONS	(597.09)	(7,909.45)	(3,485.86)	(597.09)	0.00	0.00	(12,589.49)
EQUIP. SUPPLIES/MAINT./REPAIRS	(919.05)	(11,154.18)	(99,252.70)	(134.27)	0.00	(110.00)	(111,570.20)
EQUIPMENT RENTAL	(144.70)	(6,575.46)	(3,044.87)	(674.24)	(25.21)	(178.75)	(10,643.23)
FIELD SUPPLIES, TOOLS & SIGNS	(1,222.00)	0.00	0.00	(5,710.00)	0.00	0.00	(6,932.00)
SECURITY EXPENSE	0.00	(6,420.49)	(6,744.25)	0.00	0.00	0.00	(13,164.74)
INSURANCE AND BONDS	(3,633.33)	(89,112.87)	(21,799.96)	(3,633.33)	(3,083.40)	(3,083.40)	(124,346.29)
INVENTORY PARTS	0.00	(8,161.25)	0.00	0.00	0.00	0.00	(8,161.25)
METER REPAIR & MAINT	0.00	(4,823.32)	0.00	0.00	0.00	0.00	(4,823.32)
LIEN FEES	0.00	(151.82)	0.00	0.00	0.00	0.00	(151.82)
MISCELLANEOUS EXPENDITURES	(2,608.92)	(19,314.54)	(10,856.73)	(605.17)	(882.92)	(6,242.69)	(40,510.97)
OFFICE JANITORIAL	(608.80)	(7,305.36)	(3,652.64)	(608.80)	(883.75)	(6,975.00)	(20,034.35)
OFFICE AND FACILITIES RENT	(2,979.02)	(35,748.24)	(17,874.12)	(2,992.22)	0.00	0.00	(59,593.60)
OFFICE SUPPLIES	(406.84)	(6,821.48)	(3,798.90)	(1,449.21)	(106.09)	(270.59)	(12,853.11)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 5/31/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
PERMITS AND FEES	(63.16)	(7,486.83)	(378.96)	(563.16)	0.00	0.00	(8,492.11)
POSTAGE	0.00	(5,442.54)	(3,716.39)	(1,445.53)	0.00	0.00	(10,604.46)
PUBLICATION CHARGES	(122.79)	(433.53)	(106.77)	(1,220.55)	0.00	0.00	(1,883.64)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,128.29)	0.00	0.00	0.00	0.00	(1,128.29)
TELEPHONE	(142.01)	(12,605.34)	(1,423.64)	(142.01)	0.00	0.00	(14,313.00)
TRAINING AND SEMINARS	(84.31)	(4,460.49)	(388.21)	(84.31)	0.00	0.00	(5,017.32)
TRAVEL	(308.57)	(2,487.58)	(541.63)	(582.16)	0.00	0.00	(3,919.94)
TRUSTEE FEES	(1,880.00)	(22,560.00)	(11,280.00)	(1,880.00)	0.00	0.00	(37,600.00)
UTILITIES - GAS & ELECTRIC	(627.57)	(234,286.78)	(23,588.92)	(612.06)	(1,959.30)	(13,500.97)	(274,575.60)
VEHICLE EXP FUEL/OIL/SUPP	(4,392.99)	(29,567.29)	0.00	(4,125.73)	0.00	0.00	(38,086.01)
VEH EXP R&M	(11,932.51)	(19,495.86)	0.00	(1,680.29)	0.00	0.00	(33,108.66)
WATER MONITORING/SAMPLING	0.00	(15,957.00)	0.00	0.00	0.00	0.00	(15,957.00)
WATER/SEWER SHED MANAGMNT	0.00	(15,231.24)	0.00	0.00	0.00	0.00	(15,231.24)
WATER DIST SYSTEM EXPENSE	0.00	(41,778.81)	0.00	0.00	0.00	0.00	(41,778.81)
WATER TREATMENT SYSTEM EXP	0.00	(39,070.74)	0.00	0.00	0.00	0.00	(39,070.74)
INTEREST EXPENSE	0.00	(299,284.55)	0.00	0.00	0.00	0.00	(299,284.55)
CAPITAL OUTLAY	(888,827.56)	(1,554,142.24)	(139,958.38)	(246,495.51)	0.00	(7,095.00)	(2,836,518.69)
AMORTIZATION OF BONDS	0.00	(10,726.32)	0.00	0.00	0.00	0.00	(10,726.32)
DEPRECIATION EXPENSE	(276,336.37)	(1,227,458.03)	(52,766.21)	(57,115.46)	0.00	(28,780.28)	(1,642,456.35)
Total EXCESS REVENUE OVER EXPENDITURES	203,655.66	(320,676.42)	112,362.31	(1,104,227.01)	4,026.70	20,042.92	(1,084,815.84)
Total FUND EQUITY	7,708,709.12	34,432,689.54	6,141,114.75	(16,329.46)	3,887.63	153,997.32	48,424,068.90

MAY 2023

**STATEMENT OF REVENUE
AND EXPENDITURES**

ALL FUNDS COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 5/1/2023 Through 5/31/2023

DRAFT

	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	3,003.65	5,547.00	(2,543.35)	560,739.22	549,125.00	11,614.22	554,671.00	6,068.22	1.09%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	8,068.31	7,500.00	568.31	9,664.00	(1,605.69)	-16.62%
ADVALOREM MAKE-UP	2,457.54	4,539.00	(2,081.46)	454,867.28	449,283.00	5,584.28	453,822.00	1,045.28	0.23%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	635,195.00	635,195.00	0.00	692,940.00	(57,745.00)	-8.33%
Total TAXES	63,206.19	67,831.00	(4,624.81)	1,658,859.81	1,641,103.00	17,756.81	1,711,097.00	(52,237.19)	-3.05%
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	78,270.94	2,038.00	76,232.94	582,078.79	22,404.00	559,674.79	24,440.00	557,638.79	2,281.66%
PLAN REVIEW FEE	750.00	400.00	350.00	2,500.00	2,350.00	150.00	2,750.00	(250.00)	-9.09%
RENTAL INCOME	8,678.25	7,369.00	1,309.25	104,826.50	81,060.00	23,766.50	88,430.00	16,396.50	18.54%
OTHER REVENUE	1,765.00	2,249.00	(484.00)	30,287.92	24,728.00	5,559.92	26,976.00	3,311.92	12.28%
Total MISCELLANEOUS	89,464.19	12,056.00	77,408.19	879,693.21	290,542.00	589,151.21	302,596.00	577,097.21	190.72%
USER FEES									
USER FEES - RESIDENTIAL	486,452.39	473,085.00	13,367.39	5,247,019.74	5,203,925.00	43,094.74	5,677,010.00	(429,990.26)	-7.57%
RESIDENTIAL TIER 1 CONSUMPTION	23,178.26	24,806.00	(1,627.74)	319,791.80	348,488.00	(28,696.20)	380,600.00	(60,808.20)	-15.98%
RESIDENTIAL TIER 2 CONSUMPTION	3,097.27	6,400.00	(3,302.73)	56,324.62	68,800.00	(12,475.38)	80,000.00	(23,675.38)	-29.59%
RESIDENTIAL TIER 3 CONSUMPTION	1,927.66	4,320.00	(2,392.34)	67,845.34	60,480.00	7,365.34	72,000.00	(4,154.66)	-5.77%
RESIDENTIAL FIRE PROTECTION	6,626.60	6,742.00	(115.40)	74,814.24	74,158.00	656.24	80,900.00	(6,085.76)	-7.52%
USER FEES - COMMERCIAL	38,214.73	37,164.00	1,050.73	412,805.29	408,791.00	4,014.29	445,955.00	(33,149.71)	-7.43%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	85,993.06	86,292.00	(298.94)	94,137.00	(8,143.94)	-8.65%
COMMERCIAL CONSUMPTION	8,885.49	7,969.00	916.49	132,935.71	111,688.00	21,247.71	120,547.00	12,388.71	10.28%
PENALTIES ON USER FEES	6,351.94	6,334.00	17.94	74,565.45	69,674.00	4,891.45	76,008.00	(1,442.55)	-1.90%
SERVICE CHARGES	1,319.22	1,350.00	(30.78)	14,813.67	14,850.00	(36.33)	16,200.00	(1,386.33)	-8.56%
RETURN CHECK FEES	2.56	40.00	(37.44)	502.56	440.00	62.56	480.00	22.56	4.70%
CONNECTION FEES	1,100.00	600.00	500.00	25,500.00	15,600.00	9,900.00	16,200.00	9,300.00	57.41%
TRANSFER FEE REVENUE	900.00	894.00	6.00	6,921.86	9,834.00	(2,912.14)	10,728.00	(3,806.14)	-35.48%
SERVLINE ADMIN REVENUE	153.06	150.00	3.06	1,675.26	1,648.00	27.26	1,798.00	(122.74)	-6.83%
SERVLINE LOSS INSURANCE	1,208.12	2,608.00	(1,399.88)	17,564.17	28,685.00	(11,120.83)	31,293.00	(13,728.83)	-43.87%
SERVLINE LINE INSURANCE	246.40	190.00	56.40	2,560.36	2,080.00	480.36	2,270.00	290.36	12.79%
Total USER FEES	587,508.48	580,497.00	7,011.48	6,541,633.13	6,505,433.00	36,200.13	7,106,126.00	(564,492.87)	-7.94%
Total REVENUES	740,178.86	660,384.00	79,794.86	9,080,166.15	8,437,078.00	643,088.15	9,119,819.00	(39,632.85)	-0.04%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 5/1/2023 Through 5/31/2023

DRAFT

	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	44,079.31	28,739.00	(15,340.31)	323,137.98	316,114.00	(7,023.98)	344,852.00	21,714.02	6.30%
PAYROLL - MAINTENANCE	40,982.14	43,536.00	2,543.86	357,189.65	478,984.00	121,694.35	522,419.00	165,229.35	31.63%
PAYROLL - OFFICE	20,765.90	13,611.00	(7,154.90)	140,758.91	149,696.00	8,937.09	163,306.00	22,547.09	13.81%
EMPLOYEE BENEFITS - FICAMEDIC	1,632.18	1,338.00	(294.18)	12,694.26	14,702.00	2,007.74	16,039.00	3,344.74	20.85%
EMPLOYEE BENEFITS - MED. INS	32,561.18	28,186.00	(4,375.18)	285,575.80	331,775.00	46,199.20	359,961.00	74,385.20	20.66%
EMPLOYEE BENEFITS - PERS	24,241.12	21,161.00	(3,080.12)	191,009.51	232,750.00	41,740.49	253,911.00	62,901.49	24.77%
EMPLOYEE BENEFITS - SIIS	1,576.47	910.00	(666.47)	7,858.01	10,583.00	2,724.99	11,380.00	3,521.99	30.95%
SEP/IRA	117.70	104.00	(13.70)	938.87	1,130.00	191.13	1,235.00	296.13	23.98%
UNIFORMS	399.31	0.00	(399.31)	3,054.09	7,760.00	4,705.91	7,760.00	4,705.91	60.64%
OPEX EXPENSE	15,822.83	25,957.00	10,134.17	174,051.13	285,538.00	111,486.87	311,495.00	137,443.87	44.12%
ACCRUED LEAVE EXPENSE	2,747.59	1,959.00	(788.59)	14,571.06	21,543.00	6,971.94	23,500.00	8,928.94	38.00%
OTHER PAYROLL EXPENSES	221.72	80.00	(141.72)	2,158.78	4,071.00	1,912.22	4,150.00	1,991.22	47.98%
CAR ALLOWANCE EXPENSE	(653.95)	(431.00)	222.95	(4,685.37)	(4,718.00)	(32.63)	(5,150.00)	(464.63)	9.02%
Total PAYROLL RELATED EXPENSES	184,503.50	165,150.00	(19,353.50)	1,508,312.68	1,849,828.00	341,515.32	2,014,858.00	506,545.32	25.14%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	38,222.00	42,000.00	3,778.00	42,000.00	3,778.00	9.00%
LEGAL	4,025.95	4,584.00	558.05	44,050.77	50,416.00	6,365.23	55,000.00	10,949.23	19.91%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	1,320.00	967.00	(353.00)	967.00	(353.00)	-36.50%
ENGINEERING & SURVEYING	730.00	5,250.00	4,520.00	24,885.23	58,251.00	33,365.77	63,500.00	38,614.77	60.81%
EROSION AND DRAINAGE	0.00	500.00	500.00	2,793.77	4,000.00	1,206.23	5,000.00	2,206.23	44.12%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	307,640.00	(10,596.43)	315,599.00	(2,637.43)	-0.84%
SNOW REMOVAL - PLOWING	1,012.50	20,000.00	18,987.50	1,225,979.13	675,000.00	(550,979.13)	675,000.00	(550,979.13)	-81.63%
SNOW REMOVAL - SANDING	0.00	4,500.00	4,500.00	31,795.72	75,000.00	43,204.28	75,000.00	43,204.28	57.61%
SNOW REMOVAL ANTI/IDE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	562,630.00	732,924.00	170,294.00	732,924.00	170,294.00	23.23%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	496,649.00	496,649.00	0.00	496,649.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	6,020.77	7,041.00	1,020.23	79,295.11	77,433.00	(1,862.11)	84,474.00	5,178.89	6.13%
BUILDING REPAIRS AND MAINT.	2,971.74	6,968.00	3,996.26	14,942.02	76,631.00	61,688.98	83,599.00	68,656.98	82.13%
COMPUTER EXPENSE	2,138.94	7,964.00	5,825.06	60,763.03	97,377.00	36,613.97	105,351.00	44,587.97	42.32%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 5/1/2023 Through 5/31/2023

DRAFT

	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
EQUIP. SUPPLIES/MAINT./REPAIRS	10,136.15	15,408.00	5,271.85	111,570.20	178,179.00	66,608.80	193,737.00	82,166.80	42.41%
EQUIPMENT RENTAL	460.17	514.00	53.83	10,643.23	11,297.00	653.77	13,222.00	2,578.77	19.50%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	6,932.00	30,550.00	23,618.00	30,630.00	23,698.00	77.37%
SECURITY EXPENSE	517.95	576.00	58.05	13,164.74	15,610.00	2,445.26	16,687.00	3,522.26	21.11%
INSURANCE AND BONDS	1,454.52	2,333.00	878.48	124,346.29	137,983.00	13,636.71	140,316.00	15,969.71	11.38%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	1,100.00	1,100.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	8,161.25	15,500.00	7,338.75	15,500.00	7,338.75	47.35%
METER REPAIR & MAINT	1,381.13	25,000.00	23,618.87	4,823.32	25,000.00	20,176.68	50,000.00	45,176.68	90.35%
LIEN FEES	20.82	35.00	14.18	151.82	375.00	223.18	410.00	258.18	62.97%
MISCELLANEOUS EXPENDITURES	1,214.22	2,625.00	1,410.78	40,510.97	28,864.00	(11,646.97)	31,488.00	(9,022.97)	-28.66%
OFFICE JANITORIAL	1,546.00	1,727.00	181.00	20,034.35	18,997.00	(1,037.35)	20,724.00	689.65	3.33%
OFFICE AND FACILITIES RENT	5,416.40	6,333.00	916.60	59,593.60	69,664.00	10,070.40	75,997.00	16,403.40	21.58%
OFFICE SUPPLIES	889.97	2,071.00	1,181.03	12,853.11	22,309.00	9,455.89	24,313.00	11,459.89	47.13%
PERMITS AND FEES	712.00	750.00	38.00	8,492.11	9,600.00	1,107.89	9,911.00	1,418.89	14.32%
POSTAGE	0.00	959.00	959.00	10,604.46	11,375.00	770.54	12,500.00	1,895.54	15.16%
PUBLICATION CHARGES	226.88	2,050.00	1,823.12	1,883.64	6,420.00	4,536.36	7,300.00	5,416.36	74.20%
SHOP SUPPLIES/SMALL TOOLS	96.43	583.00	486.57	1,128.29	6,416.00	5,287.71	7,000.00	5,871.71	83.88%
TELEPHONE	1,035.35	1,465.00	429.65	14,313.00	16,115.00	1,802.00	17,580.00	3,267.00	18.58%
TRAINING AND SEMINARS	0.00	2,869.00	2,869.00	5,017.32	31,552.00	26,534.68	34,420.00	29,402.68	85.42%
TRAVEL	0.00	1,759.00	1,759.00	3,919.94	19,341.00	15,421.06	21,100.00	17,180.06	81.42%
TRUSTEE FEES	3,750.00	3,751.00	1.00	37,600.00	38,251.00	651.00	42,000.00	4,400.00	10.48%
UTILITIES - GAS & ELECTRIC	24,223.32	24,814.00	590.68	274,575.60	211,093.00	(63,482.60)	234,958.00	(39,617.60)	-16.86%
VEHICLE EXP FUEL/OIL/SUPP	1,687.37	10,364.00	8,676.63	38,086.01	113,994.00	75,907.99	124,358.00	86,271.99	69.37%
VEH EXP R&M	246.73	3,397.00	3,150.27	33,108.66	37,362.00	4,253.34	40,760.00	7,651.34	18.77%
WATER MONITORING/SAMPLING	796.00	1,482.00	686.00	15,987.00	16,303.00	316.00	17,785.00	1,828.00	10.28%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	-1.54%
WATER DIST SYSTEM EXPENSE	882.70	5,544.00	4,661.30	41,778.81	60,976.00	19,197.19	66,520.00	24,741.19	37.19%
WATER TREATMENT SYSTEM EXP	1,888.93	6,076.00	4,187.07	39,070.74	66,834.00	27,763.26	72,910.00	33,839.26	46.41%
AMORTIZATION OF BONDS	975.12	976.00	0.88	10,726.32	10,726.00	(0.32)	11,701.00	974.68	8.33%
DEPRECIATION EXPENSE	181,626.34	113,629.00	(67,997.34)	1,642,456.35	1,249,921.00	(392,535.35)	1,363,551.00	(278,905.35)	-20.45%
Total OPERATING EXPENSES	258,084.40	302,006.00	43,921.60	5,508,296.58	5,227,391.00	(280,905.58)	5,504,937.00	(3,359.58)	-0.02%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Statement of Revenues and Expenditures All Funds Combined
 From 5/1/2023 Through 5/31/2023

DRAFT

	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
OTHER EXPENSES									
INTEREST EXPENSE	26,232.49	28,908.00	2,675.51	299,284.55	318,032.00	18,747.45	346,940.00	47,655.45	13.74%
CAPITAL OUTLAY	350,204.43	648,129.00	297,924.57	2,836,518.69	6,816,960.00	3,980,441.31	10,990,991.00	8,154,472.31	74.19%
Total OTHER EXPENSES	<u>376,436.92</u>	<u>677,037.00</u>	<u>300,600.08</u>	<u>3,135,803.24</u>	<u>7,134,992.00</u>	<u>3,999,188.76</u>	<u>11,337,931.00</u>	<u>8,202,127.76</u>	<u>72.34%</u>
Total EXPENDITURES	819,024.82	1,144,193.00	325,168.18	10,152,412.50	14,212,211.00	4,059,798.50	18,857,726.00	8,705,313.50	46.13%
EXCESS REVENUE OVER EXPENDITURES	<u>(78,845.96)</u>	<u>(483,809.00)</u>	<u>404,963.04</u>	<u>(1,072,226.35)</u>	<u>(5,775,133.00)</u>	<u>4,702,906.65</u>	<u>(9,737,907.00)</u>	<u>(8,744,946.35)</u>	<u>-89.69%</u>

