



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MEETING NOTICE  
AGENDA  
TUESDAY, OCTOBER 17, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday October 17, 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](http://www.kgid.org)), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline and Zephyr Cove Post Offices, 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](mailto:mitch@kgid.org).

- To participate by phone, call **(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 invited during the Board's consideration of each action item, as well as before action is taken.
- **Join the meeting using the link below:**  
<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09>  
Meeting ID: 775 588 3548  
Passcode: 5883548

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**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.

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

## AGENDA

5:00 P.M.

1. **Call to Order**
2. **Pledge of Allegiance**

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

3. **Roll Call**
4. **Public Comment: (No Action)** This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda, or to speak on those items appearing on the Consent Calendar. Public comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes or less. State law 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 September 19, 2023, and the Board of Trustees workshop held on September 12, 2023.

### NEW BUSINESS

7. **For Information and Possible Action:** Approval of list of Claims, September 2023
8. **For Information and Possible Action:** Review and receive Financial Statements, August 2023
9. **For information and Possible Action:** Ratify Amendment #2 of Task Order 61 with DOWL Engineering
10. **For Information and Possible Action:** Water Supply Agreement with Heavenly Lake Tahoe
11. **For information and Possible Action:** Review and adopt Budget Policy

### ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

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

**MINUTES OF THE REGULAR MEETING OF THE  
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
TUESDAY, SEPTEMBER 19, 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 5:02 p.m. by Jodie Nelson.

**PLEDGE OF ALLEGIANCE**

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

**PUBLIC COMMENT** – None.

**APPROVAL OF AGENDA** –

**M-9/19/2023-1** - Motion by Trigg, seconded by Parks, and unanimously passed to approve the Agenda.

**APPROVAL OF MINUTES** – It was noted that a letter received from Tahoe/Douglas Fire Department Trustees would be added to the back of the board package.

**M-9/19/2023-2** - Motion by Trigg, seconded by Parks, and unanimously passed to approve the Regular Meeting Minutes dated August 15, 2023.

**NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:**

**NEW BUSINESS**

**FOR POSSIBLE ACTION:**

**LIST OF CLAIMS** – Parks questioned the fee to Incline Village GID which was explained as the annual fee for the Tahoe Water Suppliers Association Members. Benefits include the sanitary survey which supports our water exemption to avoid additional treatment to the plant with an EPA exemption. All of the members share the costs and benefits of the technical work performed.

Parks also confirmed that Springbrook has a yearly and monthly fee.

**M-9/19/2023-3** - Motion by Parks, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of \$1,093,893.06 as represented by check numbers 63096 through 63211.

**FINANCIAL STATEMENTS – JULY 2023**

Financials were received and reviewed. Schorr questioned the P&L deficit noted and Dion explained this was typical due to annual fees, insurance and software license fees expended at the start of the fiscal year.

Nelson noted Capital Outlay of \$600K for capitalized expenses. She stated the balance sheet appears to include income and expenses for the prior year, noting there may be an error in the spreadsheet formulas.

**Revision to General Manager Contract.**

This contract was previously discussed and is provided with changes. Schorr clarified his intent was to extend employment for an additional year and upon submitting notice to include assistance to locate a replacement. It was clarified that additional contract extensions may be considered. The revision wording was discussed and the provided change agreed upon.

Nelson questioned if there was a contract draft and who will sign it. It was confirmed that the final contract will be provided to the Trustees for signature.

**M-9/19/2023-4** - Motion by Parks, seconded by Schorr, and unanimously passed to Modify the contract of General Manager to extend the expiration date until June 30, 2025 and include the provision: "That upon

submitting notice, the incumbent agrees to extend employment or remain available as necessary to the district to assist in the transition to a replacement."

**Ponderosa Mobile Home Park Water System Consolidation.**

A written report and presentation were provided. A history of the project and current status including the State Revolving Fund Loan with Debt Forgiveness was reviewed. The NDEP has determined that the project qualifies for \$2.5M of principal debt forgiveness. The State requires the Resolution provided for the loan documents. The benefits of the improvements were discussed and it was explained that time is of the essence in order to meet various deadlines and be proactive in controlling costs.

Parks questioned payment responsibility for the engineering portion. It was explained that KGID may provide funds for the surveys which can be used at a later date if funds are not secured. These reports will include 750 feet of KGID line included in the project.

Nelson expressed concerns regarding how the project will be paid for and allocated. It was explained that the district funded portion will be separated in the budget. KGID problem areas including line deficiencies were noted along with remedies created by this project. In response to her question, VanDyne confirmed engineering will track and separate time billed for the two contracts which is common practice for project management.

Schorr confirmed that there will be no expenditures until October 18, 2023. It was explained that the contract will help secure the engineering survey. Debt service will begin with draws and principal and interest up to \$2.5M is expected to be forgiven. The project costs estimated are close to this amount. If bids exceed the maximum, secondary funding will be pursued and if unsuccessful, it will then be presented to the board. Initial project costs will be expended but will be useful even if the project is delayed.