MAY 2023

STATEMENT OF REVENUE

AND EXPENDITURES

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 5/1/2023 Through 5/31/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	3,003.65	5,547.00	(2,543.35)	560,739.22	549,125.00	11,614.22	554,671.00	6,068.22	1.09%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	8,058.31	7,500.00	558.31	9,664.00	(1,605.69)	(16.62)%
ADVALOREM MAKE-UP	2,457.54	4,539.00	(2,081.46)	454,867.28	449,283.00	5,584.28	453,822.00	1,045.28	0.23%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	635,195.00	635,195.00	0.00	692,940.00	(57,745.00)	(8.33)%
Total TAXES	63,206.19	67,831.00	(4,624.81)	1,658,859.81	1,641,103.00	17,756.81	1,711,097.00	(52,237.19)	(3.05)%
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	28,960.25	652.00	28,308.25	204,496.40	7,169.00	197,327.40	7,821.00	196,675.40	2,514.71%
RENTAL INCOME	0.00	1,850.00	(1,850.00)	0.00	20,350.00	(20,350.00)	22,200.00	(22,200.00)	(100.00)%
OTHER REVENUE	0.00	83.00	(83.00)	1,576.16	917.00	659.16	1,000.00	576.16	57.62%
Total MISCELLANEOUS	28,960.25	2,585.00	26,375.25	246,072.56	68,436.00	177,636.56	71,021.00	175,051.56	246.48%
Total REVENUES	92,166.44	70,416.00	21,750.44	1,904,932.37	1,709,539.00	195,393.37	1,782,118.00	122,814.37	6.89%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	6,611.91	4,311.00	(2,300.91)	48,470.89	47,418.00	(1,052.89)	51,728.00	3,257.11	6.30%
PAYROLL - MAINTENANCE	0.00	5,398.00	5,398.00	14,576.55	59,374.00	44,797.45	64,771.00	50,194.45	77.50%
PAYROLL - OFFICE	3,114.88	2,042.00	(1,072.88)	21,113.84	22,456.00	1,342.16	24,497.00	3,383.16	13.81%
EMPLOYEE BENEFITS - FICA/MEDIC	145.71	175.00	29.29	1,270.36	1,925.00	654.64	2,099.00	828.64	39.48%
EMPLOYEE BENEFITS - MED. INS	3,895.42	4,402.00	506.58	37,427.19	51,188.00	13,760.81	55,599.00	18,162.81	32.67%
EMPLOYEE BENEFITS - PERS	2,261.65	3,054.00	792.35	20,831.92	33,592.00	12,760.08	36,646.00	15,814.08	43.15%
EMPLOYEE BENEFITS - SIIS	47.61	136.00	88.39	858.21	1,579.00	720.79	1,698.00	839.79	49.46%
SEPIRA	9.52	8.00	(1.52)	74.66	88.00	13.34	97.00	22.34	23.03%
UNIFORMS	0.00	0.00	0.00	175.78	1,164.00	988.22	1,164.00	988.22	84.90%
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	13,924.13	39,975.00	26,050.87	43,609.00	29,684.87	68.07%
ACCRUED LEAVE EXPENSE	295.30	375.00	79.70	2,334.55	4,125.00	1,790.45	4,500.00	2,165.45	48.12%
OTHER PAYROLL EXPENSES	0.01	38.00	37.99	85.76	413.00	327.24	450.00	364.24	80.94%
CAR ALLOWANCE EXPENSE	(98.10)	(58.00)	40.10	(702.82)	(641.00)	61.82	(700.00)	2.82	(0.40)%
Total PAYROLL RELATED EXPENSES	17,549.74	23,515.00	5,965.26	160,441.02	262,656.00	102,214.98	286,149.00	125,707.98	43.93%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	68.96	229.00	160.04	1,390.17	2,521.00	1,130.83	2,750.00	1,359.83	49.45%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 5/1/2023 Through 5/31/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%
ENGINEERING & SURVEYING	12.25	3,667.00	3,654.75	15,341.57	40,334.00	24,992.43	44,000.00	28,658.43	65.13%
EROSION AND DRAINAGE	0.00	500.00	500.00	2,793.77	4,000.00	1,206.23	5,000.00	2,206.23	44.12%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	318,236.43	307,640.00	(10,596.43)	315,599.00	(2,637.43)	(0.84)%
BUILDING REPAIRS AND MAINT.	131.44	578.00	446.56	322.88	6,364.00	6,041.12	6,942.00	6,619.12	95.35%
COMPUTER EXPENSE	97.73	224.00	126.27	2,856.98	3,769.00	912.02	3,993.00	1,136.02	28.45%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	597.09	674.00	76.91	674.00	76.91	11.41%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	919.05	4,125.00	3,205.95	4,500.00	3,580.95	79.55%
EQUIPMENT RENTAL	14.33	30.00	15.67	144.70	333.00	188.30	364.00	219.30	60.25%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,550.00	19,328.00	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	32.46	632.00	599.54	2,608.92	6,947.00	4,338.08	7,578.00	4,969.08	65.57%
OFFICE JANITORIAL	37.30	166.00	128.70	608.80	1,831.00	1,222.20	1,997.00	1,388.20	69.51%
OFFICE AND FACILITIES RENT	270.82	316.00	45.18	2,979.02	3,484.00	504.98	3,800.00	820.98	21.60%
OFFICE SUPPLIES	41.89	150.00	108.11	406.84	1,653.00	1,246.16	1,804.00	1,397.16	77.45%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	11.34	100.00	88.66	122.79	250.00	127.21	265.00	142.21	53.66%
TELEPHONE	12.94	12.00	(0.94)	142.01	132.00	(10.01)	144.00	1.99	1.38%
TRAINING AND SEMINARS	0.00	394.00	394.00	84.31	4,333.00	4,248.69	4,726.00	4,641.69	98.22%
TRAVEL	0.00	187.00	187.00	308.57	2,063.00	1,754.43	2,250.00	1,941.43	86.29%
TRUSTEE FEES	187.50	188.00	0.50	1,880.00	1,913.00	33.00	2,100.00	220.00	10.48%
UTILITIES - GAS & ELECTRIC	46.59	649.00	602.41	627.57	2,942.00	2,314.43	3,420.00	2,792.43	81.65%
VEHICLE EXP FUEL/OIL/SUPP	168.73	1,036.00	867.27	4,392.99	11,399.00	7,006.01	12,436.00	8,043.01	64.68%
VEH EXP R&M	24.67	717.00	692.33	11,932.51	7,884.00	(4,048.51)	8,601.00	(3,331.51)	(38.73)%
DEPRECIATION EXPENSE	49,104.84	0.00	(49,104.84)	276,336.37	0.00	(276,336.37)	0.00	(276,336.37)	0%
Total OPERATING EXPENSES	50,263.79	18,159.00	(32,104.79)	652,008.13	4,444,737.00	(207,271.13)	4,653,169.00	(188,839.13)	18.89%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	3,668.89	173,000.00	169,331.11	888,827.56	2,028,866.00	1,140,038.44	2,278,866.00	1,390,038.44	61.00%
Total OTHER EXPENSES	3,668.89	173,000.00	169,331.11	888,827.56	2,028,871.00	1,140,043.44	2,278,871.00	1,390,043.44	61.00%
Total EXPENDITURES	71,482.42	214,674.00	143,191.58	1,701,276.71	2,736,264.00	1,311,323.66	3,028,189.00	1,326,912.29	52.94%
EXCESS REVENUE OVER EXPENDITURES	20,684.02	(144,258.00)	164,942.02	203,655.66	(1,026,725.00)	(207,271.13)	(1,246,071.00)	(1,204,097.92)	(138.52)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 5/1/2023 Through 5/31/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	30,525.67	876.00	29,649.67	235,998.82	9,633.00	226,365.82	10,509.00	225,489.82	2,145.86%
PLAN REVIEW FEE	500.00	250.00	250.00	1,250.00	1,000.00	250.00	1,250.00	0.00	0.00%
OTHER REVENUE	<u>1,765.00</u>	<u>2,150.00</u>	<u>(385.00)</u>	<u>27,849.77</u>	<u>23,650.00</u>	<u>4,199.77</u>	<u>25,800.00</u>	<u>2,049.77</u>	7.94%
Total MISCELLANEOUS	32,790.67	3,276.00	29,514.67	265,098.59	34,283.00	230,815.59	37,559.00	227,539.59	605.82%
USER FEES									
USER FEES - RESIDENTIAL	293,105.72	292,028.00	1,077.72	3,206,072.85	3,212,305.00	(6,232.15)	3,504,333.00	(298,260.15)	(8.51)%
RESIDENTIAL TIER 1 CONSUMPTION	22,419.06	24,500.00	(2,080.94)	294,863.68	318,500.00	(23,636.32)	350,000.00	(55,136.32)	(15.75)%
RESIDENTIAL TIER 2 CONSUMPTION	3,097.27	6,400.00	(3,302.73)	56,324.62	68,800.00	(12,475.38)	80,000.00	(23,675.38)	(29.59)%
RESIDENTIAL TIER 3 CONSUMPTION	1,927.66	4,320.00	(2,392.34)	67,845.34	60,480.00	7,365.34	72,000.00	(4,154.66)	(5.77)%
RESIDENTIAL FIRE PROTECTION	6,626.60	6,742.00	(115.40)	74,814.24	74,158.00	656.24	80,900.00	(6,085.76)	(7.52)%
USER FEES - COMMERCIAL	30,337.53	30,382.00	(44.47)	333,849.00	334,202.00	(353.00)	364,584.00	(30,735.00)	(8.43)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	85,993.06	86,292.00	(298.94)	94,137.00	(8,143.94)	(8.65)%
COMMERCIAL CONSUMPTION	6,659.84	5,339.00	1,320.84	97,694.10	82,758.00	14,936.10	88,967.00	8,707.10	9.78%
PENALTIES ON USER FEES	3,779.58	4,100.00	(320.42)	43,491.60	45,100.00	(1,608.40)	49,200.00	(5,708.40)	(11.60)%
SERVICE CHARGES	1,319.22	1,350.00	(30.78)	14,813.67	14,850.00	(36.33)	16,200.00	(1,386.33)	(8.56)%
RETURN CHECK FEES	2.56	40.00	(37.44)	502.56	440.00	62.56	480.00	22.56	4.70%
CONNECTION FEES	500.00	0.00	500.00	15,300.00	10,200.00	5,100.00	10,200.00	5,100.00	50.00%
TRANSFER FEE REVENUE	623.25	480.00	143.25	4,692.75	5,280.00	(587.25)	5,760.00	(1,067.25)	(18.53)%
SERVLINE ADMIN REVENUE	153.06	150.00	3.06	1,675.26	1,648.00	27.26	1,798.00	(122.74)	(6.83)%
SERVLINE LOSS INSURANCE	1,208.12	2,608.00	(1,399.88)	17,564.17	28,685.00	(11,120.83)	31,293.00	(13,728.83)	(43.87)%
SERVLINE LINE INSURANCE	246.40	190.00	56.40	2,560.36	2,090.00	480.36	2,270.00	290.36	12.79%
Total USER FEES	379,850.65	386,474.00	(6,623.35)	4,318,057.26	4,345,778.00	(27,720.74)	4,752,142.00	(434,084.74)	(9.13)%
Total REVENUES	412,641.32	389,750.00	22,891.32	4,583,155.85	4,380,061.00	203,094.85	4,789,701.00	(206,545.15)	(4.31)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	22,220.57	14,433.00	(7,787.57)	162,868.00	158,756.00	(4,112.00)	173,189.00	10,321.00	5.96%
PAYROLL - MAINTENANCE	40,992.14	34,282.00	(6,710.14)	332,201.28	377,100.00	44,898.72	411,362.00	79,180.72	19.25%
PAYROLL - OFFICE	8,306.38	5,444.00	(2,862.38)	56,303.70	59,877.00	3,573.30	65,321.00	9,017.30	13.80%
EMPLOYEE BENEFITS - FICAMEDIC	1,095.62	840.00	(255.62)	8,371.65	9,239.00	867.35	10,079.00	1,707.35	16.94%
EMPLOYEE BENEFITS - MED. INS	21,078.75	17,256.00	(3,822.75)	181,133.34	202,265.00	21,131.66	219,521.00	38,387.66	17.49%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - PERS	16,313.18	13,027.00	(3,286.18)	124,725.63	143,293.00	18,567.37	156,320.00	31,594.37	20.21%
EMPLOYEE BENEFITS - SIIS	1,469.96	633.00	(836.96)	5,837.24	7,363.00	1,525.76	7,917.00	2,079.76	26.27%
SEPIRA	93.78	81.00	(12.78)	744.29	881.00	136.71	962.00	217.71	22.63%
UNIFORMS	399.31	0.00	(399.31)	2,733.33	5,772.00	3,038.67	5,772.00	3,038.67	52.65%
OPEB EXPENSE	11,550.67	16,613.00	5,062.33	127,057.37	182,743.00	55,685.63	199,356.00	72,298.63	36.27%
ACCRUED LEAVE EXPENSE	1,790.13	1,084.00	(706.13)	5,792.45	11,916.00	6,123.55	13,000.00	7,207.55	55.44%
OTHER PAYROLL EXPENSES	221.69	0.00	(221.69)	1,686.02	3,200.00	1,513.98	3,200.00	1,513.98	47.31%
CAR ALLOWANCE EXPENSE	(490.46)	(334.00)	156.46	(3,514.03)	(3,666.00)	(151.97)	(4,000.00)	(485.97)	12.15%
Total PAYROLL RELATED EXPENSES	125,041.72	103,359.00	(21,682.72)	1,005,940.27	1,158,739.00	152,798.73	1,262,019.00	256,078.73	20.29%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	22,933.20	25,200.00	2,266.80	25,200.00	2,266.80	9.00%
LEGAL	3,474.23	2,750.00	(724.23)	30,794.32	30,250.00	(544.32)	33,000.00	2,205.68	6.68%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	950.40	756.00	(194.40)	756.00	(194.40)	(25.71)%
ENGINEERING & SURVEYING	632.00	1,063.00	431.00	7,170.15	11,687.00	4,516.85	12,750.00	5,579.85	43.76%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	3,191.01	3,808.00	616.99	42,521.61	41,888.00	(633.61)	45,696.00	3,174.39	6.95%
BUILDING REPAIRS AND MAINT.	1,714.44	2,500.00	785.56	4,494.67	27,500.00	23,005.33	30,000.00	25,505.33	85.02%
COMPUTER EXPENSE	1,414.80	5,500.00	4,085.20	41,925.73	63,442.00	21,516.27	68,942.00	27,016.27	39.19%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	7,909.45	8,356.00	446.55	9,038.00	1,128.55	12.49%
EQUIP. SUPPLIES/MAINT./REPAIRS	186.74	550.00	363.26	11,154.18	14,200.00	3,045.82	14,750.00	3,595.82	24.38%
EQUIPMENT RENTAL	329.26	370.00	40.74	6,575.46	6,886.00	310.54	8,028.00	1,452.54	18.09%
SECURITY EXPENSE	89.51	125.00	35.49	6,420.49	8,906.00	2,485.51	9,531.00	3,110.51	32.64%
INSURANCE AND BONDS	1,454.52	2,333.00	878.48	89,112.87	101,898.00	12,785.13	104,231.00	15,118.13	14.50%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	500.00	500.00	500.00	500.00	100.00%
INVENTORY PARTS	0.00	0.00	0.00	8,161.25	15,000.00	6,838.75	15,000.00	6,838.75	45.59%
METER REPAIR & MAINT	1,381.13	25,000.00	23,618.87	4,823.32	25,000.00	20,176.68	50,000.00	45,176.68	90.35%
LIEN FEES	20.82	35.00	14.18	151.82	375.00	223.18	410.00	258.18	62.97%
MISCELLANEOUS EXPENDITURES	389.50	600.00	210.50	19,314.54	6,600.00	(12,714.54)	7,200.00	(12,114.54)	(168.26)%
OFFICE JANITORIAL	447.60	732.00	284.40	7,305.36	8,052.00	746.64	8,784.00	1,478.64	16.83%
OFFICE AND FACILITIES RENT	3,249.84	3,800.00	550.16	35,748.24	41,798.00	6,049.76	45,598.00	9,849.76	21.60%
OFFICE SUPPLIES	530.34	1,136.00	605.66	6,821.48	12,496.00	5,674.52	13,632.00	6,810.52	49.96%
PERMITS AND FEES	712.00	750.00	38.00	7,486.83	8,460.00	973.17	8,771.00	1,284.17	14.64%
POSTAGE	0.00	0.00	0.00	5,442.54	5,625.00	182.46	6,750.00	1,307.46	19.37%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 5/1/2023 Through 5/31/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
PUBLICATION CHARGES	136.13	1,200.00	1,063.87	433.53	2,980.00	2,546.47	3,180.00	2,746.47	86.37%
SHOP SUPPLIES/SMALL TOOLS	96.43	583.00	486.57	1,128.29	6,416.00	5,287.71	7,000.00	5,871.71	83.88%
TELEPHONE	879.81	1,314.00	434.19	12,605.34	14,454.00	1,848.66	15,768.00	3,162.66	20.06%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	4,460.49	21,054.00	16,593.51	22,968.00	18,507.51	80.56%
TRAVEL	0.00	1,117.00	1,117.00	2,487.58	12,287.00	9,799.42	13,404.00	10,916.42	81.44%
TRUSTEE FEES	2,250.00	2,250.00	0.00	22,560.00	22,950.00	390.00	25,200.00	2,640.00	10.48%
UTILITIES - GAS & ELECTRIC	21,169.88	19,678.00	(1,491.88)	234,286.78	177,101.00	(57,185.78)	196,779.00	(37,507.78)	(19.06)%
VEHICLE EXP FUEL/OIL/SUPP	1,349.91	8,291.00	6,941.09	29,567.29	91,196.00	61,628.71	99,486.00	69,918.71	70.28%
VEH EXP R&M	197.39	2,025.00	1,827.61	19,495.86	22,281.00	2,785.14	24,307.00	4,811.14	19.79%
WATER MONITORING/SAMPLING	796.00	1,482.00	686.00	15,957.00	16,303.00	346.00	17,785.00	1,828.00	10.28%
WATER/SEWER SHED MANAGMNT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	882.70	5,544.00	4,661.30	41,778.81	60,976.00	19,197.19	66,520.00	24,741.19	37.19%
WATER TREATMENT SYSTEM EXP	1,888.93	6,076.00	4,187.07	39,070.74	66,834.00	27,763.26	72,910.00	33,839.26	46.41%
AMORTIZATION OF BONDS	975.12	976.00	0.88	10,726.32	10,726.00	(0.32)	11,701.00	974.68	8.33%
DEPRECIATION EXPENSE	113,291.44	107,782.00	(5,509.44)	1,227,458.03	1,185,604.00	(41,854.03)	1,293,387.00	65,928.97	5.10%
Total OPERATING EXPENSES	163,131.48	211,384.00	48,252.52	2,044,465.21	2,224,420.00	179,954.79	2,437,345.00	392,879.79	16.12%
OTHER EXPENSES									
INTEREST EXPENSE	26,232.49	28,908.00	2,675.51	299,284.55	317,982.00	18,697.45	346,890.00	47,605.45	13.72%
CAPITAL OUTLAY	317,345.58	435,129.00	117,783.42	1,554,142.24	4,381,894.00	2,827,751.76	8,040,385.00	6,486,242.76	80.67%
Total OTHER EXPENSES	343,578.07	464,037.00	120,458.93	1,853,426.79	4,699,876.00	2,846,449.21	8,387,275.00	6,533,848.21	77.90%
Total EXPENDITURES	631,751.27	778,780.00	147,028.73	4,903,832.27	8,083,035.00	3,179,202.73	12,086,639.00	7,182,806.73	59.43%
EXCESS REVENUE OVER EXPENDITURES	(219,109.95)	(389,030.00)	169,920.05	(320,676.42)	(3,702,974.00)	3,382,297.58	(7,296,938.00)	6,976,261.58	(95.61)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	17,219.61	408.00	16,811.61	118,460.91	4,480.00	113,980.91	4,888.00	113,572.91	2,323.50%
PLAN REVIEW FEE	250.00	150.00	100.00	1,250.00	1,350.00	(100.00)	1,500.00	(250.00)	(16.67)%
OTHER REVENUE	0.00	13.00	(13.00)	411.33	138.00	273.33	150.00	261.33	174.22%
Total MISCELLANEOUS	17,469.61	571.00	16,898.61	120,122.24	5,968.00	114,154.24	6,538.00	113,584.24	1,737.29%
USER FEES									
USER FEES - RESIDENTIAL	145,933.78	145,927.00	6.78	1,605,061.86	1,605,190.00	(128.14)	1,751,117.00	(146,055.14)	(8.34)%
RESIDENTIAL TIER 1 CONSUMPTION	759.20	306.00	453.20	24,928.12	29,988.00	(5,059.88)	30,600.00	(5,671.88)	(18.54)%
USER FEES - COMMERCIAL	3,503.20	3,534.00	(30.80)	38,729.68	38,867.00	(137.32)	42,401.00	(3,671.32)	(8.66)%
COMMERCIAL CONSUMPTION	2,225.65	2,630.00	(404.35)	35,241.61	28,930.00	6,311.61	31,560.00	3,681.61	11.67%
PENALTIES ON USER FEES	1,930.81	1,700.00	230.81	23,462.75	18,700.00	4,762.75	20,400.00	3,062.75	15.01%
CONNECTION FEES	600.00	600.00	0.00	10,200.00	5,400.00	4,800.00	6,000.00	4,200.00	70.00%
TRANSFER FEE REVENUE	213.75	333.00	(119.25)	1,779.46	3,663.00	(1,883.54)	3,996.00	(2,216.54)	(55.47)%
Total USER FEES	155,166.39	155,030.00	136.39	1,739,403.48	1,730,738.00	8,665.48	1,886,074.00	(146,670.52)	(7.78)%
Total REVENUES	172,636.00	155,601.00	17,035.00	1,859,525.72	1,736,706.00	122,819.72	1,892,612.00	(33,086.28)	(1.75)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	10,601.60	6,943.00	(3,658.60)	77,733.99	76,371.00	(1,362.99)	83,314.00	5,580.01	6.70%
PAYROLL - OFFICE	6,229.78	4,083.00	(2,146.78)	42,227.73	44,908.00	2,680.27	48,991.00	6,763.27	13.81%
EMPLOYEE BENEFITS - FICA/MEDIC	273.70	188.00	(85.70)	2,051.51	2,061.00	9.49	2,249.00	197.49	8.78%
EMPLOYEE BENEFITS - MED. INS	4,570.87	3,273.00	(1,297.87)	37,978.44	39,874.00	1,895.56	43,147.00	5,168.56	11.98%
EMPLOYEE BENEFITS - PERS	3,960.63	2,822.00	(1,138.63)	29,882.77	31,032.00	1,149.23	33,854.00	3,971.23	11.73%
EMPLOYEE BENEFITS - SIIS	48.04	49.00	0.96	617.97	571.00	(46.97)	614.00	(3.97)	(0.65)%
SEP/IRA	10.95	11.00	0.05	89.86	117.00	27.14	128.00	38.14	29.80%
UNIFORMS	0.00	0.00	0.00	59.30	97.00	37.70	97.00	37.70	38.87%
OPEB EXPENSE	2,056.97	3,115.00	1,058.03	22,626.67	34,265.00	11,638.33	37,380.00	14,753.33	39.47%
ACCRUED LEAVE EXPENSE	462.73	334.00	(128.73)	4,427.03	3,666.00	(761.03)	4,000.00	(427.03)	(10.68)%
OTHER PAYROLL EXPENSES	(0.03)	17.00	17.03	300.95	183.00	(117.95)	200.00	(100.95)	(50.48)%
CAR ALLOWANCE EXPENSE	(65.39)	(34.00)	31.39	(468.52)	(366.00)	102.52	(400.00)	68.52	(17.13)%
Total PAYROLL RELATED EXPENSES	28,149.85	20,801.00	7,348.85	217,527.70	232,779.00	15,251.30	253,574.00	36,046.30	14.22%

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	11,466.60	12,600.00	1,133.40	12,600.00	1,133.40	9.00%
LEGAL	413.80	1,375.00	961.20	9,787.22	15,125.00	5,337.78	16,500.00	6,712.78	40.68%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	105.60	84.00	(21.60)	84.00	(21.60)	(25.71)%
ENGINEERING & SURVEYING	73.50	520.00	446.50	2,114.67	5,730.00	3,615.33	6,250.00	4,135.33	66.17%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	562,630.00	732,924.00	170,294.00	732,924.00	170,294.00	23.23%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	496,649.00	496,649.00	0.00	496,649.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,107.27	2,600.00	492.73	28,743.71	28,591.00	(152.71)	31,191.00	2,447.29	7.85%
BUILDING REPAIRS AND MAINT.	788.62	2,619.00	1,830.38	1,937.06	28,800.00	26,862.94	31,419.00	29,481.94	93.83%
COMPUTER EXPENSE	513.68	2,000.00	1,486.32	11,542.71	24,484.00	12,941.29	26,484.00	14,941.29	56.42%
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	3,485.86	4,346.00	860.14	4,346.00	860.14	19.79%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,949.41	14,483.00	4,533.59	99,252.70	159,304.00	60,051.30	173,787.00	74,534.30	42.89%
EQUIPMENT RENTAL	86.00	81.00	(5.00)	3,044.87	3,175.00	130.13	3,847.00	802.13	20.85%
SECURITY EXPENSE	428.44	451.00	22.56	6,744.25	6,668.00	(76.25)	7,120.00	375.75	5.28%
INSURANCE AND BONDS	0.00	0.00	0.00	21,799.96	22,327.00	527.04	22,327.00	527.04	2.36%
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	194.75	384.00	189.25	10,856.73	4,216.00	(6,640.73)	4,600.00	(6,256.73)	(136.02)%
OFFICE JANITORIAL	223.80	366.00	142.20	3,652.64	4,026.00	373.36	4,392.00	739.36	16.83%
OFFICE AND FACILITIES RENT	1,624.92	1,900.00	275.08	17,874.12	20,899.00	3,024.88	22,799.00	4,924.88	21.60%
OFFICE SUPPLIES	269.61	606.00	336.39	3,798.90	6,660.00	2,861.10	7,266.00	3,467.10	47.72%
PERMITS AND FEES	0.00	0.00	0.00	378.96	405.00	26.04	405.00	26.04	6.43%
POSTAGE	0.00	771.00	771.00	3,716.39	4,625.00	908.61	4,625.00	908.61	19.65%
PUBLICATION CHARGES	68.07	0.00	(68.07)	106.77	1,590.00	1,483.23	1,590.00	1,483.23	93.28%
TELEPHONE	129.66	127.00	(2.66)	1,423.64	1,397.00	(26.64)	1,524.00	100.36	6.59%
TRAINING AND SEMINARS	0.00	490.00	490.00	388.21	5,384.00	4,995.79	5,874.00	5,485.79	93.39%
TRAVEL	0.00	289.00	289.00	541.63	3,173.00	2,631.37	3,462.00	2,920.37	84.35%
TRUSTEE FEES	1,125.00	1,125.00	0.00	11,280.00	11,475.00	195.00	12,600.00	1,320.00	10.48%
UTILITIES - GAS & ELECTRIC	1,985.40	2,352.00	366.60	23,588.92	21,402.00	(2,186.92)	23,518.00	(70.92)	(0.30)%
DEPRECIATION EXPENSE	4,871.91	5,847.00	975.09	52,766.21	64,317.00	11,550.79	70,164.00	17,397.79	24.80%
Total OPERATING EXPENSES	24,853.84	38,536.00	13,682.16	1,389,677.33	1,704,078.00	314,400.67	1,742,049.00	352,371.67	20.23%

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	35.00	35.00	35.00	35.00	100.00%
CAPITAL OUTLAY	<u>28,081.07</u>	<u>25,000.00</u>	(3,081.07)	<u>139,958.38</u>	<u>103,700.00</u>	(36,258.38)	<u>211,634.00</u>	<u>71,675.62</u>	33.87%
Total OTHER EXPENSES	<u>28,081.07</u>	<u>25,000.00</u>	(3,081.07)	<u>139,958.38</u>	<u>103,735.00</u>	(36,223.38)	<u>211,669.00</u>	<u>71,710.62</u>	33.88%
Total EXPENDITURES	<u>81,084.76</u>	<u>84,337.00</u>	<u>3,252.24</u>	<u>1,747,163.41</u>	<u>2,040,592.00</u>	<u>293,428.59</u>	<u>2,207,292.00</u>	<u>460,128.59</u>	20.85%
EXCESS REVENUE OVER EXPENDITURES	<u>91,551.24</u>	<u>71,264.00</u>	<u>20,287.24</u>	<u>112,362.31</u>	(303,886.00)	<u>416,248.31</u>	(314,680.00)	<u>427,042.31</u>	(135.71)%

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL SPECIAL REVENUE (60)									
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	1,565.41	102.00	1,463.41	23,122.66	1,122.00	22,000.66	1,222.00	21,900.66	1,792.20%
OTHER REVENUE	<u>0.00</u>	<u>3.00</u>	<u>(3.00)</u>	<u>165.66</u>	<u>23.00</u>	<u>142.66</u>	<u>26.00</u>	<u>139.66</u>	<u>537.15%</u>
Total MISCELLANEOUS	1,565.41	105.00	1,460.41	143,288.32	121,145.00	22,143.32	121,248.00	22,040.32	18.18%
USER FEES									
USER FEES - RESIDENTIAL	47,412.89	35,130.00	12,282.89	435,885.03	386,430.00	49,455.03	421,560.00	14,325.03	3.40%
USER FEES - COMMERCIAL	4,374.00	3,248.00	1,126.00	40,226.61	35,722.00	4,504.61	38,970.00	1,256.61	3.22%
PENALTIES ON USER FEES	641.55	534.00	107.55	7,611.10	5,874.00	1,737.10	6,408.00	1,203.10	18.77%
TRANSFER FEE REVENUE	<u>63.00</u>	<u>81.00</u>	<u>(18.00)</u>	<u>449.65</u>	<u>891.00</u>	<u>(441.35)</u>	<u>972.00</u>	<u>(522.35)</u>	<u>(53.74)%</u>
Total USER FEES	52,491.44	38,993.00	13,498.44	484,172.39	428,917.00	55,255.39	467,910.00	16,262.39	3.48%
Total REVENUES	54,056.85	39,098.00	14,958.85	627,460.71	550,062.00	77,398.71	589,158.00	38,302.71	6.50%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,645.23	3,052.00	(1,593.23)	34,065.10	33,569.00	(496.10)	36,621.00	2,555.90	6.98%
PAYROLL - MAINTENANCE	0.00	3,856.00	3,856.00	10,411.82	42,410.00	31,998.18	46,266.00	35,854.18	77.50%
PAYROLL - OFFICE	3,114.86	2,042.00	(1,072.86)	21,113.64	22,455.00	1,341.36	24,497.00	3,383.36	13.81%
EMPLOYEE BENEFITS - FICA/MEDIC	117.15	135.00	17.85	1,000.74	1,477.00	476.26	1,612.00	611.26	37.92%
EMPLOYEE BENEFITS - MED. INS	3,016.14	3,255.00	238.86	29,036.83	38,448.00	9,411.17	41,703.00	12,666.17	30.37%
EMPLOYEE BENEFITS - PERS	1,705.66	2,258.00	552.34	15,569.19	24,833.00	9,263.81	27,091.00	11,521.81	42.53%
EMPLOYEE BENEFITS - SII	10.86	92.00	81.14	544.59	1,070.00	525.41	1,151.00	606.41	52.69%
SEPIRA	3.45	4.00	0.55	30.06	44.00	13.94	48.00	17.94	37.38%
UNIFORMS	0.00	0.00	0.00	85.68	727.00	641.32	727.00	641.32	88.21%
OPEB EXPENSE	949.36	2,595.00	1,645.64	10,442.96	28,555.00	18,112.04	31,150.00	20,707.04	66.48%
ACCRUED LEAVE EXPENSE	199.43	166.00	(33.43)	2,017.03	1,836.00	(181.03)	2,000.00	(17.03)	(0.85)%
OTHER PAYROLL EXPENSES	0.05	25.00	24.95	86.05	275.00	188.95	300.00	213.95	71.32%
CAR ALLOWANCE EXPENSE	<u>0.00</u>	<u>(5.00)</u>	<u>(5.00)</u>	<u>0.00</u>	<u>(45.00)</u>	<u>(45.00)</u>	<u>(50.00)</u>	<u>(50.00)</u>	<u>100.00%</u>
Total PAYROLL RELATED EXPENSES	13,762.19	17,475.00	3,712.81	124,403.69	195,654.00	71,250.31	213,116.00	88,712.31	41.63%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
LEGAL	68.96	230.00	161.04	2,079.06	2,520.00	440.94	2,750.00	670.94	24.40%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	118.80	95.00	(23.80)	95.00	(23.80)	(25.05)%
ENGINEERING & SURVEYING	12.25	0.00	(12.25)	258.84	500.00	241.16	500.00	241.16	48.23%
SNOW REMOVAL - FLOWING	1,012.50	20,000.00	18,987.50	1,225,979.13	675,000.00	(550,979.13)	675,000.00	(550,979.13)	(81.63)%
SNOW REMOVAL - SANDING	0.00	4,500.00	4,500.00	31,795.72	75,000.00	43,204.28	75,000.00	43,204.28	57.61%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	722.49	633.00	(89.49)	8,029.79	6,954.00	(1,075.79)	7,587.00	(442.79)	(5.84)%
BUILDING REPAIRS AND MAINT.	131.44	440.00	308.56	322.88	4,836.00	4,513.12	5,276.00	4,953.12	93.88%
COMPUTER EXPENSE	112.73	240.00	127.27	4,437.61	5,682.00	1,244.39	5,932.00	1,494.39	25.19%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	597.09	685.00	87.91	685.00	87.91	12.83%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	134.27	550.00	415.73	700.00	565.73	80.82%
EQUIPMENT RENTAL	14.33	20.00	5.67	674.24	765.00	90.76	832.00	157.76	18.96%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,710.00	10,000.00	4,290.00	10,000.00	4,290.00	42.90%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	3,721.00	87.67	3,721.00	87.67	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	32.46	466.00	433.54	605.17	5,134.00	4,528.83	5,600.00	4,994.83	89.19%
OFFICE JANITORIAL	37.30	61.00	23.70	608.80	671.00	62.20	732.00	123.20	16.83%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	2,992.22	3,483.00	490.78	3,800.00	807.78	21.26%
OFFICE SUPPLIES	48.13	111.00	62.87	1,449.21	1,228.00	(221.21)	1,339.00	(110.21)	(8.23)%
PERMITS AND FEES	0.00	0.00	0.00	563.16	668.00	104.84	668.00	104.84	15.69%
POSTAGE	0.00	188.00	188.00	1,445.53	1,125.00	(320.53)	1,125.00	(320.53)	(28.49)%
PUBLICATION CHARGES	11.34	750.00	738.66	1,220.55	1,600.00	379.45	2,265.00	1,044.45	46.11%
TELEPHONE	12.94	12.00	(0.94)	142.01	132.00	(10.01)	144.00	1.99	1.38%
TRAINING AND SEMINARS	0.00	71.00	71.00	84.31	781.00	696.69	852.00	767.69	90.10%
TRAVEL	0.00	166.00	166.00	582.16	1,818.00	1,235.84	1,984.00	1,401.84	70.66%
TRUSTEE FEES	187.50	188.00	0.50	1,880.00	1,913.00	33.00	2,100.00	220.00	10.48%
UTILITIES - GAS & ELECTRIC	46.59	184.00	137.41	612.06	815.00	202.94	971.00	358.94	36.97%
VEHICLE EXP FUEL/OIL/SUPP	168.73	1,037.00	868.27	4,125.73	11,399.00	7,273.27	12,436.00	8,310.27	66.82%
VEH EXP R&M	24.67	655.00	630.33	1,680.29	7,197.00	5,516.71	7,852.00	6,171.71	78.60%
DEPRECIATION EXPENSE	8,959.09	0.00	(8,959.09)	57,115.46	0.00	(57,115.46)	0.00	(57,115.46)	0%
Total OPERATING EXPENSES	11,874.27	30,269.00	18,394.73	1,360,788.52	836,301.00	(524,487.52)	841,975.00	(518,813.52)	(54.84)%

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL SPECIAL REVENUE (60)									
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	100.00%
CAPITAL OUTLAY	<u>1,108.89</u>	<u>15,000.00</u>	<u>13,891.11</u>	<u>246,495.51</u>	<u>302,500.00</u>	<u>56,004.49</u>	<u>460,106.00</u>	<u>213,610.49</u>	46.43%
Total OTHER EXPENSES	<u>1,108.89</u>	<u>15,000.00</u>	<u>13,891.11</u>	<u>246,495.51</u>	<u>302,510.00</u>	<u>56,014.49</u>	<u>460,116.00</u>	<u>213,620.49</u>	46.43%
Total EXPENDITURES	<u>26,745.35</u>	<u>62,744.00</u>	<u>35,998.65</u>	<u>1,731,687.72</u>	<u>1,334,465.00</u>	<u>(397,222.72)</u>	<u>1,515,207.00</u>	<u>(216,480.72)</u>	<u>(10.52)%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>27,311.50</u>	<u>(23,646.00)</u>	<u>50,957.50</u>	<u>(1,104,227.01)</u>	<u>(784,403.00)</u>	<u>(319,824.01)</u>	<u>(926,049.00)</u>	<u>254,783.43</u>	13.07%

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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	8,678.25	5,519.00	3,159.25	92,993.22	60,710.00	32,283.22	66,230.00	26,763.22	40.41%
OTHER REVENUE	0.00	0.00	0.00	285.00	0.00	285.00	0.00	285.00	0.00%
Total MISCELLANEOUS	<u>8,678.25</u>	<u>5,519.00</u>	<u>3,159.25</u>	<u>93,278.22</u>	<u>60,710.00</u>	<u>32,568.22</u>	<u>66,230.00</u>	<u>27,048.22</u>	<u>40.84%</u>
Total REVENUES	<u>8,678.25</u>	<u>5,519.00</u>	<u>3,159.25</u>	<u>93,278.22</u>	<u>60,710.00</u>	<u>32,568.22</u>	<u>66,230.00</u>	<u>27,048.22</u>	<u>40.84%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	205.80	831.00	625.20	6,998.62	9,131.00	2,132.38	9,962.00	2,963.38	29.75%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	110.00	0.00	(110.00)	0.00	(110.00)	0.00%
EQUIPMENT RENTAL	16.25	13.00	(3.25)	178.75	138.00	(40.75)	151.00	(27.75)	(18.38)%
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	3,158.00	74.60	3,158.00	74.60	2.36%
MISC EXPENDITURES - MGMT FEES	565.05	543.00	(22.05)	6,242.69	5,967.00	(275.69)	6,510.00	267.31	4.11%
OFFICE JANITORIAL	800.00	402.00	(398.00)	6,975.00	4,417.00	(2,558.00)	4,819.00	(2,156.00)	(44.74)%
OFFICE SUPPLIES	0.00	68.00	68.00	270.59	272.00	1.41	272.00	1.41	0.52%
UTILITIES - GAS & ELECTRIC	974.86	1,951.00	976.14	13,500.97	8,833.00	(4,667.97)	10,270.00	(3,230.97)	(31.46)%
DEPRECIATION EXPENSE	5,399.06	0.00	(5,399.06)	28,780.28	0.00	(28,780.28)	0.00	(28,780.28)	0%
Total OPERATING EXPENSES	<u>7,961.02</u>	<u>3,808.00</u>	<u>(4,153.02)</u>	<u>66,140.30</u>	<u>31,916.00</u>	<u>(34,224.30)</u>	<u>35,142.00</u>	<u>(30,998.30)</u>	<u>(6.31)%</u>
OTHER EXPENSES									
CAPITAL OUTLAY	0.00	0.00	0.00	7,095.00	0.00	(7,095.00)	0.00	(7,095.00)	0.00%
Total OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,095.00</u>	<u>0.00</u>	<u>(7,095.00)</u>	<u>0.00</u>	<u>(7,095.00)</u>	<u>0.00%</u>
Total EXPENDITURES	<u>7,961.02</u>	<u>3,808.00</u>	<u>(4,153.02)</u>	<u>73,235.30</u>	<u>31,916.00</u>	<u>(41,319.30)</u>	<u>35,142.00</u>	<u>(38,093.30)</u>	<u>(26.50)%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>717.23</u>	<u>1,711.00</u>	<u>(993.77)</u>	<u>20,042.92</u>	<u>28,794.00</u>	<u>(8,751.08)</u>	<u>31,088.00</u>	<u>65,141.52</u>	<u>209.54%</u>



KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	37%
CASH POSITION						WATER	41%
						SEWER	22%
Jun-23						SNOW	1%
FUND	BEGINNING					ENDING	
	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 7,856,402.67	\$ (11,218.30)	\$ -	\$ 90,028.45	\$ (211,119.04)	\$ 7,724,093.78	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 123,401.08	\$ 11,218.30	\$ -	\$ -	\$ -	\$ 134,619.38	
GENERAL INVESTMENT	\$ 38.73	\$ 185,000.00	\$ -	\$ 49.34	\$ -	\$ 185,088.07	
GF TOTAL						\$ 8,043,801.23	
WATER FUND	\$ 6,858,420.32	\$ (17,202.05)	\$ -	\$ 815,671.74	\$ (683,289.71)	\$ 6,973,600.30	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 280,559.07	\$ 21,375.36	\$ -	\$ -	\$ -	\$ 301,934.43	
WATER INVESTMENT	\$ 20.20	\$ 205,000.00	\$ -	\$ 54.67	\$ -	\$ 205,074.87	
KGID/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DIST DEBT RESERVE	\$ 345,343.28	\$ (116,651.65)	\$ -	\$ -	\$ -	\$ 228,691.63	
TREAT DEBT RESERVE	\$ 524,377.12	\$ 67,801.99	\$ -	\$ -	\$ -	\$ 592,179.11	
CAP IMPROV. RESERVE	\$ 1,013,916.63	\$ 44,676.35	\$ -	\$ -	\$ (397,208.24)	\$ 661,384.74	
WF TOTAL						\$ 8,962,865.08	
SEWER FUND	\$ 4,679,950.56	\$ (391.68)	\$ -	\$ 170,494.70	\$ (179,902.97)	\$ 4,670,150.61	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 4,308.42	\$ 391.68	\$ -	\$ -	\$ -	\$ 4,700.10	
SEWER INVESTMENT	\$ 33.96	\$ 105,000.00	\$ -	\$ 28.00	\$ -	\$ 105,061.96	
SF TOTAL						\$ 4,779,912.67	
SNOW REV. FUND	\$ 32,723.07	\$ (6,100.12)	\$ -	\$ 53,601.17	\$ (21,379.40)	\$ 58,844.72	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 67,101.26	\$ 6,100.12	\$ -	\$ -	\$ -	\$ 73,201.38	
SNOW INVESTMENT	\$ 19.36	\$ 5,000.00	\$ -	\$ 1.34	\$ -	\$ 5,020.70	
SNOW TOTAL						\$ 137,066.80	
298 KINGSBURY GRADE RENTAL	\$ 180,381.54	\$ -	\$ -	\$ 14,244.85	\$ (1,641.09)	\$ 192,985.30	
80 RENTAL TOTAL						\$ 192,985.30	
GRAND TOTALS	\$ 21,966,997.27	\$ 500,000.00	\$ -	\$ 1,129,929.41	\$ (1,492,899.36)	\$ 22,116,631.08	
CHECKING							
US BANK	\$ 563,256.78	\$ (200,000.00)	\$ -	\$ 657,704.36	\$ (590,360.97)	\$ 430,600.17	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ -	\$ -	\$ -	\$ 133.35	\$ -	\$ 133.35	
5.2% ZIONS BANCORPORATION	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 250,000.00	
LOCAL GOVT POOLED	\$ 21,407,515.87	\$ (300,000.00)	\$ -	\$ 78,269.44	\$ -	\$ 21,185,785.31	
GRAND TOTALS	\$ 21,970,884.90	\$ -	\$ -	\$ 736,107.15	\$ (590,360.97)	\$ 22,116,631.08	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 6/30/2023

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	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	7,724,093.78	6,973,600.30	4,670,150.61	58,844.72	0.00	192,985.30	19,619,674.71
DISTRIBUTION DEBT SERVICE	0.00	228,691.63	0.00	0.00	0.00	0.00	228,691.63
TREATMENT DEBT SERVICE	0.00	592,179.11	0.00	0.00	0.00	0.00	592,179.11
CAPITAL IMPROVEMENT RESERVE	0.00	661,384.74	0.00	0.00	0.00	0.00	661,384.74
CASH HELD BY DOUGLAS COUNTY	2,399.21	0.00	0.00	0.00	0.00	0.00	2,399.21
Total CASH	7,726,992.99	8,455,855.78	4,670,150.61	58,844.72	0.00	192,985.30	21,104,829.40
INVESTMENTS							
INVESTMENTS	319,707.45	507,009.30	109,762.06	78,222.08	0.00	0.00	1,014,700.89
Total INVESTMENTS	319,707.45	507,009.30	109,762.06	78,222.08	0.00	0.00	1,014,700.89
ACCOUNTS RECEIVABLE							
ACCOUNTS RECEIVABLE	0.00	318,740.84	105,111.54	35,057.66	0.00	0.00	458,910.04
RENT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	4,701.02	4,701.02
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	97,177.09	0.00	0.00	0.00	0.00	0.00	97,177.09
A/R-EDGEWOOD WTR CO.	0.00	1,113.02	0.00	0.00	0.00	0.00	1,113.02
INTEREST RECEIVABLE - INVEST.	30,545.23	32,228.93	18,145.72	1,634.80	0.00	0.00	82,554.68
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	136,508.21	354,741.75	124,586.74	36,914.04	0.00	4,701.02	657,451.76
MATERIAL INVENTORY							
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	0.00	145,228.11
Total MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	0.00	145,228.11
PREPAID EXPENSES							
PREPAID EXPENSES	175.79	11,952.55	2,495.38	580.07	0.00	0.00	15,203.79
Total PREPAID EXPENSES	175.79	11,952.55	2,495.38	580.07	0.00	0.00	15,203.79

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 6/30/2023

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSURE COSTS (NET)							
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	<u>0.00</u>	<u>(291,443.72)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(291,443.72)</u>
Total DEFERRED CHARGES BOND ISSURE COSTS	0.00	58,255.82	0.00	0.00	0.00	0.00	58,255.82
Total CURRENT ASSETS	8,183,384.44	9,532,166.78	4,907,871.32	174,560.91	0.00	197,686.32	22,995,669.77
FIXED ASSETS							
PROPERTY PLANT & EQUIPMENT (NET)							
OFFICE EQUIPMENT	21,365.79	82,955.44	40,151.99	9,105.46	0.00	0.00	153,578.68
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	<u>(19,140.87)</u>	<u>(66,658.23)</u>	<u>(30,848.10)</u>	<u>(6,901.85)</u>	<u>0.00</u>	<u>0.00</u>	<u>(123,549.05)</u>
ACCUM. DEPR. EQUIPMENT	19,937.18	4,614,265.01	287,681.77	43,990.78	0.00	0.00	4,965,874.74
UTILITY PLANT IN SERVICE	<u>(18,789.48)</u>	<u>(2,769,128.37)</u>	<u>(136,556.79)</u>	<u>(41,586.31)</u>	<u>0.00</u>	<u>(102.40)</u>	<u>(2,966,163.35)</u>
ACCUM. DEPR. UTILITY PLANT INFRASTRUCTURE	81,156.48	20,484,991.85	5,659,395.29	0.00	0.00	1,219,163.61	27,444,707.23
ACCUM. DEPR. UTILITY PLANT INFRASTRUCTURE	<u>(6,725.88)</u>	<u>(3,732,640.56)</u>	<u>(5,350,335.47)</u>	<u>0.00</u>	<u>0.00</u>	<u>(100,870.99)</u>	<u>(9,190,572.90)</u>
ACCUM. DEPR. INFRASTRUCTURE	11,368,270.99	28,819,215.50	1,239,746.33	142,220.11	0.00	0.00	41,569,452.93
OTHER ASSETS	<u>(8,574,473.34)</u>	<u>(10,318,549.75)</u>	<u>(272,426.80)</u>	<u>(55,641.99)</u>	<u>0.00</u>	<u>0.00</u>	<u>(19,221,091.88)</u>
ACCUM DEPR. OZONE FACILITY	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
VEHICLES & EQUIPMENT	0.00	<u>(301,812.71)</u>	0.00	0.00	0.00	0.00	<u>(301,812.71)</u>
ACCUM. DEPR. VEHICLES & EQUIP	809,576.34	552,313.34	8,113.28	393,772.45	0.00	0.00	1,763,775.41
CONSTRUCTION IN PROGRESS	<u>(754,379.77)</u>	<u>(517,469.78)</u>	<u>(8,113.28)</u>	<u>(357,340.27)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,637,303.10)</u>
Total PROPERTY PLANT & EQUIPMENT (NET)	165,493.47	1,276,501.19	146,967.98	66,468.75	0.00	0.00	1,655,431.39
Total FIXED ASSETS	3,092,290.91	38,929,110.19	1,583,776.20	194,087.13	0.00	1,118,190.22	44,917,454.65
Total ASSETS	11,275,675.35	48,461,276.97	6,491,647.52	368,648.04	0.00	1,315,876.54	67,913,124.42

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 6/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES							
CURRENT LIABILITIES							
ACCOUNTS PAYABLE							
ACCOUNTS PAYABLE - TRADE	31,845.53	435,872.03	22,545.23	3,422.40	(2.25)	1,524.87	495,207.81
ACCOUNTS PAYABLE - SUSPENSE	2,364.52	7,548.02	5,212.56	2,003.16	2.25	257.25	17,387.76
LOSS PROTECTION PAYABLE	0.00	(246.72)	0.00	0.00	0.00	0.00	(246.72)
LINE PAYABLE	0.00	46.93	0.00	0.00	0.00	0.00	46.93
Total ACCOUNTS PAYABLE	34,210.05	443,220.26	27,757.79	5,425.56	0.00	1,782.12	512,395.78
PAYROLL RELATED PAYABLES							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	8,142.48	79,072.03	13,196.50	5,826.12	0.00	0.00	106,237.13
ACCRUED TAXES VAC/SICK	2,245.03	19,771.88	3,527.78	1,523.27	0.00	0.00	27,067.96
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	119,857.64	572,786.72	106,928.28	85,808.32	0.00	0.00	885,380.96
SIIS PAYABLE	0.00	(3,106.67)	0.00	0.00	0.00	0.00	(3,106.67)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	130,245.15	668,523.96	123,652.56	93,157.71	0.00	0.00	1,015,579.38
REFUNDABLE DEPOSITS							
REFUNDABLE DEPOSITS	0.00	130,001.00	77,321.00	0.00	0.00	7,176.00	214,498.00
PREPAID USER FEES	0.00	53,297.23	19,615.36	5,858.63	0.00	0.00	78,771.22
Total REFUNDABLE DEPOSITS	0.00	183,298.23	96,936.36	5,858.63	0.00	7,176.00	293,269.22
Total CURRENT LIABILITIES	164,455.20	1,295,042.45	248,346.71	104,441.90	0.00	8,958.12	1,821,244.38

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 6/30/2023

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
LONG TERM LIABILITIES							
BONDS PAYABLE							
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF Loan Payable #2	0.00	989,265.54	0.00	0.00	0.00	0.00	989,265.54
SRF Loan Interest Payable	0.00	14,641.12	0.00	0.00	0.00	0.00	14,641.12
SRF Loan Payable #3	0.00	1,393,254.06	0.00	0.00	0.00	0.00	1,393,254.06
SRF Loan Interest Payable #3	0.00	19,853.87	0.00	0.00	0.00	0.00	19,853.87
SRF Loan Payable #4	0.00	6,401,347.97	0.00	0.00	0.00	0.00	6,401,347.97
SRF Loan Interest Payable #4	0.00	76,496.10	0.00	0.00	0.00	0.00	76,496.10
SRF LOAN #5 PAYABLE	0.00	4,070,421.69	0.00	0.00	0.00	0.00	4,070,421.69
SRF LOAN #5 INTEREST PAYABLE	0.00	46,402.81	0.00	0.00	0.00	0.00	46,402.81
Total BONDS PAYABLE	0.00	13,011,683.16	0.00	0.00	0.00	0.00	13,011,683.16
Total LONG TERM LIABILITIES	0.00	13,011,683.16	0.00	0.00	0.00	0.00	13,011,683.16
Total LIABILITIES	164,455.20	14,306,725.61	248,346.71	104,441.90	0.00	8,958.12	14,832,927.54
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	6,929,332.71	30,962,844.78	2,156,152.90	1,087,897.55	0.00	133,954.40	41,270,182.34
Total RETAINED EARNINGS	6,929,332.71	30,962,844.78	2,156,152.90	1,087,897.55	0.00	133,954.40	41,270,182.34
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

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 6/30/2023

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
EXCESS REVENUE OVER EXPENDITTURES							
ADVALOREM TAXES	562,055.73	0.00	0.00	0.00	0.00	0.00	562,055.73
PERSONAL PROPERTY TAX	8,063.87	0.00	0.00	0.00	0.00	0.00	8,063.87
ADVALOREM MAKE-UP	455,944.42	0.00	0.00	0.00	0.00	0.00	455,944.42
STATE TAX DISTRIBUTION	692,940.00	0.00	0.00	0.00	0.00	0.00	692,940.00
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	3,498,600.51	1,750,999.03	483,328.88	0.00	0.00	5,732,928.42
RESIDENTIAL TIER 1 CONSUMPTION	0.00	325,684.31	29,629.21	0.00	0.00	0.00	355,313.52
RESIDENTIAL TIER 2 CONSUMPTION	0.00	64,435.55	0.00	0.00	0.00	0.00	64,435.55
RESIDENTIAL TIER 3 CONSUMPTION	0.00	73,153.55	0.00	0.00	0.00	0.00	73,153.55
RESIDENTIAL FIRE PROTECTION	0.00	81,753.99	0.00	0.00	0.00	0.00	81,753.99
USER FEES - COMMERCIAL	0.00	364,186.53	42,232.88	44,600.61	0.00	0.00	451,020.02
COMMERCIAL FIRE PROTECTION	0.00	93,837.84	0.00	0.00	0.00	0.00	93,837.84
COMMERCIAL CONSUMPTION	0.00	106,365.48	37,961.18	0.00	0.00	0.00	144,326.66
PENALTIES ON USER FEES	0.00	47,459.27	25,346.13	8,247.42	0.00	0.00	81,052.82
SERVICE CHARGES	0.00	15,121.25	0.00	0.00	0.00	0.00	15,121.25
RETURN CHECK FEES	0.00	542.56	0.00	0.00	0.00	0.00	542.56
CONNECTION FEES	0.00	15,800.00	10,200.00	0.00	0.00	0.00	26,000.00
INTEREST ON INVESTMENTS	235,091.43	268,282.90	136,634.90	24,758.83	0.00	0.00	664,768.06
TRANSFER FEE REVENUE	0.00	5,231.25	1,936.96	503.65	0.00	0.00	7,671.86
PLAN REVIEW FEE	0.00	1,500.00	1,250.00	0.00	0.00	0.00	2,750.00
SERVLINE ADMIN REVENUE	0.00	1,827.97	0.00	0.00	0.00	0.00	1,827.97
SERVLINE LOSS INSURANCE	0.00	18,777.72	0.00	0.00	0.00	0.00	18,777.72
SERVLINE LINE INSURANCE	0.00	2,708.04	0.00	0.00	0.00	0.00	2,708.04
RENTAL INCOME	11,833.28	0.00	0.00	0.00	0.00	101,496.90	113,330.18
OTHER REVENUE	1,606.16	30,787.27	591.33	195.66	0.00	285.00	33,465.42
PAYROLL - MANAGER	(52,873.80)	(177,656.57)	(84,798.36)	(37,161.92)	0.00	0.00	(352,490.65)
PAYROLL - MAINTENANCE	(14,576.55)	(361,412.07)	0.00	(10,411.82)	0.00	0.00	(386,400.44)
PAYROLL - OFFICE	(23,271.33)	(62,057.02)	(46,542.72)	(23,271.10)	0.00	0.00	(155,142.17)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,393.08)	(9,237.67)	(2,286.56)	(1,100.40)	0.00	0.00	(14,017.71)
EMPLOYEE BENEFITS - MED. INS	(40,507.71)	(195,535.48)	(41,149.68)	(31,410.73)	0.00	0.00	(308,603.60)
EMPLOYEE BENEFITS - PERS	(22,778.84)	(137,994.58)	(33,348.54)	(17,061.07)	0.00	0.00	(211,183.03)
EMPLOYEE BENEFITS - SIIS	(865.82)	(5,961.89)	(634.95)	(552.19)	0.00	0.00	(8,014.85)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 6/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SEP/IRA	(81.19)	(810.26)	(97.53)	(32.54)	0.00	0.00	(1,021.52)
UNIFORMS	(175.78)	(3,133.33)	(59.30)	(85.68)	0.00	0.00	(3,454.09)
OPRB EXPENSE	(15,189.96)	(138,608.04)	(24,683.64)	(11,392.32)	0.00	0.00	(189,873.96)
ACCRUED LEAVE EXPENSE	(2,740.96)	(7,929.97)	(5,188.70)	(2,385.06)	0.00	0.00	(18,244.69)
OTHER PAYROLL EXPENSES	(91.45)	(1,714.31)	(317.96)	(91.78)	0.00	0.00	(2,215.50)
CAR ALLOWANCE EXPENSE	763.19	3,815.86	508.75	0.00	0.00	0.00	5,087.80
ACCOUNTING	(1,911.10)	(22,933.20)	(11,466.60)	(1,911.10)	0.00	0.00	(38,222.00)
LEGAL	(1,543.06)	(33,134.25)	(11,038.22)	(2,346.24)	0.00	0.00	(48,061.77)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	0.00	(1,320.00)
ENGINEERING & SURVEYING	(15,427.32)	(8,636.65)	(2,629.17)	(344.59)	0.00	0.00	(27,037.73)
EROSION AND DRAINAGE	(5,284.57)	0.00	0.00	0.00	0.00	0.00	(5,284.57)
ROAD MAINTENANCE & SUPPLIES	(328,236.43)	0.00	0.00	0.00	0.00	0.00	(328,236.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(1,225,979.13)	0.00	0.00	(1,225,979.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,795.72)	0.00	0.00	(31,795.72)
DCLTSA PRO-RATA M & O	0.00	0.00	(562,630.00)	0.00	0.00	0.00	(562,630.00)
DCLTSA ASSESSMENTS	0.00	0.00	(496,649.00)	0.00	0.00	0.00	(496,649.00)
BANK CHARGES	0.00	(46,723.46)	(31,518.52)	(8,981.15)	0.00	0.00	(87,223.13)
BUILDING REPAIRS AND MAINT.	(1,201.65)	(4,649.02)	(2,014.24)	(335.74)	0.00	(7,255.87)	(15,456.52)
COMPUTER EXPENSE	(2,950.15)	(44,033.39)	(12,468.67)	(4,790.85)	0.00	0.00	(64,243.06)
DUES & SUBSCRIPTIONS	(597.09)	(7,909.45)	(3,485.86)	(597.09)	0.00	0.00	(12,589.49)
EQUIP. SUPPLIES/MAINT./REPAIRS	(919.05)	(11,154.18)	(107,227.02)	(134.27)	0.00	(110.00)	(119,544.52)
EQUIPMENT RENTAL	(183.07)	(7,028.85)	(3,212.24)	(717.71)	0.00	(195.00)	(11,336.87)
FIELD SUPPLIES, TOOLS & SIGNS	(6,704.46)	0.00	0.00	(11,431.38)	0.00	0.00	(18,135.84)
SECURITY EXPENSE	0.00	(6,817.73)	(7,439.41)	0.00	0.00	0.00	(14,257.14)
INSURANCE AND BONDS	(6,716.73)	(90,474.10)	(21,799.96)	(3,633.33)	0.00	(3,083.40)	(125,707.52)
INVENTORY PARTS	0.00	(6,537.95)	68.91	0.00	0.00	0.00	(6,469.04)
METER REPAIR & MAINT	0.00	(4,823.32)	0.00	0.00	0.00	0.00	(4,823.32)
LIEN FEES	0.00	(356.82)	0.00	0.00	0.00	0.00	(356.82)
MISCELLANEOUS EXPENDITURES	(3,514.18)	(19,582.70)	(10,990.83)	(2,627.51)	0.00	(6,771.37)	(43,486.59)
OFFICE JANITORIAL	(1,529.85)	(7,752.96)	(3,876.44)	(646.10)	0.00	(7,775.00)	(21,580.35)
OFFICE AND FACILITIES RENT	(3,249.84)	(38,998.08)	(19,499.04)	(3,263.04)	0.00	0.00	(65,010.00)
OFFICE SUPPLIES	(539.58)	(7,698.37)	(4,326.67)	(1,601.98)	0.00	(270.59)	(14,437.19)
PERMITS AND FEES	(63.16)	(7,864.14)	(378.96)	(563.16)	0.00	0.00	(8,869.42)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 6/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
POSTAGE	0.00	(6,502.18)	(4,416.16)	(1,685.45)	0.00	0.00	(12,603.79)
PUBLICATION CHARGES	(122.79)	(433.53)	(106.77)	(1,220.55)	0.00	0.00	(1,883.64)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,236.16)	0.00	0.00	0.00	0.00	(1,236.16)
TELEPHONE	(154.95)	(13,836.73)	(1,553.30)	(154.95)	0.00	0.00	(15,699.93)
TRAINING AND SEMINARS	(84.31)	(4,460.49)	(388.21)	(84.31)	0.00	0.00	(5,017.32)
TRAVEL	(337.55)	(2,905.24)	(715.51)	(611.14)	0.00	0.00	(4,569.44)
TRUSTEE FEES	(2,067.50)	(24,810.00)	(12,405.00)	(2,067.50)	0.00	0.00	(41,350.00)
UTILITIES - GAS & ELECTRIC	(2,618.52)	(264,038.14)	(25,618.77)	(643.71)	0.00	(14,451.87)	(307,371.01)
VEHICLE EXP FUEL/OIL/SUPP	(4,486.89)	(30,318.53)	0.00	(4,219.63)	0.00	0.00	(39,025.05)
VEH EXP R&M	(13,513.93)	(22,059.00)	0.00	(3,071.63)	0.00	0.00	(38,644.56)
WATER MONITORING/SAMPLING	0.00	(16,672.00)	0.00	0.00	0.00	0.00	(16,672.00)
WATER/SEWER SHED MANAGEMENT	0.00	(15,231.24)	0.00	0.00	0.00	0.00	(15,231.24)
WATER DIST SYSTEM EXPENSE	0.00	(44,172.98)	0.00	0.00	0.00	0.00	(44,172.98)
WATER TREATMENT SYSTEM EXP	0.00	(53,091.36)	0.00	0.00	0.00	0.00	(53,091.36)
INTEREST EXPENSE	0.00	(325,516.00)	0.00	0.00	0.00	0.00	(325,516.00)
CAPITAL OUTLAY	(915,633.83)	(1,980,546.63)	(168,292.63)	(248,879.22)	0.00	(7,095.00)	(3,320,447.31)
AMORTIZATION OF BONDS	0.00	(11,701.39)	0.00	0.00	0.00	0.00	(11,701.39)
DEPRECIATION EXPENSE	(302,058.48)	(1,321,044.64)	(57,450.17)	(61,823.10)	0.00	(31,260.61)	(1,773,637.00)
Total EXCESS REVENUE OVER EXPENDITURES	211,956.37	(598,814.60)	214,548.37	(1,079,601.64)	0.00	23,513.19	(1,228,398.31)
Total FUND EQUITY	7,716,870.76	34,154,551.36	6,243,300.81	8,295.91	0.00	157,467.59	48,280,486.43