Schorr requested clarification regarding reimbursements in Section 3. It was explained that KGID intends to reimburse itself for district costs to prepare and supervise the project. Engineering costs are included in the \$325K; however, actual construction cost estimates are unknown. The Trustees reviewed the verbiage regarding reimbursement and it was determined to be sufficient.

It was clarified that KGID will be making improvements of \$1.1M for district enhancements which will be paid from Water Fund Reserves. Costs for the meters will be KGID's responsibility and is included in the estimate.

It was noted that Trigg is a property owner in Ponderosa HOA. Zumpft confirmed she can vote as there is no additional benefit to her.

**M-9/19/2023-5** - Motion by Nelson, seconded by Parks, and unanimously passed to approve and adopt the resolution for consolidation of the Ponderosa Mobile Home Park Water System; and approve Task Order 64 with DOWL Engineering for the design services for \$322,069; and approve Task Order 4 with Eastern Sierra Engineering for \$43,650; and authorize the General Manager to execute appropriate agreements.

**Document Imaging.**

A written report was provided. It was explained that the district has approximately 200 boxes to be scanned, indexed and shred (if permitted). Once imputed, the current staff will maintain the electronic files. State retention for property records was discussed along with other documents needed for research and new projects. The current filing system in boxes is cumbersome and inefficient. This system and contract are mirrored with Douglas County's similar project.

Nelson supported the project. She questioned the document storage and it was explained that the documents will be stored on the software and cloud. The fees were discussed. It was explained that KGID will own the data and if the contract terminates the information will be provided to KGID. The process will take 6 months and the boxes will be taken off-site for scanning. Everything will be returned to KGID and questionable documents will be separated. Benefits include reorganization of the documents according to a new electronic filing system.

Nelson questioned if additional bids were required. It was noted that Douglas County's competitive selection fulfilled the requirements of the bid selection process. Zumpft agreed.

Nelson noted the amounts expected are \$119,055 for imaging and \$4,150 for document management license. The additional license fee of \$9,400 was not anticipated.

Oliver Park GID is requesting to end its role and have submitted a petition to the County for KGID to combine services. Kahle Road condition was reviewed, including nearby pond retention and drainage which contributes to the problems in Oliver Park. Storm drain responsibility needs to be addressed prior to new commitments. The property improvements at the potential Barton project were noted.

Construction progress of Pineridge was reviewed and pictures were provided. The project has been on schedule; however, today's inspection was disappointing due to the number of people working and not working, which has not been an issue before.

A report on the snow pack and water level was provided. The board was reminded of potential dangers to KGID workers from an example provided of a water worker fatality reported in the news.

The OPED liability report was provided for Trustee's review and it was noted that alternatives will be addressed in the future.

#### **Utility Operations Superintendent's Report**

Garden explained that they have been extremely busy servicing leaks from pressure systems and fire hydrants. It appears the fire department is flowing fire hydrants improperly which may attribute to line surges and leaks. Whiterock Construction has been contracted to assist in the repairs. Other concerns are chlorinated water contamination into creeks along with erosion control. The improper handling of hydrant valves was discussed along with fireman hydrant training. Due to the clean water within KGID, flowing hydrants isn't necessary for the system and KGID has a flushing system in place. An agreement regarding the fire departments use of the hydrants was suggested by the board. It was explained that training is necessary for the fireman and the hydrants which may be needed annually. The amount of water flowed is an additional concern.

Nelson requested additional information regarding the water issue at Vesper Court. They are currently investigating, as it is speculated the problems are at the old line and costs don't mitigate repairs at this time. The switch next week will determine which line has the problem.

#### **Administrative and Human Resources Report**

A new hire update was provided for street crew. An additional water crew member is needed.

#### **Attorney's Report**

Zumpft has had conversation with the Fire District's Counsel regarding clearing of hydrants responsibility and delegation. They have indicated that it is the GID's responsibility. Zumpft requested official policies and has not had a response in 3 weeks. Dion clarified that subsequent to the last meeting attended when the Fire Department indicated they wanted to work amicably, their attorney contacted KGID's attorney.

**CORRESPONDENCE** – Reference was made to a letter provided regarding a bicycle incident which is contrary to the initial reports of the accident. Statements from witnesses have been recorded. No damages have been requested.

Class action law suit was discussed for settlement of the water treatment plant. PFA levels are minimal coming from such a large body of water. No agreements or safe harbor, more information will likely follow.

Minden Gardnerville Sanitation District is increasing rates for sewer use fees. Charges and service areas were reviewed.