JUNE 2023

**STATEMENT OF REVENUE
AND EXPENDITURES**

ALL FUNDS COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 6/1/2023 Through 6/30/2023

DRAFT

	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	1,316.51	5,546.00	(4,229.49)	562,055.73	554,671.00	7,384.73	554,671.00	7,384.73	1.33%
PERSONAL PROPERTY TAX	5.56	2,164.00	(2,158.44)	8,063.87	9,664.00	(1,600.13)	9,664.00	(1,600.13)	-16.56%
ADVALOREM MAKE-UP	1,077.14	4,539.00	(3,461.86)	455,944.42	453,822.00	2,122.42	453,822.00	2,122.42	0.47%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	692,940.00	692,940.00	0.00	692,940.00	0.00	0.00%
Total TAXES	60,144.21	69,994.00	(9,849.79)	1,719,004.02	1,711,097.00	7,907.02	1,711,097.00	7,907.02	0.46%
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	82,689.27	2,036.00	80,653.27	664,768.06	24,440.00	640,328.06	24,440.00	640,328.06	2,620.00%
PLAN REVIEW FEE	250.00	400.00	(150.00)	2,750.00	2,750.00	0.00	2,750.00	0.00	0.00%
RENTAL INCOME	8,503.68	7,370.00	1,133.68	113,330.18	88,430.00	24,900.18	88,430.00	24,900.18	28.16%
OTHER REVENUE	3,177.50	2,248.00	929.50	33,465.42	26,976.00	6,489.42	26,976.00	6,489.42	24.06%
Total MISCELLANEOUS	94,620.45	12,054.00	82,566.45	974,313.66	302,596.00	671,717.66	302,596.00	671,717.66	221.98%
USER FEES									
USER FEES - RESIDENTIAL	485,908.68	473,085.00	12,823.68	5,732,928.42	5,677,010.00	55,918.42	5,677,010.00	55,918.42	0.98%
RESIDENTIAL TIER 1 CONSUMPTION	35,521.72	32,112.00	3,409.72	355,313.52	380,800.00	(25,286.48)	380,800.00	(25,286.48)	-6.64%
RESIDENTIAL TIER 2 CONSUMPTION	8,110.93	11,200.00	(3,089.07)	64,435.55	80,000.00	(15,564.45)	80,000.00	(15,564.45)	-19.46%
RESIDENTIAL TIER 3 CONSUMPTION	5,308.21	11,520.00	(6,211.79)	73,153.55	72,000.00	1,153.55	72,000.00	1,153.55	1.60%
RESIDENTIAL FIRE PROTECTION	6,939.75	6,742.00	197.75	81,753.99	80,900.00	853.99	80,900.00	853.99	1.06%
USER FEES - COMMERCIAL	38,214.73	37,164.00	1,050.73	451,020.02	445,955.00	5,065.02	445,955.00	5,065.02	1.14%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	93,837.84	94,137.00	(299.16)	94,137.00	(299.16)	-0.03%
COMMERCIAL CONSUMPTION	11,390.95	8,859.00	2,531.95	144,326.66	120,547.00	23,779.66	120,547.00	23,779.66	19.73%
PENALTIES ON USER FEES	6,487.37	6,334.00	153.37	81,052.82	76,008.00	5,044.82	76,008.00	5,044.82	6.64%
SERVICE CHARGES	307.58	1,350.00	(1,042.42)	15,121.25	16,200.00	(1,078.75)	16,200.00	(1,078.75)	-6.66%
RETURN CHECK FEES	40.00	40.00	0.00	542.56	480.00	62.56	480.00	62.56	13.03%
CONNECTION FEES	500.00	600.00	(100.00)	26,000.00	16,200.00	9,800.00	16,200.00	9,800.00	60.49%
TRANSFER FEE REVENUE	750.00	894.00	(144.00)	7,671.86	10,728.00	(3,056.14)	10,728.00	(3,056.14)	-28.49%
SERVLINE ADMIN REVENUE	152.71	150.00	2.71	1,827.97	1,798.00	29.97	1,798.00	29.97	1.67%
SERVLINE LOSS INSURANCE	1,213.55	2,608.00	(1,394.45)	18,777.72	31,293.00	(12,515.28)	31,293.00	(12,515.28)	-39.99%
SERVLINE LINE INSURANCE	147.68	190.00	(42.32)	2,708.04	2,270.00	438.04	2,270.00	438.04	19.30%
Total USER FEES	608,838.64	600,693.00	8,145.64	7,150,471.77	7,106,126.00	44,345.77	7,106,126.00	44,345.77	0.62%
Total REVENUES	763,603.30	682,741.00	80,862.30	9,843,789.45	9,119,819.00	723,970.45	9,119,819.00	723,970.45	7.94%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 6/1/2023 Through 6/30/2023

DRAFT

	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	29,352.67	28,738.00	(614.67)	352,490.65	344,852.00	(7,638.65)	344,852.00	(7,638.65)	-2.22%
PAYROLL - MAINTENANCE	29,210.79	43,535.00	14,324.21	386,400.44	522,419.00	136,018.56	522,419.00	136,018.56	26.04%
PAYROLL - OFFICE	14,383.26	13,610.00	(773.26)	155,142.17	163,306.00	8,163.83	163,306.00	8,163.83	5.00%
EMPLOYEE BENEFITS - FICA/MEDIC	1,323.45	1,337.00	13.55	14,017.71	16,039.00	2,021.29	16,039.00	2,021.29	12.60%
EMPLOYEE BENEFITS - MED. INS	23,027.80	28,186.00	5,158.20	308,603.60	359,961.00	51,357.40	359,961.00	51,357.40	14.27%
EMPLOYEE BENEFITS - PERS	20,173.52	21,161.00	987.48	211,183.03	253,911.00	42,727.97	253,911.00	42,727.97	16.83%
EMPLOYEE BENEFITS - SIIS	156.84	797.00	640.16	8,014.85	11,380.00	3,365.15	11,380.00	3,365.15	29.57%
SEP/IRA	82.65	105.00	22.35	1,021.52	1,235.00	213.48	1,235.00	213.48	17.29%
UNIFORMS	400.00	0.00	(400.00)	3,454.09	7,760.00	4,305.91	7,760.00	4,305.91	55.49%
OPEB EXPENSE	15,822.83	25,957.00	10,134.17	189,873.96	311,495.00	121,621.04	311,495.00	121,621.04	39.04%
ACCURED LEAVE EXPENSE	3,673.63	1,957.00	(1,716.63)	18,244.69	23,500.00	5,255.31	23,500.00	5,255.31	22.36%
OTHER PAYROLL EXPENSES	56.72	79.00	22.28	2,215.50	4,150.00	1,934.50	4,150.00	1,934.50	45.05%
CAR ALLOWANCE EXPENSE	(402.43)	(432.00)	(29.57)	(5,037.80)	(5,150.00)	(62.20)	(5,150.00)	(62.20)	1.21%
Total PAYROLL RELATED EXPENSES	137,261.73	165,030.00	27,768.27	1,645,574.41	2,014,858.00	369,283.59	2,014,858.00	369,283.59	18.32%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	38,222.00	42,000.00	3,778.00	42,000.00	3,778.00	9.00%
LEGAL	4,011.00	4,584.00	573.00	48,061.77	55,000.00	6,938.23	55,000.00	6,938.23	12.61%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	1,320.00	967.00	(353.00)	967.00	(353.00)	-36.50%
ENGINEERING & SURVEYING	2,152.50	5,249.00	3,096.50	27,037.73	63,500.00	36,462.27	63,500.00	36,462.27	57.42%
EROSION AND DRAINAGE	2,490.80	1,000.00	(1,490.80)	5,284.57	5,000.00	(284.57)	5,000.00	(284.57)	-5.69%
ROAD MAINTENANCE & SUPPLIES	10,000.00	7,959.00	(2,041.00)	328,236.43	315,599.00	(12,637.43)	315,599.00	(12,637.43)	-4.00%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	1,225,979.13	675,000.00	(550,979.13)	675,000.00	(550,979.13)	-81.63%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	31,795.72	75,000.00	43,204.28	75,000.00	43,204.28	57.61%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	562,630.00	732,924.00	170,294.00	732,924.00	170,294.00	23.23%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	496,649.00	496,649.00	0.00	496,649.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,928.02	7,041.00	(887.02)	87,223.13	84,474.00	(2,749.13)	84,474.00	(2,749.13)	-3.25%
BUILDING REPAIRS AND MAINT.	514.50	6,968.00	6,453.50	15,456.52	83,599.00	68,142.48	83,599.00	68,142.48	81.51%
COMPUTER EXPENSE	3,480.03	7,974.00	4,493.97	64,243.06	105,351.00	41,107.94	105,351.00	41,107.94	39.02%
DUES & SUBSCRIPTIONS	0.00	682.00	682.00	12,589.49	14,743.00	2,153.51	14,743.00	2,153.51	14.61%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 6/1/2023 Through 6/30/2023

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	7,974.32	15,558.00	7,583.68	119,544.52	193,737.00	74,192.48	193,737.00	74,192.48	38.30%
EQUIPMENT RENTAL	693.64	1,925.00	1,231.36	11,336.87	13,222.00	1,885.13	13,222.00	1,885.13	14.26%
FIELD SUPPLIES, TOOLS & SIGNS	11,203.84	80.00	(11,123.84)	18,135.84	30,630.00	12,494.16	30,630.00	12,494.16	58.30%
SECURITY EXPENSE	1,092.40	1,077.00	(15.40)	14,257.14	16,687.00	2,429.86	16,687.00	2,429.86	14.56%
INSURANCE AND BONDS	1,361.23	2,333.00	971.77	125,707.52	140,316.00	14,608.48	140,316.00	14,608.48	10.41%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	1,100.00	1,100.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	(1,692.21)	0.00	1,692.21	6,469.04	15,500.00	9,030.96	15,500.00	9,030.96	58.26%
METER REPAIR & MAINT	0.00	25,000.00	25,000.00	4,823.32	50,000.00	45,176.68	50,000.00	45,176.68	90.35%
LIEN FEES	205.00	35.00	(170.00)	356.82	410.00	53.18	410.00	53.18	12.97%
MISCELLANEOUS EXPENDITURES	2,975.62	2,624.00	(351.62)	43,486.59	31,488.00	(11,998.59)	31,488.00	(11,998.59)	-38.11%
OFFICE JANITORIAL	1,546.00	1,727.00	181.00	21,580.35	20,724.00	(856.35)	20,724.00	(856.35)	-4.13%
OFFICE AND FACILITIES RENT	5,416.40	6,333.00	916.60	65,010.00	75,997.00	10,987.00	75,997.00	10,987.00	14.46%
OFFICE SUPPLIES	1,584.08	2,004.00	419.92	14,437.19	24,313.00	9,875.81	24,313.00	9,875.81	40.62%
PERMITS AND FEES	377.31	311.00	(66.31)	8,869.42	9,911.00	1,041.58	9,911.00	1,041.58	10.51%
POSTAGE	1,999.33	1,125.00	(874.33)	12,603.79	12,500.00	(103.79)	12,500.00	(103.79)	-0.83%
PUBLICATION CHARGES	0.00	880.00	880.00	1,883.64	7,300.00	5,416.36	7,300.00	5,416.36	74.20%
SHOP SUPPLIES/SMALL TOOLS	107.87	584.00	476.13	1,236.16	7,000.00	5,763.84	7,000.00	5,763.84	82.34%
TELEPHONE	1,386.93	1,465.00	78.07	15,699.93	17,580.00	1,880.07	17,580.00	1,880.07	10.69%
TRAINING AND SEMINARS	0.00	2,868.00	2,868.00	5,017.32	34,420.00	29,402.68	34,420.00	29,402.68	85.42%
TRAVEL	649.50	1,759.00	1,109.50	4,569.44	21,100.00	16,530.56	21,100.00	16,530.56	78.34%
TRUSTEE FEES	3,750.00	3,749.00	(1.00)	41,350.00	42,000.00	650.00	42,000.00	650.00	1.55%
UTILITIES - GAS & ELECTRIC	32,795.41	23,865.00	(8,930.41)	307,371.01	234,958.00	(72,413.01)	234,958.00	(72,413.01)	-30.82%
VEHICLE EXP FUEL/OIL/SUPP	939.04	10,364.00	9,424.96	39,025.05	124,358.00	85,332.95	124,358.00	85,332.95	68.62%
VEH EXP R&M	5,535.90	3,398.00	(2,137.90)	38,644.56	40,760.00	2,115.44	40,760.00	2,115.44	5.19%
WATER MONITORING/SAMPLING	715.00	1,482.00	767.00	16,672.00	17,785.00	1,113.00	17,785.00	1,113.00	6.26%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	-1.54%
WATER DIST SYSTEM EXPENSE	2,394.17	5,544.00	3,149.83	44,172.98	66,520.00	22,347.02	66,520.00	22,347.02	33.59%
WATER TREATMENT SYSTEM EXP	14,020.62	6,076.00	(7,944.62)	53,091.36	72,910.00	19,818.64	72,910.00	19,818.64	27.18%
AMORTIZATION OF BONDS	975.07	975.00	(0.07)	11,701.39	11,701.00	(0.39)	11,701.00	(0.39)	0.00%
DEPRECIATION EXPENSE	131,140.65	113,630.00	(17,510.65)	1,773,637.00	1,363,551.00	(410,086.00)	1,363,551.00	(410,086.00)	-30.07%
Total OPERATING EXPENSES	259,723.97	278,228.00	18,504.03	5,780,650.04	5,519,680.00	(260,970.04)	5,519,680.00	(260,970.04)	-2.3657

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 6/1/2023 Through 6/30/2023

DRAFT

	Current Period		Current Period		Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget	Variance						
OTHER EXPENSES										
INTEREST EXPENSE	26,231.45	28,908.00	2,676.55		325,516.00	346,940.00	21,424.00	346,940.00	21,424.00	6.18%
CAPITAL OUTLAY	483,928.62	4,174,031.00	3,690,102.38		3,320,447.31	10,990,991.00	7,670,543.69	10,990,991.00	7,667,726.19	69.76%
Total OTHER EXPENSES	510,160.07	4,202,939.00	3,692,778.93		3,645,963.31	11,337,931.00	7,691,967.69	11,337,931.00	7,689,150.19	67.82%
Total EXPENDITURES	907,145.77	4,646,197.00	3,739,051.23		11,072,187.76	18,872,469.00	7,800,281.24	18,872,469.00	7,797,463.74	41.31%
EXCESS REVENUE OVER EXPENDITURES	(143,542.47)	(3,963,456.00)	3,819,913.53		(1,228,398.31)	(9,752,650.00)	8,524,251.69	(9,752,650.00)	(7,073,493.29)	-72.52%

JUNE 2023

**STATEMENT OF REVENUE
AND EXPENDITURES**

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	1,316.51	5,546.00	(4,229.49)	562,055.73	554,671.00	7,384.73	554,671.00	7,384.73	1.33%
PERSONAL PROPERTY TAX	5.56	2,164.00	(2,158.44)	8,063.87	9,664.00	(1,600.13)	9,664.00	(1,600.13)	-16.56%
ADVALOREM MAKE-UP	1,077.14	4,539.00	(3,461.86)	455,944.42	453,822.00	2,122.42	453,822.00	2,122.42	0.47%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	692,940.00	692,940.00	0.00	692,940.00	0.00	0.00%
Total TAXES	60,144.21	69,994.00	(9,849.79)	1,719,004.02	1,711,097.00	7,907.02	1,711,097.00	7,907.02	0.46%
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	30,595.03	652.00	29,943.03	235,091.43	7,821.00	227,270.43	7,821.00	227,270.43	2,905.90%
RENTAL INCOME	11,833.28	1,850.00	9,983.28	11,833.28	22,200.00	(10,366.72)	22,200.00	(10,366.72)	-46.70%
OTHER REVENUE	30.00	83.00	(53.00)	1,606.16	1,000.00	606.16	1,000.00	606.16	60.62%
Total MISCELLANEOUS	42,458.31	2,585.00	39,873.31	286,530.87	71,021.00	217,509.87	71,021.00	217,509.87	306.26%
Total REVENUES	102,602.52	72,579.00	30,023.52	2,007,534.89	1,782,118.00	225,416.89	1,782,118.00	225,416.89	12.65%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,402.91	4,310.00	(92.91)	52,873.80	51,728.00	(1,145.80)	51,728.00	(1,145.80)	-2.22%
PAYROLL - MAINTENANCE	0.00	5,397.00	5,397.00	14,576.55	64,771.00	50,194.45	64,771.00	50,194.45	77.50%
PAYROLL - OFFICE	2,157.49	2,041.00	(116.49)	23,271.33	24,497.00	1,225.67	24,497.00	1,225.67	5.00%
EMPLOYEE BENEFITS - FICA/MEDIC	122.72	174.00	51.28	1,393.08	2,099.00	705.92	2,099.00	705.92	33.63%
EMPLOYEE BENEFITS - MED. INS	3,080.52	4,402.00	1,321.48	40,507.71	55,590.00	15,082.29	55,590.00	15,082.29	27.13%
EMPLOYEE BENEFITS - PERS	1,946.92	3,054.00	1,107.08	22,778.84	36,646.00	13,867.16	36,646.00	13,867.16	37.84%
EMPLOYEE BENEFITS - SIIS	7.61	119.00	111.39	865.82	1,698.00	832.18	1,698.00	832.18	49.01%
SEPIRA	6.53	9.00	2.47	81.19	97.00	15.81	97.00	15.81	16.30%
UNIFORMS	0.00	0.00	0.00	175.78	1,164.00	988.22	1,164.00	988.22	84.90%
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	15,189.96	43,609.00	28,419.04	43,609.00	28,419.04	65.17%
ACCRUED LEAVE EXPENSE	406.41	375.00	(31.41)	2,740.96	4,500.00	1,759.04	4,500.00	1,759.04	39.09%
OTHER PAYROLL EXPENSES	5.69	37.00	31.31	91.45	450.00	358.55	450.00	358.55	79.68%
CAR ALLOWANCE EXPENSE	(60.37)	(59.00)	1.37	(763.19)	(700.00)	63.19	(700.00)	63.19	-9.03%
Total PAYROLL RELATED EXPENSES	13,342.26	23,493.00	10,150.74	173,783.28	286,149.00	112,365.72	286,149.00	112,365.72	39.27%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	152.89	229.00	76.11	1,543.06	2,750.00	1,206.94	2,750.00	1,206.94	43.89%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

DRAFT

<i>GENERAL FUND (10)</i>	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	-353.75%
ENGINEERING & SURVEYING	85.75	3,666.00	3,580.25	15,427.32	44,000.00	28,572.68	44,000.00	28,572.68	64.94%
EROSION AND DRAINAGE	2,490.80	1,000.00	(1,490.80)	5,284.57	5,000.00	(284.57)	5,000.00	(284.57)	-5.69%
ROAD MAINTENANCE & SUPPLIES	10,000.00	7,959.00	(2,041.00)	328,236.43	315,599.00	(12,637.43)	315,599.00	(12,637.43)	-4.00%
BUILDING REPAIRS AND MAINT.	878.77	578.00	(300.77)	1,201.65	6,942.00	5,740.35	6,942.00	5,740.35	82.69%
COMPUTER EXPENSE	93.17	224.00	130.83	2,950.15	3,993.00	1,042.85	3,993.00	1,042.85	26.12%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	597.09	674.00	76.91	674.00	76.91	11.41%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	919.05	4,500.00	3,580.95	4,500.00	3,580.95	79.58%
EQUIPMENT RENTAL	38.37	31.00	(7.37)	183.07	364.00	180.93	364.00	180.93	49.71%
FIELD SUPPLIES, TOOLS & SIGNS	5,482.46	80.00	(5,402.46)	6,704.46	20,630.00	13,925.54	20,630.00	13,925.54	67.50%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	3,083.40	0.00	(3,083.40)	6,716.73	6,879.00	162.27	6,879.00	162.27	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	905.26	631.00	(274.26)	3,514.18	7,578.00	4,063.82	7,578.00	4,063.82	53.63%
OFFICE JANITORIAL	921.05	166.00	(755.05)	1,529.85	1,997.00	467.15	1,997.00	467.15	23.39%
OFFICE AND FACILITIES RENT	270.82	316.00	45.18	3,249.84	3,800.00	550.16	3,800.00	550.16	14.48%
OFFICE SUPPLIES	132.74	151.00	18.26	539.58	1,804.00	1,264.42	1,804.00	1,264.42	70.09%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	0.00	15.00	15.00	122.79	265.00	142.21	265.00	142.21	53.66%
TELEPHONE	12.94	12.00	(0.94)	154.95	144.00	(10.95)	144.00	(10.95)	-7.60%
TRAINING AND SEMINARS	0.00	393.00	393.00	84.31	4,726.00	4,641.69	4,726.00	4,641.69	98.22%
TRAVEL	28.98	187.00	158.02	337.55	2,250.00	1,912.45	2,250.00	1,912.45	85.00%
TRUSTEE FEES	187.50	187.00	(0.50)	2,067.50	2,100.00	32.50	2,100.00	32.50	1.55%
UTILITIES - GAS & ELECTRIC	1,990.95	478.00	(1,512.95)	2,618.52	3,420.00	801.48	3,420.00	801.48	23.44%
VEHICLE EXP FUEL/OIL/SUPP	93.90	1,037.00	943.10	4,486.89	12,436.00	7,949.11	12,436.00	7,949.11	63.92%
VEH EXP R&M	1,581.42	717.00	(864.42)	13,513.93	8,601.00	(4,912.93)	8,601.00	(4,912.93)	-57.12%
DEPRECIATION EXPENSE	25,722.11	0.00	(25,722.11)	302,058.48	0.00	(302,058.48)	0.00	(302,058.48)	0%
Total OPERATING EXPENSES	54,153.28	18,432.00	(35,721.28)	706,161.41	463,169.00	(242,992.41)	463,169.00	(242,992.41)	-52.46%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	26,806.27	250,000.00	223,193.73	915,633.83	2,278,866.00	1,363,232.17	2,278,866.00	1,363,232.17	59.82%
Total OTHER EXPENSES	26,806.27	250,000.00	223,193.73	915,633.83	2,278,871.00	1,363,237.17	2,278,871.00	1,363,237.17	59.82%
Total EXPENDITURES	94,301.81	291,925.00	197,623.19	1,795,578.52	3,028,199.00	1,232,610.48	3,028,199.00	1,232,610.48	40.70%
EXCESS REVENUE OVER EXPENDITURES	8,300.71	(219,346.00)	(227,646.71)	211,956.37	(1,246,071.00)	(1,458,027.37)	(1,246,071.00)	(1,007,193.59)	-80.83%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	32,284.08	876.00	31,408.08	268,282.90	10,509.00	257,773.90	10,509.00	257,773.90	2,452.89%
PLAN REVIEW FEE	250.00	250.00	0.00	1,500.00	1,250.00	250.00	1,250.00	250.00	20.00%
OTHER REVENUE	<u>2,937.50</u>	<u>2,150.00</u>	<u>787.50</u>	<u>30,787.27</u>	<u>25,800.00</u>	<u>4,987.27</u>	<u>25,800.00</u>	<u>4,987.27</u>	19.33%
Total MISCELLANEOUS	<u>35,471.58</u>	<u>3,276.00</u>	<u>32,195.58</u>	<u>300,570.17</u>	<u>37,559.00</u>	<u>263,011.17</u>	<u>37,559.00</u>	<u>263,011.17</u>	700.26%
USER FEES									
USER FEES - RESIDENTIAL	292,527.66	292,028.00	499.66	3,498,600.51	3,504,333.00	(5,732.49)	3,504,333.00	(5,732.49)	-0.16%
RESIDENTIAL TIER 1 CONSUMPTION	30,820.63	31,500.00	(679.37)	325,684.31	350,000.00	(24,315.69)	350,000.00	(24,315.69)	-6.95%
RESIDENTIAL TIER 2 CONSUMPTION	8,110.93	11,200.00	(3,089.07)	64,435.55	80,000.00	(15,564.45)	80,000.00	(15,564.45)	-19.46%
RESIDENTIAL TIER 3 CONSUMPTION	5,308.21	11,520.00	(6,211.79)	73,153.55	72,000.00	1,153.55	72,000.00	1,153.55	1.60%
RESIDENTIAL FIRE PROTECTION	6,939.75	6,742.00	197.75	81,753.99	80,900.00	853.99	80,900.00	853.99	1.06%
USER FEES - COMMERCIAL	30,337.53	30,382.00	(44.47)	364,186.53	364,584.00	(397.47)	364,584.00	(397.47)	-0.11%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	93,837.84	94,137.00	(299.16)	94,137.00	(299.16)	-0.32%
COMMERCIAL CONSUMPTION	8,671.38	6,229.00	2,442.38	106,365.48	88,987.00	17,378.48	88,987.00	17,378.48	19.53%
PENALTIES ON USER FEES	3,967.67	4,100.00	(132.33)	47,459.27	49,200.00	(1,740.73)	49,200.00	(1,740.73)	-3.54%
SERVICE CHARGES	307.58	1,350.00	(1,042.42)	15,121.25	16,200.00	(1,078.75)	16,200.00	(1,078.75)	-6.66%
RETURN CHECK FEES	40.00	40.00	0.00	542.56	480.00	62.56	480.00	62.56	13.03%
CONNECTION FEES	500.00	0.00	500.00	15,800.00	10,200.00	5,600.00	10,200.00	5,600.00	54.90%
TRANSFER FEE REVENUE	538.50	480.00	58.50	5,231.25	5,760.00	(528.75)	5,760.00	(528.75)	-9.18%
SERVLINE ADMIN REVENUE	152.71	150.00	2.71	1,827.97	1,798.00	29.97	1,798.00	29.97	1.67%
SERVLINE LOSS INSURANCE	1,213.55	2,608.00	(1,394.45)	18,777.72	31,293.00	(12,515.28)	31,293.00	(12,515.28)	-39.99%
SERVLINE LINE INSURANCE	147.68	190.00	(42.32)	2,708.04	2,270.00	438.04	2,270.00	438.04	19.30%
Total USER FEES	<u>397,428.56</u>	<u>406,364.00</u>	<u>(8,935.44)</u>	<u>4,715,485.82</u>	<u>4,752,142.00</u>	<u>(36,656.18)</u>	<u>4,752,142.00</u>	<u>(36,656.18)</u>	-0.77%
Total REVENUES	<u>432,900.14</u>	<u>409,640.00</u>	<u>23,260.14</u>	<u>5,016,055.99</u>	<u>4,789,701.00</u>	<u>226,354.99</u>	<u>4,789,701.00</u>	<u>226,354.99</u>	4.73%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	14,788.57	14,433.00	(355.57)	177,656.57	173,189.00	(4,467.57)	173,189.00	(4,467.57)	-2.58%
PAYROLL - MAINTENANCE	29,210.79	34,282.00	5,071.21	361,412.07	411,382.00	49,969.93	411,382.00	49,969.93	12.15%
PAYROLL - OFFICE	5,753.32	5,444.00	(309.32)	62,057.02	65,321.00	3,263.98	65,321.00	3,263.98	5.00%
EMPLOYEE BENEFITS - FICAMEDIC	866.02	840.00	(26.02)	9,237.67	10,079.00	841.33	10,079.00	841.33	8.35%
EMPLOYEE BENEFITS - MED. INS	14,402.14	17,256.00	2,853.86	195,535.48	219,521.00	23,985.52	219,521.00	23,985.52	10.93%
EMPLOYEE BENEFITS - PERS	13,268.95	13,027.00	(241.95)	137,994.58	156,320.00	18,325.42	156,320.00	18,325.42	11.72%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - SIIIS	124.65	554.00	429.35	5,961.89	7,917.00	1,955.11	7,917.00	1,955.11	24.70%
SEPIRA	65.97	81.00	15.03	810.26	962.00	151.74	962.00	151.74	15.77%
UNIFORMS	400.00	0.00	(400.00)	3,133.33	5,772.00	2,638.67	5,772.00	2,638.67	45.72%
OPEB EXPENSE	11,550.67	16,613.00	5,062.33	138,608.04	199,356.00	60,747.96	199,356.00	60,747.96	30.47%
ACCRUED LEAVE EXPENSE	2,137.52	1,084.00	(1,053.52)	7,929.97	13,000.00	5,070.03	13,000.00	5,070.03	39.00%
OTHER PAYROLL EXPENSES	28.29	0.00	(28.29)	1,714.31	3,200.00	1,485.69	3,200.00	1,485.69	46.43%
CAR ALLOWANCE EXPENSE	(301.83)	(334.00)	(32.17)	(3,815.86)	(4,000.00)	(184.14)	(4,000.00)	(184.14)	4.60%
Total PAYROLL RELATED EXPENSES	92,295.06	103,280.00	10,984.94	1,098,235.33	1,262,019.00	163,783.67	1,262,019.00	163,783.67	12.98%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	22,933.20	25,200.00	2,266.80	25,200.00	2,266.80	9.00%
LEGAL	2,339.93	2,750.00	410.07	33,134.25	33,000.00	(134.25)	33,000.00	(134.25)	-0.41%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	950.40	756.00	(194.40)	756.00	(194.40)	-25.71%
ENGINEERING & SURVEYING	1,466.50	1,063.00	(403.50)	8,636.65	12,750.00	4,113.35	12,750.00	4,113.35	32.26%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,201.85	3,808.00	(393.85)	46,723.46	45,696.00	(1,027.46)	45,696.00	(1,027.46)	-2.25%
BUILDING REPAIRS AND MAINT.	154.35	2,500.00	2,345.65	4,649.02	30,000.00	25,350.98	30,000.00	25,350.98	84.50%
COMPUTER EXPENSE	2,107.66	5,500.00	3,392.34	44,033.39	68,942.00	24,908.61	68,942.00	24,908.61	36.13%
DUES & SUBSCRIPTIONS	0.00	682.00	682.00	7,909.45	9,038.00	1,128.55	9,038.00	1,128.55	12.49%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	550.00	550.00	11,154.18	14,750.00	3,595.82	14,750.00	3,595.82	24.38%
EQUIPMENT RENTAL	453.39	1,142.00	688.61	7,028.85	8,028.00	999.15	8,028.00	999.15	12.45%
SECURITY EXPENSE	397.24	625.00	227.76	6,817.73	9,531.00	2,713.27	9,531.00	2,713.27	28.47%
INSURANCE AND BONDS	1,361.23	2,333.00	971.77	90,474.10	104,231.00	13,756.90	104,231.00	13,756.90	13.20%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
INVENTORY PARTS	(1,623.30)	0.00	1,623.30	6,537.95	15,000.00	8,462.05	15,000.00	8,462.05	56.41%
METER REPAIR & MAINT	0.00	25,000.00	25,000.00	4,823.32	50,000.00	45,176.68	50,000.00	45,176.68	90.35%
LIEN FEES	205.00	35.00	(170.00)	356.82	410.00	53.18	410.00	53.18	12.97%
MISCELLANEOUS EXPENDITURES	268.16	600.00	331.84	19,582.70	7,200.00	(12,382.70)	7,200.00	(12,382.70)	-171.98%
OFFICE JANITORIAL	447.60	732.00	284.40	7,752.96	8,784.00	1,031.04	8,784.00	1,031.04	11.74%
OFFICE AND FACILITIES RENT	3,249.84	3,800.00	550.16	38,998.08	45,598.00	6,599.92	45,598.00	6,599.92	14.47%
OFFICE SUPPLIES	876.89	1,136.00	259.11	7,698.37	13,632.00	5,933.63	13,632.00	5,933.63	43.53%
PERMITS AND FEES	377.31	311.00	(66.31)	7,864.14	8,771.00	906.86	8,771.00	906.86	10.34%
POSTAGE	1,059.64	1,125.00	65.36	6,502.18	6,750.00	247.82	6,750.00	247.82	3.67%
PUBLICATION CHARGES	0.00	200.00	200.00	433.53	3,180.00	2,746.47	3,180.00	2,746.47	86.37%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SHOP SUPPLIES/SMALL TOOLS	107.87	584.00	476.13	1,236.16	7,000.00	5,763.84	7,000.00	5,763.84	82.34%
TELEPHONE	1,231.39	1,314.00	82.61	13,836.73	15,768.00	1,931.27	15,768.00	1,931.27	12.25%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	4,460.49	22,968.00	18,507.51	22,968.00	18,507.51	80.58%
TRAVEL	417.66	1,117.00	699.34	2,905.24	13,404.00	10,498.76	13,404.00	10,498.76	78.33%
TRUSTEE FEES	2,250.00	2,250.00	0.00	24,810.00	25,200.00	390.00	25,200.00	390.00	1.55%
UTILITIES - GAS & ELECTRIC	29,751.36	19,678.00	(10,073.36)	264,038.14	196,779.00	(67,259.14)	196,779.00	(67,259.14)	-34.18%
VEHICLE EXP FUEL/OIL/SUPP	751.24	8,290.00	7,538.76	30,318.53	99,486.00	69,167.47	99,486.00	69,167.47	69.52%
VEH EXP R&M	2,563.14	2,026.00	(537.14)	22,059.00	24,307.00	2,248.00	24,307.00	2,248.00	9.25%
WATER MONITORING/SAMPLING	715.00	1,482.00	767.00	16,672.00	17,785.00	1,113.00	17,785.00	1,113.00	6.26%
WATER/SEWER SHED MANAGMNT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	-1.54%
WATER DIST SYSTEM EXPENSE	2,394.17	5,544.00	3,149.83	44,172.98	66,520.00	22,347.02	66,520.00	22,347.02	33.59%
WATER TREATMENT SYSTEM EXP	14,020.62	6,076.00	(7,944.62)	53,091.36	72,910.00	19,818.64	72,910.00	19,818.64	27.18%
AMORTIZATION OF BONDS	975.07	975.00	(0.07)	11,701.39	11,701.00	(0.39)	11,701.00	(0.39)	0.00%
DEPRECIATION EXPENSE	93,586.61	107,783.00	14,196.39	1,321,044.64	1,293,387.00	(27,657.64)	1,293,387.00	(27,657.64)	-2.14%
Total OPERATING EXPENSES	166,107.42	212,925.00	46,817.58	2,210,572.63	2,437,345.00	226,772.37	2,437,345.00	226,772.37	9.30%
OTHER EXPENSES									
INTEREST EXPENSE	26,231.45	28,908.00	2,676.55	325,516.00	346,890.00	21,374.00	346,890.00	21,374.00	6.16%
CAPITAL OUTLAY	426,404.39	3,658,491.00	3,232,086.61	1,980,546.63	8,040,385.00	6,059,838.37	8,040,385.00	6,059,838.37	75.37%
Total OTHER EXPENSES	452,635.84	3,687,399.00	3,234,763.16	2,306,062.63	8,387,275.00	6,081,212.37	8,387,275.00	6,081,212.37	72.51%
Total EXPENDITURES	711,038.32	4,003,604.00	3,292,565.68	5,614,870.59	12,086,639.00	6,471,768.41	12,086,639.00	6,471,768.41	53.54%
EXCESS REVENUE OVER EXPENDITURES	(278,138.18)	(3,593,964.00)	3,315,825.82	(598,814.60)	(7,296,938.00)	6,698,123.40	(7,296,938.00)	6,698,123.40	-91.79%

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DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	18,173.99	408.00	17,765.99	136,634.90	4,888.00	131,746.90	4,888.00	131,746.90	2,695.31%
PLAN REVIEW FEE	0.00	150.00	(150.00)	1,250.00	1,500.00	(250.00)	1,500.00	(250.00)	-16.67%
OTHER REVENUE	180.00	12.00	168.00	591.33	150.00	441.33	150.00	441.33	294.22%
Total MISCELLANEOUS	18,353.99	570.00	17,783.99	138,476.23	6,538.00	131,938.23	6,538.00	131,938.23	2,018.02%
USER FEES									
USER FEES - RESIDENTIAL	145,937.17	145,927.00	10.17	1,750,999.03	1,751,117.00	(117.97)	1,751,117.00	(117.97)	-0.01%
RESIDENTIAL TIER 1 CONSUMPTION	4,701.09	612.00	4,089.09	29,629.21	30,600.00	(970.79)	30,600.00	(970.79)	-3.17%
USER FEES - COMMERCIAL	3,503.20	3,534.00	(30.80)	42,232.88	42,401.00	(168.12)	42,401.00	(168.12)	-0.40%
COMMERCIAL CONSUMPTION	2,719.57	2,630.00	89.57	37,961.18	31,560.00	6,401.18	31,560.00	6,401.18	20.28%
PENALTIES ON USER FEES	1,883.38	1,700.00	183.38	25,346.13	20,400.00	4,946.13	20,400.00	4,946.13	24.25%
CONNECTION FEES	0.00	600.00	(600.00)	10,200.00	6,000.00	4,200.00	6,000.00	4,200.00	70.00%
TRANSFER FEE REVENUE	157.50	333.00	(175.50)	1,936.96	3,996.00	(2,059.04)	3,996.00	(2,059.04)	-51.53%
Total USER FEES	158,901.91	155,336.00	3,565.91	1,898,305.39	1,886,074.00	12,231.39	1,886,074.00	12,231.39	0.65%
Total REVENUES	177,255.90	155,906.00	21,349.90	2,036,781.62	1,892,612.00	144,169.62	1,892,612.00	144,169.62	7.62%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	7,064.37	6,943.00	(121.37)	84,798.36	83,314.00	(1,484.36)	83,314.00	(1,484.36)	-1.78%
PAYROLL - OFFICE	4,314.99	4,083.00	(231.99)	46,542.72	48,991.00	2,448.28	48,991.00	2,448.28	5.00%
EMPLOYEE BENEFITS - FICA/MEDIC	235.05	188.00	(47.05)	2,286.56	2,249.00	(37.56)	2,249.00	(37.56)	-1.67%
EMPLOYEE BENEFITS - MED. INS	3,171.24	3,273.00	101.76	41,149.68	43,147.00	1,997.32	43,147.00	1,997.32	4.63%
EMPLOYEE BENEFITS - PERS	3,465.77	2,822.00	(643.77)	33,348.54	33,854.00	505.46	33,854.00	505.46	1.49%
EMPLOYEE BENEFITS - SIIS	16.98	43.00	26.02	634.95	614.00	(20.95)	614.00	(20.95)	-3.41%
SEPIRA	7.67	11.00	3.33	97.53	128.00	30.47	128.00	30.47	23.80%
UNIFORMS	0.00	0.00	0.00	59.30	97.00	37.70	97.00	37.70	38.87%
OPEX EXPENSE	2,056.97	3,115.00	1,058.03	24,683.64	37,380.00	12,696.36	37,380.00	12,696.36	33.97%
ACCRUED LEAVE EXPENSE	761.67	334.00	(427.67)	5,188.70	4,000.00	(1,188.70)	4,000.00	(1,188.70)	-29.72%
OTHER PAYROLL EXPENSES	17.01	17.00	(0.01)	317.96	200.00	(117.96)	200.00	(117.96)	-58.98%
CAR ALLOWANCE EXPENSE	(40.23)	(34.00)	6.23	(508.75)	(400.00)	108.75	(400.00)	108.75	-27.19%
Total PAYROLL RELATED EXPENSES	21,071.49	20,795.00	(276.49)	238,599.19	253,574.00	14,974.81	253,574.00	14,974.81	5.91%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	11,466.60	12,600.00	1,133.40	12,600.00	1,133.40	9.00%
LEGAL	1,251.00	1,375.00	124.00	11,038.22	16,500.00	5,461.78	16,500.00	5,461.78	33.10%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	105.60	84.00	(21.60)	84.00	(21.60)	-25.71%
ENGINEERING & SURVEYING	514.50	520.00	5.50	2,629.17	6,250.00	3,620.83	6,250.00	3,620.83	57.93%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	562,630.00	732,924.00	170,294.00	732,924.00	170,294.00	23.23%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	496,649.00	496,649.00	0.00	496,649.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,774.81	2,600.00	(174.81)	31,518.52	31,191.00	(327.52)	31,191.00	(327.52)	-1.05%
BUILDING REPAIRS AND MAINT.	77.18	2,619.00	2,541.82	2,014.24	31,419.00	29,404.76	31,419.00	29,404.76	93.69%
COMPUTER EXPENSE	925.96	2,000.00	1,074.04	12,468.67	26,484.00	14,015.33	26,484.00	14,015.33	52.92%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,485.86	4,346.00	860.14	4,346.00	860.14	19.79%
EQUIP. SUPPLIES/MAINT./REPAIRS	7,974.32	14,483.00	6,508.68	107,227.02	173,787.00	66,559.98	173,787.00	66,559.98	38.30%
EQUIPMENT RENTAL	167.37	672.00	504.63	3,212.24	3,847.00	634.76	3,847.00	634.76	16.50%
SECURITY EXPENSE	695.16	452.00	(243.16)	7,439.41	7,120.00	(319.41)	7,120.00	(319.41)	-4.49%
INSURANCE AND BONDS	0.00	0.00	0.00	21,799.96	22,327.00	527.04	22,327.00	527.04	2.36%
INVENTORY PARTS	(68.91)	0.00	68.91	(68.91)	500.00	568.91	500.00	568.91	113.78%
MISCELLANEOUS EXPENDITURES	134.10	384.00	249.90	10,990.83	4,600.00	(6,390.83)	4,600.00	(6,390.83)	-138.93%
OFFICE JANITORIAL	223.80	366.00	142.20	3,876.44	4,392.00	515.56	4,392.00	515.56	11.74%
OFFICE AND FACILITIES RENT	1,624.92	1,900.00	275.08	19,499.04	22,799.00	3,299.96	22,799.00	3,299.96	14.47%
OFFICE SUPPLIES	527.77	606.00	78.23	4,326.67	7,266.00	2,939.33	7,266.00	2,939.33	40.45%
PERMITS AND FEES	0.00	0.00	0.00	378.96	405.00	26.04	405.00	26.04	6.43%
POSTAGE	699.77	0.00	(699.77)	4,416.16	4,625.00	208.84	4,625.00	208.84	4.52%
PUBLICATION CHARGES	0.00	0.00	0.00	106.77	1,590.00	1,483.23	1,590.00	1,483.23	93.28%
TELEPHONE	129.66	127.00	(2.66)	1,553.30	1,524.00	(29.30)	1,524.00	(29.30)	-1.92%
TRAINING AND SEMINARS	0.00	490.00	490.00	388.21	5,874.00	5,485.79	5,874.00	5,485.79	93.39%
TRAVEL	173.88	289.00	115.12	715.51	3,462.00	2,746.49	3,462.00	2,746.49	79.33%
TRUSTEE FEES	1,125.00	1,125.00	0.00	12,405.00	12,600.00	195.00	12,600.00	195.00	1.55%
UTILITIES - GAS & ELECTRIC	2,029.85	2,116.00	86.15	25,618.77	23,518.00	(2,100.77)	23,518.00	(2,100.77)	-8.93%
DEPRECIATION EXPENSE	4,683.96	5,847.00	1,163.04	57,450.17	70,164.00	12,713.83	70,164.00	12,713.83	18.12%
Total OPERATING EXPENSES	25,664.10	37,971.00	12,306.90	1,415,341.43	1,742,049.00	326,707.57	1,742,049.00	326,707.57	18.75%

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SEWER FUND (30)									
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	35.00	35.00	35.00	35.00	100.00%
CAPITAL OUTLAY	<u>28,334.25</u>	<u>107,934.00</u>	<u>79,599.75</u>	<u>168,292.63</u>	<u>211,634.00</u>	<u>43,341.37</u>	<u>211,634.00</u>	<u>43,341.37</u>	<u>20.48%</u>
Total OTHER EXPENSES	<u>28,334.25</u>	<u>107,934.00</u>	<u>79,599.75</u>	<u>168,292.63</u>	<u>211,669.00</u>	<u>43,376.37</u>	<u>211,669.00</u>	<u>43,376.37</u>	<u>20.49%</u>
Total EXPENDITURES	<u>75,069.84</u>	<u>166,700.00</u>	<u>91,630.16</u>	<u>1,822,233.25</u>	<u>2,207,292.00</u>	<u>385,058.75</u>	<u>2,207,292.00</u>	<u>385,058.75</u>	<u>17.44%</u>
EXCESS REVENUE OVER EXPENDITURES	102,186.06	(10,794.00)	112,980.06	214,548.37	(314,680.00)	529,228.37	(314,680.00)	529,228.37	-168.18%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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	Current Period Actual	Current Period Budget	Current Period Budget Variance	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL SPECIAL REVENUE (60)								
REVENUES								
MISCELLANEOUS								
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	1,636.17	100.00	1,536.17	1,222.00	23,536.83	1,222.00	23,536.83	1,926.09%
OTHER REVENUE	30.00	3.00	27.00	26.00	169.66	26.00	169.66	652.54%
Total MISCELLANEOUS	1,666.17	103.00	1,563.17	121,248.00	23,706.49	121,248.00	23,706.49	19.55%
USER FEES								
USER FEES - RESIDENTIAL	47,443.85	35,130.00	12,313.85	421,560.00	61,768.88	421,560.00	61,768.88	14.65%
USER FEES - COMMERCIAL	4,374.00	3,248.00	1,126.00	38,970.00	5,630.61	38,970.00	5,630.61	14.45%
PENALTIES ON USER FEES	636.32	534.00	102.32	6,408.00	1,839.42	6,408.00	1,839.42	28.71%
TRANSFER FEE REVENUE	54.00	81.00	(27.00)	972.00	(468.35)	972.00	(468.35)	-48.18%
Total USER FEES	52,508.17	38,993.00	13,515.17	467,910.00	68,770.56	467,910.00	68,770.56	14.70%
Total REVENUES	54,174.34	39,096.00	15,078.34	589,158.00	92,477.05	589,158.00	92,477.05	15.70%
EXPENDITURES								
PAYROLL RELATED EXPENSES								
PAYROLL - MANAGER	3,096.82	3,052.00	(44.82)	36,621.00	(540.92)	36,621.00	(540.92)	-1.48%
PAYROLL - MAINTENANCE	0.00	3,856.00	3,856.00	46,266.00	35,854.18	46,266.00	35,854.18	77.50%
PAYROLL - OFFICE	2,157.46	2,042.00	(115.46)	24,497.00	1,225.90	24,497.00	1,225.90	5.00%
EMPLOYEE BENEFITS - FICA/MEDIC	99.66	135.00	35.34	1,612.00	511.60	1,612.00	511.60	31.74%
EMPLOYEE BENEFITS - MED. INS	2,373.90	3,255.00	881.10	41,703.00	10,292.27	41,703.00	10,292.27	24.66%
EMPLOYEE BENEFITS - PERS	1,491.88	2,258.00	766.12	27,091.00	10,029.93	27,091.00	10,029.93	37.02%
EMPLOYEE BENEFITS - SIJS	7.60	81.00	73.40	1,151.00	598.81	1,151.00	598.81	52.03%
SEP/IRA	2.48	4.00	1.52	48.00	15.46	48.00	15.46	32.21%
UNIFORMS	0.00	0.00	0.00	727.00	641.32	727.00	641.32	88.21%
OPEB EXPENSE	949.36	2,595.00	1,645.64	31,150.00	19,757.68	31,150.00	19,757.68	63.43%
ACCRUED LEAVE EXPENSE	368.03	164.00	(204.03)	2,000.00	(385.06)	2,000.00	(385.06)	-19.25%
OTHER PAYROLL EXPENSES	5.73	25.00	19.27	300.00	208.22	300.00	208.22	69.41%
CAR ALLOWANCE EXPENSE	0.00	(5.00)	(5.00)	(50.00)	(50.00)	(50.00)	(50.00)	100.00%
Total PAYROLL RELATED EXPENSES	10,552.92	17,462.00	6,909.08	213,116.00	78,159.39	213,116.00	78,159.39	36.67%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	267.18	230.00	(37.18)	2,346.24	2,750.00	403.76	2,750.00	403.76	14.68%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	118.80	95.00	(23.80)	95.00	(23.80)	-25.05%
ENGINEERING & SURVEYING	85.75	0.00	(85.75)	344.59	500.00	155.41	500.00	155.41	31.08%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	1,225,979.13	675,000.00	(550,979.13)	675,000.00	(550,979.13)	-81.63%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	31,795.72	75,000.00	43,204.28	75,000.00	43,204.28	57.61%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	951.36	633.00	(318.36)	8,981.15	7,587.00	(1,394.15)	7,587.00	(1,394.15)	-18.38%
BUILDING REPAIRS AND MAINT.	12.86	440.00	427.14	335.74	5,276.00	4,940.26	5,276.00	4,940.26	93.64%
COMPUTER EXPENSE	353.24	250.00	(103.24)	4,790.85	5,932.00	1,141.15	5,932.00	1,141.15	19.24%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	597.09	685.00	87.91	685.00	87.91	12.83%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	150.00	150.00	134.27	700.00	565.73	700.00	565.73	80.82%
EQUIPMENT RENTAL	43.47	67.00	23.53	717.71	832.00	114.29	832.00	114.29	13.74%
FIELD SUPPLIES, TOOLS & SIGNS	5,721.38	0.00	(5,721.38)	11,431.38	10,000.00	(1,431.38)	10,000.00	(1,431.38)	-14.31%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	3,721.00	87.67	3,721.00	87.67	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	2,022.34	466.00	(1,556.34)	2,627.51	5,600.00	2,972.49	5,600.00	2,972.49	53.08%
OFFICE JANITORIAL	37.30	61.00	23.70	646.10	732.00	85.90	732.00	85.90	11.73%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	3,263.04	3,800.00	536.96	3,800.00	536.96	14.13%
OFFICE SUPPLIES	152.77	111.00	(41.77)	1,601.98	1,339.00	(262.98)	1,339.00	(262.98)	-19.64%
PERMITS AND FEES	0.00	0.00	0.00	563.16	668.00	104.84	668.00	104.84	15.69%
POSTAGE	239.92	0.00	(239.92)	1,685.45	1,125.00	(560.45)	1,125.00	(560.45)	-49.82%
PUBLICATION CHARGES	0.00	665.00	665.00	1,220.55	2,265.00	1,044.45	2,265.00	1,044.45	46.11%
TELEPHONE	12.94	12.00	(0.94)	154.95	144.00	(10.95)	144.00	(10.95)	-7.60%
TRAINING AND SEMINARS	0.00	71.00	71.00	84.31	852.00	767.69	852.00	767.69	90.10%
TRAVEL	28.98	166.00	137.02	611.14	1,984.00	1,372.86	1,984.00	1,372.86	69.20%
TRUSTEE FEES	187.50	187.00	(0.50)	2,067.50	2,100.00	32.50	2,100.00	32.50	1.55%
UTILITIES - GAS & ELECTRIC	31.65	156.00	124.35	643.71	971.00	327.29	971.00	327.29	33.71%
VEHICLE EXP FUEL/OIL/SUPP	93.90	1,037.00	943.10	4,219.63	12,436.00	8,216.37	12,436.00	8,216.37	66.07%
VEH EXP R&M	1,391.34	655.00	(736.34)	3,071.63	7,852.00	4,780.37	7,852.00	4,780.37	60.88%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
DEPRECIATION EXPENSE	4,667.64	0.00	(4,667.64)	61,823.10	0.00	(61,823.10)	0.00	(61,823.10)	0.00%
Total OPERATING EXPENSES	16,572.34	5,674.00	(10,898.34)	1,377,400.86	841,975.00	(535,425.86)	841,975.00	(535,425.86)	-63.60%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	100.00%
CAPITAL OUTLAY	2,383.71	157,606.00	155,222.29	248,879.22	460,106.00	211,226.78	460,106.00	211,226.78	45.91%
Total OTHER EXPENSES	2,383.71	157,606.00	155,222.29	248,879.22	460,116.00	211,236.78	460,116.00	211,236.78	45.91%
Total EXPENDITURES	29,508.97	180,742.00	151,233.03	1,761,236.69	1,515,207.00	(246,029.69)	1,515,207.00	(246,029.69)	-16.23%
EXCESS REVENUE OVER EXPENDITURES	24,665.37	(141,646.00)	166,311.37	(1,079,601.64)	(926,049.00)	(153,552.64)	(926,049.00)	338,506.74	36.56%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES								
MISCELLANEOUS								
RENTAL INCOME	8,503.68	5,520.00	2,983.68	101,496.90	66,230.00	66,230.00	35,266.90	53.25%
OTHER REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>285.00</u>	<u>0.00</u>	<u>0.00</u>	<u>285.00</u>	0.00%
Total MISCELLANEOUS	8,503.68	5,520.00	2,983.68	101,781.90	66,230.00	66,230.00	35,551.90	53.68%
Total REVENUES	8,503.68	5,520.00	2,983.68	101,781.90	66,230.00	66,230.00	35,551.90	53.68%
EXPENDITURES								
OPERATING EXPENSES								
BUILDING REPAIRS AND MAINT.	257.25	831.00	573.75	7,255.87	9,962.00	9,962.00	2,706.13	27.16%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	110.00	0.00	0.00	(110.00)	0.00%
EQUIPMENT RENTAL	16.25	13.00	(3.25)	195.00	151.00	151.00	(44.00)	-29.14%
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	3,158.00	3,158.00	74.60	2.36%
MISC EXPENDITURES - MGMT FEES	528.68	543.00	14.32	6,771.37	6,510.00	6,510.00	(261.37)	-4.01%
OFFICE JANITORIAL	800.00	402.00	(398.00)	7,775.00	4,819.00	4,819.00	(2,956.00)	-61.34%
OFFICE SUPPLIES	0.00	0.00	0.00	270.59	272.00	272.00	1.41	0.52%
UTILITIES - GAS & ELECTRIC	950.90	1,437.00	486.10	14,451.87	10,270.00	10,270.00	(4,181.87)	-40.72%
DEPRECIATION EXPENSE	<u>2,480.33</u>	<u>0.00</u>	<u>(2,480.33)</u>	<u>31,260.61</u>	<u>0.00</u>	<u>0.00</u>	<u>(31,260.61)</u>	0.00%
Total OPERATING EXPENSES	5,033.41	3,226.00	(1,807.41)	71,173.71	35,142.00	35,142.00	(36,031.71)	-13.58%
OTHER EXPENSES								
CAPITAL OUTLAY	0.00	0.00	0.00	7,095.00	0.00	0.00	(7,095.00)	0.00%
Total OTHER EXPENSES	0.00	0.00	0.00	7,095.00	0.00	0.00	(7,095.00)	0.00%
Total EXPENDITURES	5,033.41	3,226.00	(1,807.41)	78,268.71	35,142.00	35,142.00	(43,126.71)	-33.77%
EXCESS REVENUE OVER EXPENDITURES	3,470.27	2,294.00	1,176.27	23,513.19	31,088.00	31,088.00	78,678.61	253.08%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 9**

**TITLE: APPROVAL OF ANNUAL EQUIPMENT MAINTENANCE AGREEMENT
WITH CASHMAN POWER SOLUTIONS**

For Discussion and Possible Action. Discussion and possible action to approve the annual maintenance and service agreement with Cashman Energy Solutions for \$13,115.00.

MEETING DATE: 15 August 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve the annual maintenance service agreement with Cashman Energy Solutions in the amount of \$13,115.00 and authorize the General Manager to execute appropriate agreements.

BACKGROUND INFORMATION: Annually, the district has maintenance on the engines and generators for pumping stations. These include both domestic water and sewerage systems. It is essential maintenance needed to ensure the systems work during electrical disruptions. The work is performed twice each year depending upon the maintenance schedule for each piece of equipment listed.

Last year, the similar agreement cost \$10,825.

INCLUDED:

A. Cashman Power Solutions Proposal

Fund impacted by above action:

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

**CUSTOMER VALUE AGREEMENT**

Cashman Equipment Company ("Cashman") is pleased to enter into this Customer Value Agreement with you as our valued customer ("Customer").

DATES

Proposal Date	<u>7/1/23</u>	Proposal Expiration Date	<u>8/31/23</u>
Service Start Date	<u>8/1/23</u>	Service End Date	<u>7/31/24</u>

CUSTOMER INFORMATION

Customer Name	<u>Kingsbury GID</u>	Customer #	<u>112579</u>
Address (mailing)	<u>PO BOX 2220</u>	City	<u>Stateline</u> State <u>NV</u> Zip <u>89449</u>
Address (billing)	<u>PO BOX 2220</u>	City	<u>Stateline</u> State <u>NV</u> Zip <u>89449</u>
Customer Contact	<u>Brandon Garden</u>	Phone	<u>(775) 588-3541</u> Ext. _____
Email	<u>brandon@kgid.org</u>	Fax	(____) _____

CASHMAN INFORMATION

Representative	<u>Shaun Macy</u>	Contract #	<u>R02346</u>
Email	<u>Shaun.Macy@Empire-Cat.com</u>	Phone	<u>(775) 843-0930</u>

PRICE

See attached proposal
(excludes freight charges, travel time, consumables, environmental tax and sales tax unless expressly stated otherwise)

SCOPE OF WORK

See attached proposal

This Customer Value Agreement consists of (a) this agreement, (b) the attached proposal, (c) the customer value agreement terms and conditions available at www.CashmanEquipment.com/terms in effect on the date of the Customer's signature below and (d) all materials incorporated by reference in the customer value agreement terms and conditions. By signing below, Cashman and Customer agree to all terms and conditions of this Customer Value Agreement.

Customer may execute this Customer Value Agreement up to and including the Proposal Expiration Date listed above or (if earlier) in the attached proposal, after which the offer to enter into this Customer Value Agreement will automatically expire unless extended in writing by Cashman. If Customer modifies this Customer Value Agreement or signs this Customer Value Agreement after the Proposal Expiration Date, this Customer Value Agreement will become an offer by Customer to Cashman to perform services, which Cashman may reject or accept by signing below.

This Customer Value Agreement will be effective as of the date of the last signature below and may be executed in counterparts, each of which will be valid and enforceable so long as they are identical (if not, the version signed by Cashman will control). Facsimile and electronic signatures will be equivalent to originals.

Cashman is committed to being a value-added partner in your success. We appreciate the opportunity to support your business and look forward to working with you.

CASHMAN EQUIPMENT COMPANY

CUSTOMER

Signature _____ Date _____

Signature _____ Date _____

Shaun Macy / PSSR
Printed Name / Title

Printed Name / Title



an Empire Southwest Company

June 13, 2023

Quote # 61223-SM-01

Kingsbury GID
Attn: Brandon Garden
PO BOX 2220
Stateline, NV 89449

Phone #: 775-588-3541
Agreement #: R02346
Account #: 112579 / Terms: Credit (2)
brandon@kgid.org

Dear Brandon,

Empire Equipment would like to thank you for the opportunity to submit the following quote for a Scheduled Maintenance Agreement on the following:

From August 01, 2023 to July 31, 2024 your equipment will be visited every 180 days for one year.

- Cummins, DQFAB, F150840451, Lake Station, Unit 1
Caterpillar, D125-8, L7C00201, Raw Water Pump Station, Unit 2
John Deere, 250RJC6DT3, 312412-1-1-0909, Pump Station #2, Unit 3
John Deere, 250RJC6DT3, 312412-1-3-0909, Pump Station #3, Unit 4
John Deere, 250RJC6DT3, 312412-1-2-0909, Pump Station #7, Unit 5
John Deere, 200RJC6DT3, 312508-1-1-0909, Pump Station #4, Unit 6
Caterpillar, D125, OWG200823, Pump Station #5, Unit 7
John Deere, 200RJS6DT3, 312427-1-1-0909, Market Street Lift Station, Unit 8
Olympian, D40-P1, D6096A/001, Galaxy Lift Station, Unit 9

On every visit, a Level I Inspection will be performed.

A Level I service consists of the following:

Visual Inspection – Inspect engine, radiator and generator for debris, loose or broken fittings, hoses or wires. and guards. Record findings.

Belts - Inspect for worn, broken or loose belts. Record findings.

Cooling System –Check level, inspect hoses, couplings and radiator cap. Record findings.

Jacket Water Heater - Check for proper operation. Adjust if applicable and necessary. Record findings.

Air Cleaner Elements - Check and record blockage.

Engine Crankcase - Check the oil level.

Fuel System - Inspect for leaks, from day tank supply lines to the engine, and record findings.

Batteries - Check connections for tightness, clean corrosion on top of batteries and battery terminals. Record findings.

Battery Charger – Check for proper operation. Record findings.

Engine Protective Devices –Visual inspection.

Control Panel, Gauges and Indicators - Inspect the condition of all gauges and indicators, check condition of wiring. Record findings.

Las Vegas
P.O. 271630
Las Vegas, Nevada 89127-1630
702-649-8777
Fax 702-639-5090

Reno
P.O. 7520
Reno, Nevada 89510
775-358-5111
Fax 775-332-2454

Elko
P.O. 2028
Elko, Nevada 89803
775-738-9871
Fax 775-738-7865

Winnemucca
3050 W. Railroad St.
Winnemucca, Nevada 89445
775-623-1121
Fax 775-623-4944

Start engine - Run the engine for 30 minutes.

Oil pressure - Inspect for proper oil pressure and record readings.

Fuel pressure - Inspect for proper fuel pressure and record readings.

Frequency - Inspect for correct RPM/HZ and record readings.

Voltage - Inspect for correct voltage. Adjust if needed and record readings.

Leaks - Inspect and note any leaks, (oil, coolant, fuel, air or exhaust).

AUTOMATIC TRANSFER SWITCH (WITH PROPER AUTHORIZATION)

1. Initiate automatic transfer switch.
2. Observe operation of the automatic transfer switch.
3. Transfer building load to genset.
4. Verify voltage match with utility and genset.
5. Observe operation of generator set and automatic transfer switch in the automatic mode.

AFTER UNIT IS STOPPED:

Day tank - Inspect for float and pump operation, record fuel level.

Malfunction/Discrepancy - Record and report any malfunctions/discrepancies IAW this scheduled maintenance procedure to the facility manager.

REVIEW

1. Report to the facility Chief Engineer or Facility Manager.
2. Submit checklist of the reading and notes on the condition of the unit.
3. Report any discrepancies noted IAW this schedule.
4. Make recommendations if needed.

A Level II inspection and service will be performed (once) annually.

A Level II service consists of the following:

Fuel System - Change fuel filters.

Air Cleaner Elements – Visual inspection. **Additional charges will apply for replacement.**

Engine Crankcase - Change engine oil and filters. **Take sample for analysis.**

Cooling System - Check for proper mixture of antifreeze. **Take sample for analysis.**

REVIEW

1. Report to the facility Chief Engineer or Facility Manager.
2. Submit checklist of the reading and notes on the condition of the unit.
3. Report any discrepancies noted IAW this schedule.
4. Make recommendations if needed.



an Empire Southwest Company

Quote # 61223-SM-01

The following are the costs for the previous described services including travel time, labor and parts.

NOTE: Air Filter and Batteries will be replaced only as required and will be invoiced separately.

SEMI-ANNUAL payments of\$ 6,557.50 _____

ANNUAL payments of\$ 13,115.00 _____

Please initial preferred payment option and services above.

Unless otherwise noted, quoted costs assume service will be provided during Empire Equipment's normal field service hours of 07:00am to 03:30pm Monday through Friday.

The above scheduled maintenance levels will describe the condition of the generator set and switchgear at the time of our visit. Either party may cancel this agreement with a (30) day written notice.

Sincerely,

Shaun Macy

Empire Power Solutions Division
Product Support Sales Representative
Mobile: (775) 843-0930
Shaun.Macy@Empire-Cat.com

Las Vegas
P.O. 271830
Las Vegas, Nevada 89127-1630
702-649-8777
Fax 702-639-5090

Reno
P.O. 7520
Reno, Nevada 89510
775-358-5111
Fax 775-332-2454

Elko
P.O. 2028
Elko, Nevada 89803
775-738-9871
Fax 775-738-7865

Winnemucca
3050 W. Railroad St.
Winnemucca, Nevada 89445
775-623-1121
Fax 775-623-4944

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

TITLE: APPROVAL OF DISTRICT DEBT MANAGEMENT POLICY

For Discussion and Possible Action. Discussion and possible action to approve District Debt Management Policy

MEETING DATE: 15 August 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve the District Debt Management Policy

BACKGROUND INFORMATION:

The Debt Management Policy (the “Debt Policy”) is provided to assist managers and policy makers to plan and guide the financial resources for the district while making prudent infrastructure and service level decisions for the benefit of the rate payers and community. The Debt Policy is to be used in concert with other financial policies, such as the budget policy, reserve policy, asset management, procurement policy and others to plan and implement responsible planning and implementation consistent with the district ordinances, state, and federal law.

The primary focus of debt should be to assist with the development of infrastructure supporting current and future needs while placing the obligation proportionately to those which benefit. Debt Policy is an essential tool of utility rate making. In short, financial resources for operations and infrastructure repair and renovations (R&R) must be provided for by rates. Although deferral of the necessary work is an unsustainable practice, financing the cost of infrastructure R&R can be partially delayed responsibly using debt. Timely management of the district capital programs provides for efficiency, regulatory compliance, and public trust. The Debt Management Policy is part of the set of financial policies which govern the administration of the district.

The district did not previously have a Debt Management Policy and has recently adopted new or revisions to the Capital Asset Policy (Fin 5.2), Investment Policy (Fin 5.6), Procurement Policy (Fin 5.7), Reserve Policy (Fin 5.9).

INCLUDED:

- a. Draft District Debt Management Policy (Fin 5.3)

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 |

FIN-5.3 Debt Management Policy

The Debt Management Policy (the “Debt Policy”) is provided to assist managers and policy makers to plan and guide the financial resources for the district while making prudent infrastructure and service level decisions for the benefit of the rate payers and community. The Debt Policy is to be used in concert with other financial policies, such as the budget policy, reserve policy, asset management, procurement policy and others to plan and implement responsible planning and implementation consistent with the district ordinances, state, and federal law. The primary focus of debt should be to assist with the development of infrastructure to support current and future needs while placing the obligations of this burden proportionately to those which benefit.

The discretion to deviate as determined by the Board of Trustees may be deemed appropriate from time to time in the prudent management of the debt and capital financing needs of the district.

5.3.1 Findings

This Debt Policy is intended to comply with NRS 350.13 and NRS 350.91 and other applicable laws to govern all debt undertaken by the district.

The district hereby recognizes that a fiscally prudent debt policy is required in order to:

- a) Maintain the district’s sound financial position.
- b) Ensure the district has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- c) Protect the district’s creditworthiness.
- d) Ensure that all debt is structured in order to protect current and future taxpayers, ratepayers and constituents of the district.
- e) Ensure that the district’s debt is consistent with the district’s planning goals and objectives and capital improvement program or budget, as applicable.

5.3.2 Policies

A. Purposes for which debt may be issued.

Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned by the district.

a) Long-term debt financings are appropriate when the following conditions exist:

- a) When the project is to be financed is necessary to provide basic services.
- b) When the project to be financed will provide benefit to constituents over multiple years and at least as long as the period of the debt issuance.
- c) When total debt does not constitute an unreasonable burden to the district and its taxpayers and/or ratepayers, as applicable.
- d) When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

b) Long-term debt financing will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

- c) The district may use long-term debt financings subject to the following conditions:
- a) The project to be financed must be approved by the Board of Trustees.
 - b) The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project.
 - c) The district estimates that sufficient revenues will be available to service the debt through its maturity and satisfying coverage ratios consistent with covenants or policy.
 - d) The district determines that the issuance of the debt will comply with the applicable state and federal law.

Short-term debt. Short-term debt may be issued to provide financing for the district's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the district may undertake lease-purchase financing for equipment.

Financing on Behalf of Other Entities. The district may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies.

B. Types of Debt

The following types of debt are allowable under this Debt Policy:

- a) General obligation bonds (GO Bonds)
- b) Bond or grant anticipation notes (BANs)
- c) Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
- d) Other revenue bonds and COPs
- e) Tax and revenue anticipation notes (TRANS)
- f) Tax increment financing to the extent permitted under State law
- g) State Revolving Loan Funds
- h) Lines of Credit

The District Board may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

Debt shall be issued as fixed rate debt unless the district makes a specific determination as to why a variable rate issue would be beneficial to the district in a specific circumstance.

C. Relationship of Debt to Capital Improvement Program and Budget

The district is committed to long-term capital planning. The district intends to issue debt for the purposes stated in this Debt Policy primarily to implement policy decisions incorporated in the district's capital budget and the capital improvement plan while balancing rates.

The district shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of operating revenues. The district shall seek to avoid

the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear or maintenance incurred in normal operations and minimize the use of debt.

When used the district shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the district's public purposes.

The district shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to reduce annual budgetary expenditures.

The district shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

D. Policy Goals Related to Planning Goals and Objectives

The district is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The district intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the district's annual operations budget.

It is a policy goal of the district to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to maintain the highest practical credit ratings and the lowest possible borrowing costs.

The district will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it is the policy goal to realize, whenever possible, and subject to any overriding non-financial policy considerations,

- a) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and
- b) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the district shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

Without limiting the foregoing, the district will periodically review the requirements of and will remain in compliance with the following:

- a) Any continuing disclosure undertakings entered into by the district in accordance with SEC Rule 15c2-12 (Continuing Disclosure).
- b) Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance.
- c) The district's investment policies as they relate to the use and investment of bond proceeds.
- d) Proceeds of debt will be held either by;

- (a) A third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the district upon the submission of one or more requisitions by the district, or
- (b) by the district, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the district.



SEC Rule 15c2-12: Continuing Disclosure

What is Continuing Disclosure?

Continuing disclosure consists of important information about municipal bonds that arises after the initial issuance. This information generally reflects the financial health or operating condition of the state or local government as it changes over time, or the occurrence of specific events that can have an impact on key features of the bonds.

SEC Rule 15c2-12 ensures municipal securities issuers enter into agreements to provide certain information to the MSRB about their securities on an ongoing basis.

SEC Rule 15c2-12

U.S. Securities and Exchange Commission (SEC) Rule 15c2-12 requires dealers, when underwriting certain types of municipal securities, to ensure that the state or local government issuing the bonds enters into an agreement to provide certain information to the Municipal Securities Rulemaking Board (MSRB) about the securities on an ongoing basis. These disclosures are made available to investors and the public on the MSRB's [Electronic Municipal Market Access \(EMMA®\) website](#).

Why Are Continuing Disclosures Useful?

Continuing disclosures are intended to assist investors in determining the suitability of a bond, as well as potential risks associated with the credit of the state or local government.

Each bond issue has its own unique set of continuing disclosures. The financial information and operating data, which is prepared by the state or local government that issued the bond, generally reflects the evolving financial or operating

condition of the state or local government. Disclosures also include notice of specific events occurring after a bond's issuance that can have an impact on any of the following:

- The ability of a state or local government to pay investors amounts owed on the bonds;
- The value of the bonds if they are bought or sold prior to maturity; or
- The timing of repayment of principal.

By looking at continuing disclosures, investors can compare annual financial information about a particular bond from year to year, or between two similar securities. They can also read event notices to learn about actions or events that can affect a particular bond.

What are the Types of Continuing Disclosures?

Some continuing disclosures provide updated financial or operating information about the state or local government that issued the bond, such as:

- Annual financial information
- Audited financial statements



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- Notice of failure to provide annual financial information on or before the date agreed to by the state or local government

Other continuing disclosures provide notification of specific events that may have an effect on repayment of a bond, such as:

- Principal and interest payment delinquencies
- Non-payment related defaults
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements reflecting financial difficulties
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions or events affecting the tax-exempt status of the security
- Modifications to rights of security holders
- Bond calls and tender offers
- Defeasances
- Release, substitution or sale of property securing repayment of the securities
- Rating changes
- Bankruptcy, insolvency or receivership
- Merger, acquisition or sale of all issuer assets
- Appointment of successor trustee
- Financial obligation¹ incurrence or agreement
- Default, event of acceleration, termination event, modification of

¹ The term "financial obligation" is defined as a debt obligation, derivative instrument entered into in connection with, or (ii) Pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) Guarantee of (i) or (ii) The term financial obligation shall not include municipal securities as to which a final official statement.

terms or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

The above categories of disclosure are specified in SEC Rule 15c2-12.

What are the Timeframes for Submitting Disclosures Specified in SEC Rule 15c2-12?

State or local governments or obligated persons must submit annual disclosures on or before the date specified in the continuing disclosure agreement or provide notice of failure to do so to the MSRB through the EMMA website. Disclosure of events must be submitted to EMMA in a timely manner, but not in excess of 10 business days after the occurrence of the event.

What are the Exemptions from SEC Rule 15c2-12?

Continuing disclosure generally is not required for an issue if:

- The entire issue is for less than \$1 million
- The bonds are sold to investors in authorized denominations of \$100,000 or more to no more than 35 sophisticated investors
- The bonds are sold in authorized denominations of \$100,000 or more and mature in nine months or less from initial issuance
- The bonds were issued prior to July 1995 (or prior to December 1, 2010 for certain "puttable" securities.)



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Where Are Continuing Disclosures Located?

The MSRB's EMMA website, at emma.msrb.org, publicly displays continuing disclosure information submitted since July 1, 2009, as part of the MSRB's mission to provide access to key municipal market information. The EMMA website also displays trade data and educational materials about the municipal securities market.

MSRB Support

Phone:

202-838-1330

Hours:

7:30 a.m. – 6:30 p.m. ET

Email:

MSRBsupport@msrb.org

Hours:

7:00 a.m. – 7:00 p.m. ET



Municipal Securities Rulemaking Board

The MSRB protects investors, state and local governments and other municipal entities, and the public interest by promoting a fair and efficient municipal securities market. The MSRB fulfills this mission by regulating the municipal securities firms, banks and municipal advisors that engage in municipal securities and advisory activities. To further protect market participants, the MSRB provides market transparency through its Electronic Municipal Market Access (EMMA[®]) website, the official repository for information on all municipal bonds. The MSRB also serves as an objective resource on the municipal market, conducts extensive education and outreach to market stakeholders, and provides market leadership on key issues. The MSRB is a self-regulatory organization governed by a 21-member board of directors that has a majority of public members, in addition to representatives of regulated entities. The MSRB is overseen by the Securities and Exchange Commission and Congress.

This information is for educational purposes only and provides a general overview of the subject matter and does not constitute investment, tax, business, legal or other advice.



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

TITLE: ANNUAL EVALUATION AND CONSIDERATION OF COMPENSATION OF GENERAL MANAGER

For discussion and possible action. Conduct annual evaluation and consider compensation adjustment to for the General Manger

MEETING DATE: August 15, 2023

PREPARED BY: Judy Brewer Administrative and Human Resource Supervisor

RECOMMENDED ACTION: Review the consolidated Annual Evaluation overview by the Board of Trustees and conduct annual evaluation and consider approval of an adjustment of compensation for the General Manager

BACKGROUND INFORMATION: An annual review process is an implicit element of an employer/employee relationship. An employee evaluation is both retrospective of past accomplishments or progress and establishes prospective goals or objectives. The district's General Manager is the only employee reporting to the Board of Trustees.

A process and form were adopted for use in the General Manager evaluation. It consists of factors to measure and reflect the degree of success for managing the district resources and affairs. The Chair of the Board of Trustees with support of the Administration & Human Resources supervisor consolidated the five individual evaluations submitted by each Trustee. These were consolidated and are presented as the annual evaluation of the General Manager.

Consistent with the employment contract for the General Manager an adjustment to compensation may be authorized by the Board of Trustees. Typically, the adjustment is made following the evaluation and commencing with a new fiscal year. Last year, during the course of labor negotiations, a 3% increase was approved, in part as a message to manage expectations. During subsequent time, year over year inflation has remained high and salaries of similar positions have increased.

It is also noted that this is the final year of the General Manager contract, and the current contract provision is 60 days notice by either party to cancel. Given that a General Manager selection requires many months, other contract terms and conditions could be favorable to the district and employee and should be considered before too many months pass.

INCLUDED:

Attachment A – Consolidated Evaluations from the Board of Trustees

Fund(s) 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 |

KGID General Manager Performance Evaluation

Employee Name: Mitch Dion **Date:** 08/15/2023

Rating Period: From: 7/01/2022 To: 06/30/2023

Rating Scale Definitions (1-3)

I. PERFORMANCE EVALUATION AND ACHIEVEMENTS

1.	Board of Trustees Relationships	1	2	3	N/A
A.	Effectively implements policies and programs approved by the Board of Trustees.			XX	
B.	Reporting to the Governing Board is timely, clear, concise and thorough.			XX	
C.	Accepts direction/instructions in a positive manner.			XX	
D.	Keeps the Board of Trustees informed of current plans and activities of the KGID Manager's office and new developments in technology, legislation, governmental practices and regulations, etc.			XX	
E.	Provides the Board of Trustees with clear report of anticipated issues that could come before the Trustees.			XX	

Comments:

Appreciation of the assistance that Mitch has shown in answering so many questions.
Nice work implementing policies and programs approved by the Board of Trustees, every year we move positively working toward our goals of good roads, sewer flow, clean water and snow removal.
Nice work on Pineridge Bldg.
You are welcoming and listen to our ideas and comments.
Nice work keeping the trustee's informed with your weekly report. Your manager's reports provide updates on governmental practices. You're concerned with technology as demonstrated by our improved KGID Website.

2.	Public Community Relations	1	2	3	N/A
A.	Projects a positive public image.		X	X	
B.	Is always courteous to the public.			XX	
C.	Maintains effective relations with media representatives.			X	X
D.	Implements community outreach programs			X	X
F.	Ensures community facing messages and programs convey positive and profession image of district			X	X

Comments:

Not completely familiar with what his public community relations are currently.
Overall, you, as well as the KGID staff, project a positive public image and you're courteous to the public. As noted previously, your candidness, in my view is refreshing; however, a bit rocky, at first, when dealing with Chabad at Lake Tahoe. Your dealing with Tahoe Douglas Fire Department may have been an accurate assessment concerning our responsibility of taking care of the fire hydrants, however, public opinion, of KGID handling of this issue may not have been positive.

3.	Effective Leadership of Staff	1	2	3	N/A
A.	Delegates appropriately responsibilities.			X	X
B.	Develops people with timely trainings and communications.			X	X
C.	Maintains an effective and cooperative relationship with employees and external service providers.				XX
D.	Establishes a culture of public service by example			XX	

Comments: Your dealing with employees, shows your kindness and understanding when employees are dealing with health issues.

4.	Fiscal Management	1	2	3	N/A
A.	Prepares realistic annual budget.		X	X	
B.	Controls expenditures in accordance with approved budget.		X	X	
C.	Cultivates culture of fiscal accountability and ensuring accurate report/information in timely manner.		X	X	
D.	Provides accurate reports/information in a timely manner.			XX	

Comments: My belief is that, in general, the government spends too much and KGID is no exception. It is very easy to spend and difficult to trim expenses.
Your reports are accurate, and information is provided in a timely manner

5.	Communication	1	2	3	N/A
A.	Oral communication is clear, concise, and articulate.			XX	
B.	Written communications are clear, concise, and accurate.			XX	
C.	Listens effectively and responds appropriately.			XX	

Comments: Your communication is clear, concise, and articulate.
Your written communication is clear as demonstrated by your preamble to this year's KGID budget report.

6.	Professional Job-Related Competencies	1	2	3	N/A
A.	Decision Making: <i>Reasons, analyzes, and evaluates; looks beyond short-term results; properly assesses; and knows when to ask for assistance. Uses good judgment and common-sense approach; anticipates situations; capable of embracing change and recognizes when circumstances dictate a change is necessary.</i>			XX	
B.	Personal Behavior: <i>Behavior is positive example for others; consistent and timely at work and meetings; dress and grooming is appropriate to position; shows good judgment; interactions with others are of the highest level of integrity and ethical conduct; is fair and impartial in dealing with others; and sets strong personal example by demonstrating respect for others and their ideas.</i>			XX	
C.	Leadership: <i>Ability to get others to work together effectively and see "big picture"; takes ownership for own activities; interacts with others objectively; acts decisively and utilizes resources effectively.</i>			XX	
D.	Technical Knowledge: <i>Maintains current technical knowledge and ability to sufficiently manage and complete tasks/projects; actively pursues expanded mastery of knowledge and abilities in responsibilities of position; and</i>			XX	

Comments: Job related communication with me has been excellent.
 Your decision making is sound.
 You're smart and have good technical knowledge.
 Your personal on the job behavior is good.
 Strong leadership skills.

7.	Intergovernmental Affairs	1	2	3	N/A
A.	Maintains effective communication with local, regional, state, and federal government agencies.		X	X	
B.	Pursues grants or leverages resources (grants) with other agencies.				XX
C.	Contributions to good government through regular participation in local, regional, and state committees, and business-related organizations.		X		X
D.	Lobbies effectively with legislators and state agencies regarding programs and projects affecting the duties of the Manager.			X	X

Comments: Tahoe Douglas Fire Department and Chabas started rocky, however improved. Perhaps a different start would have been better.

II. ACHIEVEMENTS RELATIVE TO OBJECTIVES FOR THIS EVALUATION PERIOD:

- Our KGID mission statement is clear stating the importance of good roads, good sewer flow and clear water. I believe KGID exceeds in road, sewer and water quality.
- _____
- _____
- _____

III. SUMMARY RATING

Overall Performance Rating – Considering the results obtained against established performance standards as well as overall job performance, the following rating is provided:

Improvement Needed 1	Meets Job Standards 2	Exceeds Job Standards 3
		XX

Comments: Since I'm still in the active phase of learning, I want to thank Mitch, Judy, and the board for the very good business atmosphere.
 A job well done! Thank you!

IV. FUTURE GOALS AND OBJECTIVES

Specific goals and objectives to be achieved in the next evaluation period:

- **Completion and move into 160 Pineridge**
- **Sewer pump station funding and completion**
- **On going road, sewer, and water quality improvements**
- **Succession planning and employee development**

GOVERNING BOARD

Board of Trustees Chairperson

Date

IV. KGID MANAGER COMMENTS & SIGNATURE

Manager Signature

Date

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of August 15, 2023

Programs:

We have selected candidates for several vacant positions except the Engineering Tech and one Water Operator position. We have been without anyone on the Streets for effectively nearly a year and the backlog of work reflects it. Signs, drains, sweeping all reflect it. We believe we have a couple keepers coming in... Hopefully, the slight change in economic conditions have worked for our advantage.

The waterline and road repair and replacement project is proceeding moderately well. The rock allowance provided for in the contract is an emerging concern as it is being used more rapidly than planned. But it is there because it is not feasible to plan too closely for undiggable rock. We have had a couple typical events of unanticipated obstructions and worked through those details.

We have planned for a corporate yard clean up as an all-hands event on Sept 21st. So the office will be closed for a couple of hours mid-day as the team takes on the challenges of the yard and hillside which has accumulated trash and debris for many years...

We are evaluating the use of "Treasury Direct" to purchase US Securities. Although it lacks the professional advice from using our US Bank or Moreton Capital advisors, there are advantages of tailor fitting bonds, notes and bills for our capital reserves. It is not approved in the current investment policy, so no changes are being proposed, it would require board action.

Fire season is upon us. Additionally, NV Energy has had higher than normal electrical disruptions (they are redoing several lines in addition to the normal hic-ups), water system operations require a bit more interactive management by the operators.

Building 160 Repairs and Renovations is progressing well. (Schedule attached) The contractor has informed us there have been many people wandering into the building as they work, so they need to erect a construction fence. It may interfere with what people have become use to doing but it is a precursor to our occupying the site for Admin and Operations Center. We have notified the current landlord of our intent not to extend the lease, but they indicated if we need to stay an extra month or two, it would not likely be problematic.

Comprehensive Maintenance Management System (CMMS) deployment continues to be a large time-consuming effort as all our assets (and related data) are being entered into the systems. Our objective is to go live for work requests in February.

Administration is evaluating a proposal to outsource bulk mailing, commercial enterprises seem to offer lower costs methods.

Customers:

Customer issues from snow plowing continue to be difficult to resolve. The line between normal damage or impacts for work in the right of way, verse outside the right of way is sometimes a difficult interpretation. The vendor has not provided satisfaction to the district or customers.

Remodel applications were numerous. We have issued all our construction meters.

Heavenly water supply contract expired, revised and updated is being negotiated.

Associations and outside meetings:

Tahoe Water Suppliers Association continue to participate in numerous outreach activities, providing for the continued awareness of watershed protection.

Attended the Nevada League of Cities & Municipalities annual conference. Good information and useful networking with a couple entities.

We continue to network with the other GID's to improve administrative processes in the State and gain access to funding which bypasses smaller agencies as grantors prefer larger increments and continue to grease the same paths. By grouping ourselves, we hope to be more competitive. Our effort to improve (reduce the costs) processes with NDEP has evolved into an example of how the State agencies divide and conquer as a deliberate strategy. NV League of Cities provided the administration information for reform which was compiled with KGID in the lead (with other GID's and consultants participating), yet only Gardnerville Ranchos was invited to the meeting to respond to the League's concern.

The Pool/PACT leadership conference is in October (Reno) we will be participating.

The APWA (American Public Works Association) will be meeting in Stateline, we will be getting several people into training during that event.

UNR has revised their program for public agency administration and governance. The program is oriented towards both board members and senior administration officials.

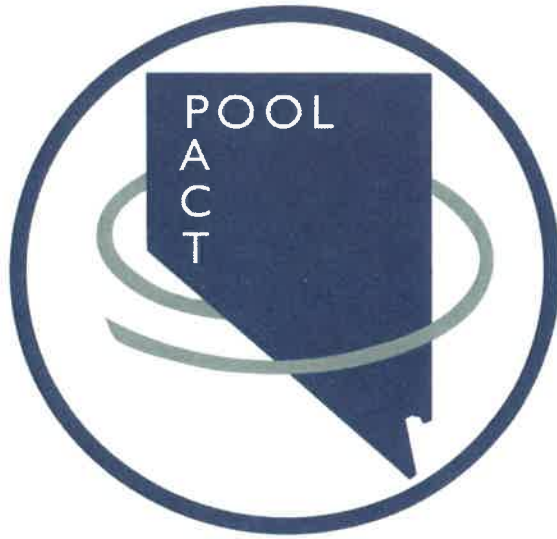
Water Resources:

Warmer and drier is the forecast. Summer and Indian Fall....

Currently, the lake is at 6,228.07 or about 5 feet above the natural rim (6223 ft). This is approximately 1 foot higher than a month ago. The maximum legal limit for the lake is 6229.1.

Future Work/In Progress/Concerns/Heads up

- Transition to the district Operations/Admin Center
- SCADA software replacement
- Finance and administration software replacement



2023 Approved HR-Related Legislation

POOL/PACT Human Resources

Enclosed are summaries of the approved HR-related legislation POOL/PACT HR tracked during the 2023 legislative session. The summaries outline sections of the bills which may have an impact on your HR program. Other sections within the bill that do not affect HR are not noted.

The bills are divided into three sections: assembly bills, senate bills, and school-related bills. In addition to reviewing the school-related bills, school districts should also review the non-education senate and assembly bills as there are provisions that may impact them as well as other local government organizations.

We strongly encourage you to seek the advice of legal counsel if you have specific questions on how a new law may impact your organization. General questions on the approved legislation may be directed to your POOL/PACT HR Business Partner.

We anticipate the sample policies will be updated and distributed no later than July 1, 2023, to reflect applicable changes in the law.

Thank you for your continued support and please feel free to contact us with any questions you may have.



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ASSEMBLY BILLS (AB)

AB 52: RELATED TO OPEN MEETING LAW

- Revises NRS 241 regarding Open Meeting Law and NRS 281A regarding ethics.
- Provides that when a vacancy occurs in the voting membership of a public body, the required quorum and number of votes necessary to take action is reduced as though the vacancy does not exist.
- Adds requirements for the public body to give written notice to a person who may be the subject of administrative action at a meeting.
 - The written notice must be delivered in one of the following ways:
 - Delivered personally at least seven calendar days before the meeting;
 - Sent certified mail to the last known address at least 14 calendar days before the meeting;
 - If the person is represented by an attorney in connection with the matter, delivered personally to that attorney at least seven calendar days before the meeting; or
 - If the public body makes decisions directly concerning the employment of the person, delivered personally to the person at his/her place of employment during a time at which the person is required to be at work at least seven calendar days before the meeting;
 - Public body must receive proof that notice was properly delivered before considering matters relating to that person at the meeting.
 - The written notice required in this section is in addition to regular notice of the meeting required in NRS 241.020.
 - Contains exceptions to the notice requirement for emergencies or if the person has already received notice pursuant to NRS 241.033 to consider the character, alleged misconduct, professional competence, or physical or mental health of the person.
- Amends definition of the term “action” to be inclusive of the use of remote technology.
- Defines “administrative action against a person” to mean an action uniquely personal to the person and includes the potential for negative change in circumstances to the person.
- Amends definition of the term “meeting” to be inclusive of the use of remote technology.
- Excludes from the definition of “meeting” any gathering or series of gatherings of members of a public body that do not involve deliberation or action toward any matter over which the public body has supervision, control, jurisdiction, or advisory power. Removes provisions specific to social functions and receiving training regarding legal obligations, since these events are now encompassed in the new bill language.
- Amends the notice requirements to consider the character, alleged misconduct, professional competence, or physical or mental health of any person or to consider an appeal by a person of the results of an examination conducted by or on behalf of the public body.

- Requires the written notice to be delivered in one of the following ways:
 - Delivered personally at least seven calendar days before the meeting (formerly five days);
 - Sent certified mail to the last known address at least 14 calendar days before the meeting (formerly 21 working days);
 - If the person is represented by an attorney in connection with the matter, delivered personally to that attorney at least seven calendar days before the meeting; or
 - If the public body makes decisions directly concerning the employment of the person, delivered personally to the person at his/her place of employment during a time at which the person is required to be at work at least seven calendar days before the meeting.
- Removes requirements for a member of an elected public body located in a county whose population is 45,000 or more to receive and disclose the opinion of the legal counsel in order to abstain from a vote.
- Exempts from Open Meeting Law consultations, deliberations, hearings, or meetings that are conducted by committees that prepare arguments advocating or opposing approval of statewide ballot measures proposed by initiative or referendum, and city ballot measures.
- Clarifies that Open Meeting Law only applies to a library foundation or an educational foundation if it meets the definition of a “public body.”

Effective: July 1, 2023

AB 78: RELATED TO NURSING

- Exempts a person from being required to be licensed by the State Board of Nursing if that person is:
 - Certified to provide jobs and day training services to aid persons with intellectual disabilities and persons with developmental disabilities pursuant to NRS 435.130 to 435.310, inclusive; or
 - If that person is employed by or works as an independent contractor for an agency that has been issued such a certificate.

Effective: May 25, 2023

AB 139: RELATED TO PROTECTED CLASS INFORMATION

- Amends NRS 239B
- Authorizes an agency of criminal justice that collects information related to race or ethnicity to include a separate category for persons of Middle Eastern or North African descent.
- Requires any other government agency that collects information from a person related to race or ethnicity to include a separate category for persons of Middle Eastern or North African descent.

Effective: June 14, 2023

AB 140: RELATED TO STATE HOLIDAYS

- Amends NRS 236.015 to add Juneteenth Day as a legal state holiday to be observed by state, county and city government offices, courts, and public schools on June 19 of each year.

Effective: June 8, 2023

AB 158: RELATED TO EMERGENCY MEDICAL SERVICES

- Amends NRS 450B
- Ratifies the Recognition of Emergency Medical Services Personnel Licensure Interstate Compact to authorize:
 - Emergency medical service personnel who are certified in Nevada to perform their professional duties in any other state that has ratified the Compact.
 - Emergency medical service personnel who are certified in another state that has ratified the Compact to perform their professional duties in Nevada.

Effective: June 12, 2023, for the purpose of adopting any regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and on October 1, 2023, for all other purposes.

AB 163: PROVIDING FOR REASONABLE ACCOMMODATIONS FOR SEXUAL ASSAULT VICTIMS

- Amends NRS Chapter 613 to provide reasonable accommodations for an employee who is the victim of sexual assault or whose family or household member is a victim of sexual assault.
- Prohibits an employer from discriminating or retaliating against an employee exercising their rights to leave or reasonable accommodation related to sexual assault.

Effective: June 5, 2023, for the purpose of adopting any regulations and performing any other preparatory administrative tasks necessary to carry out the provisions of this act; and on January 1, 2024, for all other purposes.

AB 219: RELATED TO OPEN MEETING LAW

- Amends NRS 241
- Provides that if the agenda for a meeting authorizes the continuation of the meeting of a public body to one or more calendar days, public comment must be held:
 - At the beginning of each day that the meeting is held before any item on which action may be taken is heard by the public body and again before the meeting recesses for the day or adjourns; or
 - After each item on the agenda on which action may be taken is discussed by the public body but before the public body takes action on the item.
- Requires remote-only meetings with no physical location to include on the agenda clear and complete instructions for a member of the general public to be able to call in to the meeting to provide public comment.
- Changes notice requirements to provide that a notice must be posted at the principal office of the public body, OR if the meeting has a physical location, at the building in which the meeting is to be held.

- Requires that meetings relating to contested cases and regulations held using remote technology must also designate a physical location where members of the general public are permitted to attend and participate.

Effective: July 1, 2023

AB 267: RELATED TO CULTURAL COMPETENCY TRAINING FOR LICENSED MEDICAL PROFESSIONALS

- Requires the State Board of Health to create regulations designating the frequency with which a covered facility is required to conduct training relating to cultural competency.
- Creates an exception to the requirement if an agent or employee has already completed training on cultural competency as part of the continuing education requirements to renew his/her professional license.
- Limits the agents and employees required to receive such training to those who:
 - Provide clinical, administrative, or support services and regularly have direct patient contact; or
 - Supervisors of such agents or employees
- Increases the required cultural competency and diversity, equity, and inclusion (DEI) training that specified licensed medical providers need to complete upon renewal of license.
- Authorizes a facility to apply to the Department of Health and Human Services to provide a course or program on cultural competency that is not already approved by the Department.
- Revises training hours requirements relating to cultural competency and diversity, equity and inclusion for purposes of renewal of a professional license:
 - Requires a nurse to complete at least four hours of such instruction;
 - Request a psychologist, marriage and family therapist, clinical professional counselor or social worker to complete at least six hours of such instruction;
 - Requires an alcohol and drug counselor or problem gambling counselor to complete at least three hours of such instruction;
 - Requires a behavior analyst to complete at least six hours of such instruction.

Effective: June 5, 2023, for the purpose of adopting any regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and on January 1, 2024, for all other purposes.

AB 410: RELATED TO INDUSTRIAL INSURANCE FOR FIRST RESPONDERS

- Expands the stress-related injuries that may be compensable for first responders under industrial insurance under certain circumstances to include a mental injury caused by extreme stress for which the primary cause was witnessing an event or series of events that arose out of and during the course of employment and involved:
 - The death, or aftermath of death, of a person as a result of a violent event; or
 - An injury, or aftermath of an injury, which involves grievous bodily harm, of a nature that shocks the conscience.

Effective: June 6, 2023, for the purpose of adopting any regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and on January 1, 2024, for all other purposes.

SENATE BILLS (SB)

SB 66: RELATED TO CIRCUMSTANCES IN WHICH A PERSON IS DISQUALIFIED FROM OPERATING A COMMERCIAL MOTOR VEHICLE

- Amends NRS 483
- Adds provisions for if disqualifying a person from operating a commercial motor vehicle for life without the possibility of reinstatement if the person is convicted of any of the following offenses involving the operation of a motor vehicle:
 - Using a motor vehicle in the commission of a felony involving manufacturing, distributing, or dispensing a controlled substance; or
 - Using a commercial motor vehicle in the commission of:
 - Any act involving involuntary servitude;
 - Any act involving human trafficking;
 - Any act involving pandering and sex trafficking;
 - An attempt or conspiracy to commit an offense listed above; or
 - Any other offense punishable by a felony by state or federal law which involves an act or practice of severe forms of human trafficking.
- Restricts an employer from allowing, requiring, permitting, or authorizing a person to operate a commercial motor vehicle if the employer knows or should reasonably know that the operation of the motor vehicle is:
 - During a period in which the person does not have a current commercial driver's license or commercial learner's permit or does not have a commercial driver's license or commercial learner's permit with the proper class or endorsements;
 - In violation of any restriction on the commercial driver's license or commercial learner's permit of the person;
 - During a period in which the person has a commercial driver's license or commercial learner's permit disqualified by a state, has lost the right to operate a commercial motor vehicle in a state, or has been disqualified from operating a commercial motor vehicle;
 - During a period in which the person has more than one commercial driver's license or commercial learner's permit;
 - During a period in which the person, the motor vehicle s/he is operating or the motor carrier operation is subject to an out-of-service order; or
 - In violation of a federal, state, or local law or regulation pertaining to railroad-highway grade crossings.

Effective: July 1, 2023

SB 166: RELATED TO COLLECTIVE BARGAINING FOR LAW ENFORCEMENT AND FIREFIGHTER SUPERVISORS

- Amends NRS 288.138 to exclude certain employees who provide civilian support services to a law enforcement agency from being deemed supervisory employees solely due to the exercise of certain duties.

Effective: July 1, 2023

SB 192: RELATED TO CLOSED MEETINGS FOR COUNTY HOSPITALS AND HOSPITAL DISTRICTS UNDER CERTAIN CIRCUMSTANCES

- Amends NRS 450
- Allows a board of trustees for a county hospital or hospital district may hold a closed meeting exempt from the Nevada Open Meeting Law to discuss:
 - Providing a new health care service in the county hospital district or expanding a health care service that is currently provided;
 - The acquisition of an additional facility by the county hospital district or the expansion of an existing facility of the county hospital district;
 - Matters before a review committee to deliberate the character, alleged misconduct, professional competence or physical or mental health of a provider of health care; or
 - Matters related to a medical audit or the quality assurance programs of the county hospital district.
- Requires minutes, any supporting material, and any recording or transcript of such a closed meeting become public records five years after the date on which the meeting is held or when the board of trustees determines that the matters discussed no longer require confidentiality, whichever occurs first.

Effective: October 1, 2023

SB 222: RELATED TO INCREASE IN FEES PAID TO PERSONS SERVING AS JURORS

- Amends NRS 6.150
- Increases the fee paid to each person summoned to attend as a grand juror or a trial juror in the district court or justice court, or a trial juror in the municipal court from \$40 per day to \$65 per day.
- Increases the fee paid to each grand juror and trial juror in the district court or justice court, or trial juror in the municipal court, actually sworn and serving from \$40 per day to \$65 per day.

Effective: January 1, 2024

SB 225: RELATED TO PROVISIONS GOVERNING PEACE OFFICERS

- Amends NRS 289
- Requires an application for certification as a peace officer to include an affidavit stating that the applicant:
 - Is not disqualified from serving as a peace officer;
 - Has not been discharged, disciplined, or asked to resign from employment with a law enforcement agency for certain conduct; and
 - Has not resigned from employment or otherwise separated from employment with a law enforcement agency while an investigation concerning certain alleged conduct was pending.
- Requires the Peace Officers' Standards and Training (POST) Commission to:
 - Deny an application for certification that does not include the required affidavit; and
 - Search the National Decertification Index of the International Association of Directors of Law Enforcement Standards and Training, or an equivalent database, to ensure that the name of the applicant does not appear in any such index or database.
- Requires a law enforcement agency to immediately notify the POST Commission if a peace officer employed by the agency:
 - Is charged with certain crimes; or
 - Resigns from employment or otherwise separates from employment with the agency while an investigation concerning alleged misconduct is pending; and
 - Provide to the Commission a written summary of the outcome of the investigation as soon as practicable after completing the investigation.
- Prohibits a law enforcement agency from requiring a peace officer to provide an oral or written attestation concerning any use of cannabis by the peace officer that occurred before the peace officer submitted his/her application for employment with the law enforcement agency as a condition precedent to employment as a peace officer.

Effective: October 1, 2023

SB 317: RELATED TO PUBLIC WELFARE

- Amends NRS 422A
- Permits a provider of homeless services to authorize a person experiencing homelessness to utilize the provider's address as a temporary mailing address, if that person is receiving other services from the provider and is a Nevada resident or a person who is not currently a Nevada resident and who the provider determines intends to remain in the State of Nevada for at least six months.
- States this temporary mailing address may be used for various purposes, including applying for public assistance, enrolling a family member in school, enrolling in an institution of the Nevada System of Higher Education, obtaining housing, and seeking or retaining employment.

Effective: January 1, 2024

SB 323: RELATED TO STANDARDS OF RECIPROCITY FOR THE RECRUITMENT AND SELECTION OF CATEGORY III PEACE OFFICERS FROM OTHER STATES OR THE FEDERAL GOVERNMENT

- Amends NRS 289
- Requires the POST Commission to adopt regulations to establish standards for the reciprocity of a person from another state or the Federal Government with a certification or law enforcement training equivalent to a category III peace officer.

Effective: January 1, 2024

SB 441: RELATED TO COVID-19 AND PUBLIC HEALTH

- Amends NRS 439.366
- Repeals the provisions of SB 4 of the 32nd Special Session of the Nevada Legislature which required certain protocols and plans concerning the prevention of and response to COVID-19 and protected entities from liability if they can demonstrate substantial compliance with controlling health standards related to COVID-19.
- This repeal does not apply to any claims before July 1, 2023.

Effective: May 17, 2023

EDUCATION – ASSEMBLY BILLS (AB)

AB 65: PERTAINS TO BULLYING, TIME/ACTION RESTRICTIONS FOR SCHOOL BOARD MEETINGS, AND AGE FOR MANDATORY SCHOOL ENROLLMENT

- Amends NRS 388
 - Revises the definition of “bullying” to exclude acts, gestures, and expressions which are engaged in as part of a mutual disagreement or conflict.
 - Increases the number of days which an investigation of bullying must be completed by from two days to five days.
 - Two additional days may be used for the completion of the investigation for extenuating circumstances.
- Amends NRS 386 to prohibit the board of trustees, except in an emergency that impacts the school district, from taking action or corrective action at a regular meeting or special meeting on an agenda item after 11:59 p.m. on the day of the meeting.
 - If the board of trustees has not taken action or corrective action on an agenda item before 11:59 p.m., they must either:
 - Schedule the delayed agenda item at a future meeting; or
 - Wait until at least 24 hours after the originally scheduled time of the meeting, but not later than three business days after the originally scheduled date of the meeting to take action or corrective action.

Effective: July 1, 2023

- Amends NRS 392
- Reestablishes the date by which a child must be a certain age to start certain early grades from the first day of the school year to August 1 of the school year.
- Requires each child to begin attending public school once they are 6 years of age, rather than 7 years of age.
- Requires a child who is 6 years of age or older on or before August 1, 2024, and who enrolls in public school for the first time to be admitted to kindergarten or first grade.

Effective: July 1, 2024

AB 73: PERTAINS TO STUDENTS WEARING CERTAIN ADORNMENTS AT GRADUATION

- Amends NRS 388
- Entitles pupils of public schools to wear traditional tribal regalia or recognized objects of religious or cultural significance as an adornment at a school graduation ceremony.
 - “Adornment” means something attached to, or worn with, but not replacing the cap and gown customarily worn at school graduation ceremonies.
 - “Cultural” means recognized practices and traditions of a certain group of people.
- Does not prohibit board of trustees of a school district from prohibiting an item that is likely to cause a substantial disruption of the graduation ceremony.

- Allows students who have been prohibited by the board of trustees to wear an item as an adornment to submit a written appeal to the Superintendent of Public Instruction.
 - The Superintendent of Public Instruction shall consult with the Indian Commission and the Nevada Commission on Minority Affairs.
 - If an appeal is decided in favor of the pupil, the board of trustees shall allow the pupil to wear the item as an adornment.
 - If the Superintendent of Public instruction fails to render a decision within five business days after the appeal is submitted, the appeal is deemed to be decided in favor of the pupil.

Effective: May 23, 2023

AB 245: PERTAINS TO SCHOOL DISTRICTS ENTERING INTO A MEMORANDUM OF UNDERSTANDING WITH ORGANIZATIONS THAT ASSIST VICTIMS OF POWER-BASED VIOLENCE

- Amends NRS 388
- Requires the board of trustees of each school district to enter a memorandum of understanding (MOU) with community-based organizations that assist victims of power-based violence.
 - “Power-based violence” means any form of interpersonal violence intended to control, intimidate or harm another person through the assertion of power over the person.
 - The term includes, without limitation:
 - Dating violence;
 - Domestic violence;
 - Family violence;
 - Gender-based violence;
 - Violence based on sexual orientation or gender identity or expression;
 - Sexual assault;
 - Sexual exploitation;
 - Stalking; or
 - The observation of another person who is naked or engaging in sexual activity without his/her consent, including, without limitation, voyeurism.
- Requires if a teacher or administrator is informed by a pupil that the pupil has been a victim of power-based violence, the teacher or administrator refer the pupil to the community-based organization that assists victims of power-based violence.

Effective: July 1, 2023

AB 256: PERTAINS TO EXEMPTING VOLUNTEERS AT A WORK-BASED LEARNING PROGRAM FROM FINGERPRINTING

- Amends NRS 391
- Requires the Department of Education to prescribe a method for school boards to determine if a business, agency, or organization that is seeking to employ and supervise a pupil as part of a

work-based learning program be subject to requiring a volunteer who is likely to have unsupervised contact with the pupil to submit their fingerprints for a criminal background check.

- Requires if the school board determines the employment of a pupil in a work-based learning program is appropriate for the pupil, the board may exempt any volunteers employed by the business, agency, or organization from having to submit their fingerprints for a criminal background check.

Effective: July 1, 2023

AB 264: PERTAINS TO EXCLUDING STUDENT ABSENCES FOR OBSERVANCE OF RELIGIOUS HOLIDAYS FROM ATTENDANCE ACCOUNTING PURPOSES

- Amends NRS 392
- Requires days on which a pupil is not in attendance because the pupil is absent for the observance of a religious holiday to be credited towards the required days of attendance if the absence was approved and the pupil has completed course-work requirements.
- Requires parents/legal guardians to notify the teacher or principal in writing at least three days before the absence.
- Prohibits a pupil from being deprived of any award that is based on perfect attendance or any eligibility or opportunity to compete for such an award because of an approved absence of the observance of a religious holiday.

Effective: May 30, 2023

EDUCATION – SENATE BILLS (SB)

SB 9: PERTAINS TO EXTENDING THE DEADLINE FOR SCHOOLS DISTRICTS AND SCHOOLS TO POST REQUIRED REPORTS ON THE INTERNET

- Amends NRS 387.12468
- Extends the deadline to on or before January 1st of each year (previously October 1st) for school districts to create a report that includes a description of the personnel employed and services provided by the school district during the previous school year and any changes that the school district anticipates making to personnel and services during the current school year.
 - The school districts shall post a copy of the report on the Internet website maintained by the school districts.
- Extends the deadline to on or before January 1st of each year (previously October 1st) for each public school to create a report that includes a description of the personnel employed and services provided by the school during the previous school year and any changes that the school anticipates making to personnel and services during the current school year.
 - The public school shall post a copy of the report on the Internet website maintained by the public school, or
 - If the public school does not maintain an Internet website, the report shall be posted on the Internet website maintained by the school district.

Effective: July 1, 2023

SB 38: PERTAINS TO THE DEFINING OF “PERSON IN A POSITION OF AUTHORITY” AND PENALTIES FOR PROHIBITED BEHAVIORS

- Amends NRS 201
- Defines a “person in a position of authority” as a person who is 18 years of age or older and who:
 - Is or was an employee or volunteer for a public or private school; and
 - Has had contact with a pupil while performing their duties as an employee or volunteer.
- States that a person in a position of authority who knowingly contacts or communicates with or attempts to contact or communicate with a pupil with the intent to:
 - Engage in the commission of a crime punishable as a felony or gross misdemeanor; or
 - Cause or encourage the pupil to:
 - Engage in sexual conduct, either in person or through the use of an electronic communication device;
 - Use an electronic communication device to transmit or distribute a sexual image of himself or herself to the person;
 - Engage in an unlawful act that, if committed by an adult, would be a felony or gross misdemeanor; or

- Facilitate the commission by the person in a position of authority of a crime punishable as a felony or gross misdemeanor.
 - Is guilty of a category C felony and shall be punished as provided in NRS 193.130.
 - This does not apply if the person in the position of authority:
 - Is married to the pupil at the time an act is committed;
 - Does not have or did not have contact with the pupil while performing any of their duties; or
 - Receives from a pupil, by electronic communication device, an unsolicited sexual image or communication of a sexual nature and reports the image or communication to the principal, administrator or other person in charge of the school at which the person is employed or volunteers as soon as reasonably practicable after receipt of the image or communication.
- Applies to offenses committed on or after October 1, 2023.

Effective: October 1, 2023

SB 231: PERTAINS TO THE ALLOCATION OF \$250,000,000 TO SCHOOL DISTRICTS

- Appropriates \$250,000,000 from the State General Fund to the Interim Finance Committee the sum of \$250,000,000 for allocation to school districts for the support of public schools.

Effective: June 15, 2023

SB 291: PERTAINS TO REMOVAL OF THE 4-WEEK STUDENT TEACHING REQUIREMENT FOR STUDENT TEACHERS PRIOR TO BEING HIRED AS A SUBSTITUTE TEACHER

- Amends NRS 391.096 to state that a student teacher may apply to the board of trustees of a school district for employment as a substitute teacher.
 - Replacing previous language of: “A student teacher who has completed not less than four weeks of student teaching in a school district pursuant to NRS 391.095 may apply to the board of trustees of that school district for employment as a substitute teacher.”

Effective: June 13, 2023

SB 292: PERTAINS TO PRINCIPALS BEING “AT WILL” FOR FIRST THREE YEARS OF EMPLOYMENT

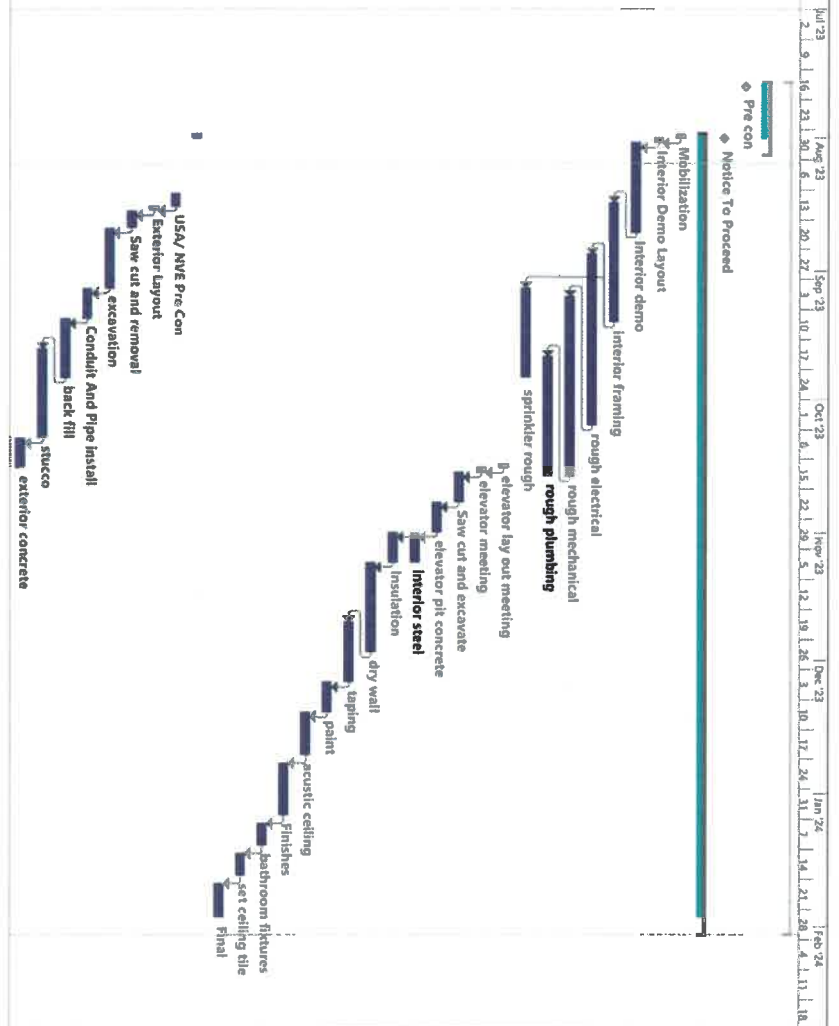
- Amends NRS 391
- States that during the first three years of employment by a school district in the position of principal, a principal is employed “at will” in that position.
 - A principal who is reassigned is entitled to a written statement of the reason for the reassignment.
 - If the principal was previously employed by the school district in another position and is reassigned, the principal is entitled to be assigned to his/her former position at the rate of compensation provided for that position.

- A principal who completes the probationary period will again be employed “at will” if, in each of two consecutive school years:
 - The rating of the school to which the principal is assigned, as determined by the Department pursuant to the statewide system of accountability for public schools, is reduced by one or more levels or remains at the lowest level possible; and
 - Fifty percent or more of the teachers assigned to the school request a transfer to another school.

Effective: July 1, 2023



ID	Task Name	Duration	Start	Finish	Predecessors
0	KGID	143 days?	Wed 7/19/23	Fri 2/2/24	
1	Pre-Construction	13 days	Wed 7/19/23	Fri 8/4/23	
2	Pre con	1 day	Wed 7/19/23	Wed 7/19/23	
3	Notice To Proceed	1 day	Mon 7/31/23	Mon 7/31/23	
4	Construction	135 days?	Mon 7/31/23	Fri 2/2/24	
5	Mobilization	1 day	Mon 7/31/23	Mon 7/31/23	
6	Interior Demo Layout	1 day	Tue 8/1/23	Tue 8/1/23	5
7	Interior demo	15 days	Wed 8/2/23	Tue 8/22/23	6
8	Interior framing	20 days	Wed 8/16/23	Tue 9/12/23	7FS-5 days
9	rough electrical	30 days	Mon 8/28/23	Fri 10/6/23	8FS-12 days
10	rough mechanical	30 days	Thu 9/7/23	Wed 10/18/23	9FS-22 days
11	rough plumbing	20 days	Thu 9/21/23	Wed 10/18/23	10FS-20 days
12	sprinkler rough	15 days	Tue 9/5/23	Mon 9/25/23	8FS-6 days
13	elevator lay out meeting	1 day	Mon 10/16/23	Mon 10/16/23	
14	elevator meeting	1 day	Tue 10/17/23	Tue 10/17/23	13
15	Saw cut and excavate	5 days	Wed 10/18/23	Tue 10/24/23	14
16	interior pit concrete	5 days	Wed 10/25/23	Tue 10/31/23	15
17	interior steel	5 days	Wed 11/1/23	Tue 11/7/23	16
18	Insulation	5 days	Wed 11/1/23	Tue 11/7/23	16
19	dry wall	15 days	Wed 11/8/23	Tue 11/28/23	18
20	taping	10 days	Wed 11/22/23	Tue 12/5/23	19FS-5 days
21	paint	5 days	Wed 12/6/23	Tue 12/12/23	20
22	acoustic ceiling	8 days	Wed 12/13/23	Fri 12/22/23	21
23	Finishes	10 days	Mon 12/25/23	Fri 1/5/24	22
24	bathroom fixtures	5 days	Mon 1/8/24	Fri 1/12/24	23
25	set ceiling tile	5 days	Mon 1/15/24	Fri 1/19/24	24
26	Final	6 days	Mon 1/22/24	Mon 1/29/24	25
27		1 day?	Mon 7/31/23	Mon 7/31/23	
28	USA/ NVE Pre Con	3 days	Mon 8/14/23	Wed 8/16/23	
29	Exterior Layout	1 day	Thu 8/17/23	Thu 8/17/23	28
30	Saw cut and removal	2 days	Fri 8/18/23	Mon 8/21/23	29
31	excavation	10 days	Tue 8/22/23	Mon 9/4/23	30
32	Conduit And Pipe install	5 days	Tue 9/5/23	Mon 9/11/23	31
33	back fill	10 days	Tue 9/12/23	Mon 9/25/23	32
34	stucco	15 days	Tue 9/19/23	Mon 10/9/23	33FS-5 days
35	exterior concrete	5 days	Tue 10/10/23	Mon 10/16/23	34



MEMO TO: Mitch Dion, General Manager
FROM: Brandon Garden, Utility Operations Superintendent
SUBJECT: Operations Report for the meeting of August 15, 2023

Station 1	346 Eugene Dr.
Station 2	169 Terrace View
Station 3	176 Buchanan
Station 4	314 Andria
Station 5	403 Kimberly Brooke
Tank 6	481 Kimberly Brooke
Station 7	698 Kingsbury Grade
Tank 10 A&B	1640 Black Bear Run

Leaks Repaired - 1
Turn On/Offs - 24
Profiles/Leak Detects/Frozen Meters - 7
Escrow Reads/Meter Re-Reads - 39
Inspections - 13

UTILITY OPERATIONS:

Comprehensive Maintenance Management System (CMMS) asset input, user profiles, and location set up is being completed.

A large increase in power consumption was identified for the Easy St. and Palisades lift stations for May. When comparing the data with previous years it is indicative of Inflow and Infiltration (I&I) for this area. The increase is comparable to other large runoff years experienced in 2017 and 2019.

Underground Service Alerts have been very steady committing at least one operator regularly.

The contractor replacing power poles for NV Energy damaged a water service line for 437 Barrett Dr. The waterline was marked and the typical scenario of “one more scoop” proved to be one too many and the line was damaged by a truck mounted auger. The crew repaired the line, currently working on charges for the responsible party.

Distribution repairs have been made to pump control valve for motor/pump 2 at Station 3, tank transducer for Tank 10A, and replacement of a SCADA radio at Station 7.

Site wide cleanup has started when time allows. A large-scale cleanup is scheduled for September 21 for the Operations Yard.

A sweeper spoil containment area has been established at the Operations Yard. We installed a large nonpermeable membrane to eliminate possible contaminants leaching into the soil. A protocol for soil testing will be implemented before any spoils are hauled off for disposal.

Equipment and supplies have been removed and reorganized throughout the bays at 160 Pine Ridge to provide needed space for the remodel project. The 4-inch fire service line has been installed and the 1.5-inch domestic waterline is scheduled for installation next week.

Jensen Precast is in the process of manufacturing the vault cover for 111 Tramway. Unfortunately no delivery date is provided.

VEHICLES and EQUIPMENT:

Good (Zach Good) Equipment performed service on the Vactor, Backhoe, and Loader.

TRAINING:

All utility personnel attended monthly safety meeting.

PROJECTS:

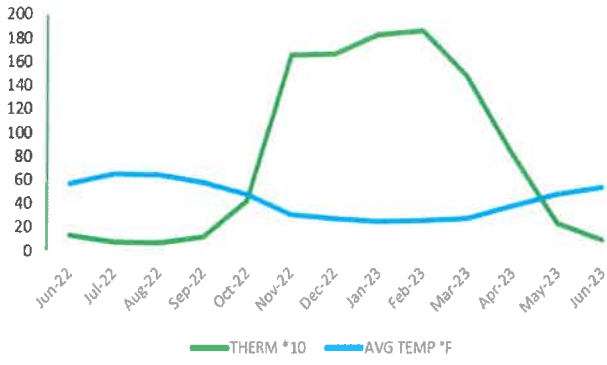
2023 Waterline and Road Project is in week 8 of construction. RDC has installed the majority of the waterline on Andria with only the PRV vault and tie in locations remaining for that portion. The portion of Barrett has commenced. I am still waiting for their anticipated connection schedule to provide accurate outage locations for shutdowns that will take place for main line tie ins.

WATERLOSS:

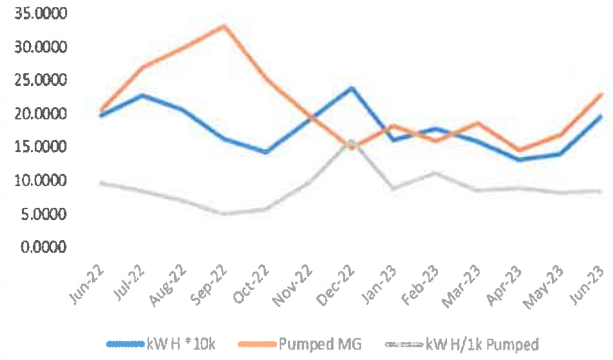
Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-23	18,172,500	0	18,000	29,826	18,160,674	13,641,521	4,519,153	25%	15,060,000	15,048,174	1,406,653	9%
Feb-23	15,992,800	23,734	29,000	11,948	16,033,586	13,027,960	3,005,626	19%	14,230,000	14,270,786	1,242,826	9%
Mar-23	18,697,300	0	17,000	0	18,714,300	14,953,309	3,760,991	20%	16,480,000	16,497,000	1,543,691	9%
Apr-23	14,582,100	6,558	33,000	0	14,621,658	10,472,394	4,149,264	28%	12,750,000	12,789,558	2,317,164	18%
May-23	16,950,500	0	30,000	27,902	16,952,598	13,797,616	3,154,982	19%	14,380,000	14,382,098	584,482	4%
Jun-23	23,058,000	37,760	35,000	4,248	23,126,512	19,393,619	3,732,893	16%	20,210,000	20,278,512	884,893	4%
Jul-23	33,172,700	26,342	45,000	26,432	33,217,610	28,832,964	4,384,646	13%	29,010,000	29,054,910	221,946	1%
Aug-23					0	0	0	#DIV/0!		0	0	#DIV/0!
Sep-23					0	0	0	#DIV/0!		0	0	#DIV/0!
Oct-23					0	0	0	#DIV/0!		0	0	#DIV/0!
Nov-23					0	0	0	#DIV/0!		0	0	#DIV/0!
Dec-23					0	0	0	#DIV/0!		0	0	#DIV/0!
TOTAL	140,625,900	94,394	207,000	100,356	140,826,938	114,119,383	26,707,555	19%	122,120,000	122,321,038	8,201,655	7%
Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-22	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%
Feb-22	15,252,000	24,172	46,000	22,366	15,299,806	11,449,959	3,849,847	25%	13,320,000	13,367,806	1,917,847	14%
Mar-22	14,649,000	22,126	23,000	43,712	14,650,414	11,377,500	3,272,914	22%	13,000,000	13,001,414	1,623,914	12%
Apr-22	12,287,800	24,994	39,000	0	12,351,794	9,335,652	3,016,142	24%	10,790,000	10,853,994	1,518,342	14%
May-22	20,528,300	19,078	17,000	26,310	20,538,068	17,492,537	3,045,531	15%	18,030,000	18,039,768	547,231	3%
Jun-22	26,875,600	0	151,000	20,026	27,006,574	24,012,577	2,993,997	11%	24,440,000	24,570,974	558,397	2%
Jul-22	29,844,200	21,582	96,000	0	29,961,782	27,115,330	2,846,452	10%	28,350,000	28,467,582	1,352,252	5%
Aug-22	33,138,200	0	116,000	42,736	33,211,464	28,645,898	4,565,566	14%	29,590,000	29,663,264	1,017,366	3%
Sep-22	25,157,400	0	100,000	0	25,257,400	21,765,104	3,492,296	14%	21,750,000	21,850,000	84,896	0%
Oct-22	19,724,500	0	98,000	0	19,822,500	15,911,811	3,910,689	20%	16,930,000	17,028,000	1,116,189	7%
Nov-22	14,872,700	0	23,000	16,666	14,879,034	11,403,263	3,475,771	23%	13,260,000	13,266,334	1,863,071	14%
Dec-22	24,451,100	179,860	19,000	133,878	24,516,082	20,814,241	3,701,841	15%	22,530,000	22,594,982	1,780,741	8%
TOTAL	253,240,600	311,242	741,000	305,694	229,471,066	212,380,591	41,606,557	18%	226,110,000	226,856,548	14,475,957	6%

ENERGY USAGE:

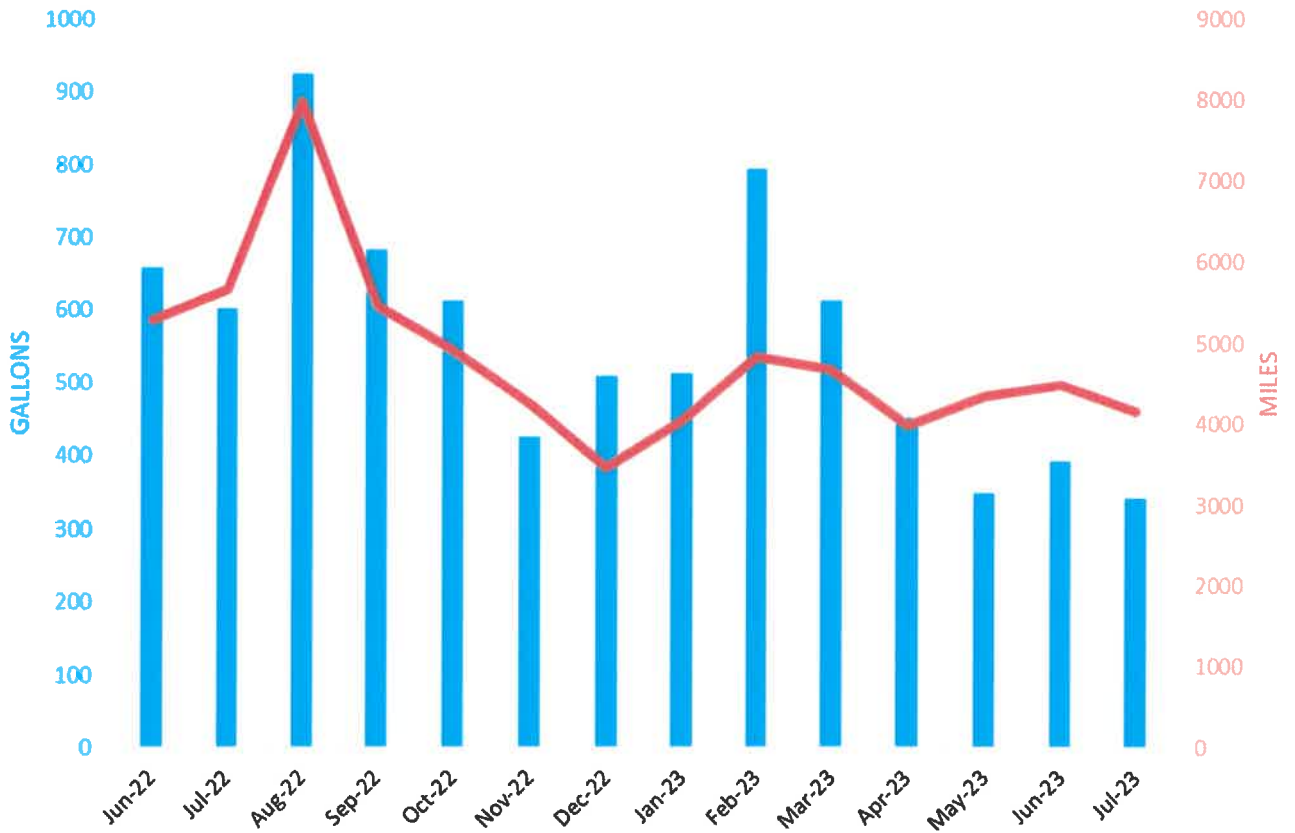
NATURAL GAS



ELECTRICITY



FUEL



MEMO TO: Mitch Dion, General Manager
FROM: Judy Brewer, Administrative & Human Resource Supervisor
SUBJECT: Management Report for the meeting of August 15, 2023

Rental Properties

- Considerable work is needed, including repairs to roof leaks requested property management prepare a plan and get quote.
- Tahoe Property Management is updating all lease agreements for 298 Kingsbury, they are all old and outdated
- Replaced one air condenser. The HVAC tech indicated the unit is very old and may not last much longer.

Miscellaneous

- Leigh Stanton is familiarizing herself with CMMS system
- Continue to update routine forms and customer facing documents to reflect service-oriented tone and eliminate redundancy
- Brandy John's computer crashed; Pac States was able to restore it
- Large copier lease expires in August, options include extending the lease, purchase or return the copier

Human Resources

- Attended a special district round table with other H.R. personnel to discuss hiring trends, generational differences in the workplace, budget concerns and ideas to save, challenges within the employee life cycle and salary surveys
- Conducted several interviews for the Street Maint. Tech and the Admin. & Financial Systems Analyst. Selected candidates and made job offers.
- Attended a NV Public Safety-Background check class online that was helpful for the onboarding process
- Bi-weekly payroll was implemented, most employees seem to be content with the change
- Exploring the possibility of outsourcing payroll
- Pers rate was increased to 17.5% from 15.5% effective July 1st.

General Information

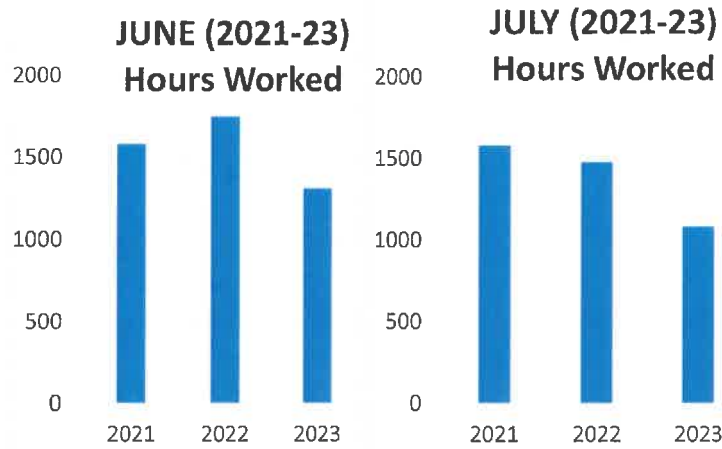
- Writing revision to procedures to avoid shut off notices for accounts with nominal balance due
- Developing a refund policy for balances with diminutive amounts. Evaluating cost effective alternatives to checks
- Cleaning up the S: which has lots of duplicates and old forms etc. that we no longer use
- Conducted a manual annual audit on our supplies with Joe E. for external audit purposes
- Met with a couple vendors to explore the possibility of digitizing our documents that are sitting in the bays at 160, our offices and all documents going forward
- Initiated liens on (50) parcels owned by Peak Tahoe formerly Sheba (The concrete structure located at 323 Tramway Dr.). Kingsbury G.I.D. is currently owed close to \$18,000

Service Requests (June-July)

Jun-22			Jun-23		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	1	50.00	OFF/ON	3	150.00
INSPECTION	9	0.00	INSPECTION	12	0.00
LEAK	0	0.00	LEAK	2	0.00
PROFILE	1	0.00	PROFILE	2	0.00
OFF	5	250.00	OFF	2	100.00
ESCROW	14	650.00	ESCROW	0	0.00
ON	8	350.00	ON	1	50.00
BACKFLOW	0	0.00	BACKFLOW	0	0.00
REREAD	0	0.00	REREAD	0	0.00
ON CALL	2	200.00	NEW	0	0.00
TOTAL		1,500.00	TOTAL		300.00

Jul-22			Jul-23		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	9	150.00	OFF/ON	1	100.00
INSPECTION	5	0.00	INSPECTION	5	0.00
LEAK	1	0.00	LEAK	0	0.00
PROFILE	2	0.00	PROFILE	3	0.00
OFF	5	200.00	OFF	5	350.00
ESCROW	16	600.00	ESCROW	0	0.00
ON	6	250.00	ON	6	300.00
BACKFLOW	0	0.00	BACKFLOW	0	0.00
REREAD	0	0.00	REREAD	0	0.00
ON CALL	2	200.00	NEW	1	0.00
TOTAL		1,400.00	TOTAL		750.00

Hours Worked Comparison



LIEN LIST JULY 2023

NAME	PROPERTY ADDRESS	APN #	CURRENT	DATE LIENED	EXP
			AMT DUE		
LARRY & PAMELA HARRIS	313 TRAMWAY DR. #16	1319-30-520-017	73,376.00	1/22/10-6/16/17-6/15/23	6/15/2029
THOMAS KASCHEK	759 BOULDER CT. #Q	1319-30-514-017	79,190.00	10/24/12-6/16/17-6/15/23	6/15/2029
CONSOLIDATED PRACTICES	495 TRAMWAY DR. #12	1319-30-710-012	78,083.00	10/24/12-6/16/17-6/15/23	6/15/2029
VIRGINIA TOY	165 IRWIN A & B	1318-22-02-096	36,163.00	9/20/16-9/16/22	9/16/2028
WILLIAM HANCPOL	302 GRIFFIN CT	1319-18-212-002	7,186.00	3/26/21	3/26/2027
MALCOLM BEGGS	188 PINE DR	1318-23-811-011	1,003.00	6/15/23	6/15/2029
		OUTSTANDING	275,001.00		
UPDATED 7/25/23					



STATE OF NEVADA
DEPARTMENT OF TAXATION

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

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

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
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

June 23, 2023

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

Re: Final Budget – Fiscal Year 2023-24

Dear Mr. Dion:

The Department of Taxation has examined your final budget in accordance with NRS 354.598. We find the budget to be in compliance with the law and appropriate regulations.

Based upon the review of your final budget, the following tax rates will be presented to the Nevada Tax Commission on June 26, 2023 for certification:

Operating tax rate	\$ 0.3076
Voter approved rate	0.0000
Legislative override rate	0.2437
Debt service rate	<u>0.0000</u>
Total tax rate	\$ 0.5513

Should you have any questions, please do not hesitate to contact me at (775) 684-2092 or by e-mail at tthorpe@tax.state.nv.us.

Sincerely,

Ande Thorpe, Budget Analyst
Local Government Finance
Division of Local Government Services
Department of Taxation