**FINAL PUBLIC COMMENT** – There was no public present.

#### **UNFINISHED BUSINESS**

#### **ADJOURNMENT**

**M-9/19/2023-9** - Motion by Parks, seconded by Trigg, and unanimously passed to adjourn the meeting at 7:23 p.m.

Respectfully submitted,

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Jodie Nelson, Chair

Attest:

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Cindy Trigg, Secretary

**MINUTES OF THE REGULAR MEETING OF THE  
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
TUESDAY, September 12, 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 1:30 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 Amin & Financial Analyst, Emmanuel Lopez; Dr. Clint Purvance, CEO Barton Hospital; Patrick Rhamey, CEO Tahoe Beach Club; Ted Gottlieb, Resident.

**PUBLIC COMMENT** – Ted Gottlieb made comments about improving snow removal process to address berms at driveway, he suggested more effort by the district. He reminded the board of his recommendation for the district to purchase more snow removal equipment and initiate berm patrol. He also mentioned the lack of street sweeping due to the lack of personnel, he suggested having current employees working weekends to accomplish. Dr. Clint Purvance made comments appreciative as customer of district and discussed future for the Barton Hospital expansion in Stateline. He discussed the opportunity for the community with cohesive planning and municipal services provided by a professional organization.

Patrick Rhamey made comments regarding challenges of snow removal and the need to consolidate the municipal services of the Oliver Park GID under the management of Kingsbury GID. He cited examples of the deficiencies of the Oliver Park GID and that the County had to intervene with Federal funds to restore Kahle Dr. He noted that while the past winter was not one to base service levels upon, but as a resident he was more than satisfied with the snow removal effort in Kingsbury GID but Oliver Park had failed and was unresponsive to customers. He discussed the importance and community interests of providing municipal support to the workforce housing and residents in the district.

**APPROVAL OF AGENDA** –

**M-9/12/2023-1** - Motion by Trigg, seconded by Yanish, and unanimously passed to approve the agenda.

**NEW BUSINESS**

None.

**Agenda item 6: Planning Workshop**

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

Review - Planning

- a. Service Areas and district boundaries (Attachment 1 & 2)
- b. Services Provided
  - i. Water
    1. Treatment
    2. Transmission
    3. Distribution
  - ii. Sewer
    1. Treatment
    2. Collection
  - iii. Roads
    1. Maintenance
    2. Repair/Replacement
    3. Snow pushing
  - iv. Stormwater/drainage
    1. Roads
    2. Other

Dion provided summary of last workshop and introduced the material as “what we do and where we do it”. Considerable discussion focused upon the boundaries and services provided. Strategic discussion regarding the possibility if Oliver Park GID sought assistance from the County or Kingsbury. Identified the information requirements to satisfy policy makers in possible future decision making. Patrick Rhamey spoke about the

dysfunction of the current situation, the failure of the OPGID to conduct their meetings or reporting as required and the apparent benefits for consolidation within Kingsbury GID. Additionally, he stated that many of the Oliver Park residents are benefactors of the workforce housing which is needed in the community. Dr. Purvance spoke regarding the community benefit of professional management and the need for the community to have reliable services.

The discussion on snow removal services was extensive. The consensus of the board this past winter should not be the basis of planning snow service. The amount of snow and ice conditions was acknowledged as unusually high. It was noted that snow and berms are part of living in the basin. It was also noted that keeping the roads open throughout the winter was commendable. Some discussion was related to services needed by non-resident property owners and the aging population currently living in the district. Several comments were made regarding fees for these services and containing costs. It was noted the by contracting the service the district does not have the people, equipment, or facilities to perform snow removal. The current level and processes evolved to be efficient and as economical as possible for the customers. Possibilities to alter service levels related to berm or customer requests for services in ROW (such as walkways and fire hydrants) on a subscription basis. Broad participation in the discussion regarding the services and methods. Discussion regarding the sequence and impacts to homeowners often due to timing. The board discussed the amount of effort for planning, coordination, and oversight of additional efforts. It was suggested that a discussion with the snow removal vendor would assist in determining the costs for expanded services, which could be useful in future discussions. (Trustee Parks departed meeting)

Further discussion regarding possible Oliver Park annexation. It was specifically requested that analysis be prepared providing an evaluation of the costs verse benefits analysis for consideration. It was concluded in consensus that if the circumstances developed so that Kingsbury were requested to annex or absorb the Oliver Park GID, that it would be considered favorably and be beneficial to the community with terms and conditions necessary to assure current Kingsbury GID residents and ratepayers were not left with roads or stormwater systems without some commitment from County to provide adequate funding or assistance to bring these up to standards.

**FINAL PUBLIC COMMENT** – Mr. Gottlieb suggested should not do that the district have more coordination with F & B and exercise more oversight in their work.

### **ADJOURNMENT**

**M-9/12/2023-2** - Motion by Trigg, seconded by Yanish, and unanimously passed to adjourn the meeting at 3:35 p.m.

Respectfully submitted,

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Jodie Nelson, Chair

Attest:

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Cindy Trigg, Secretary



**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
AGENDA ITEM #7**

**TITLE: APPROVAL OF LIST OF CLAIMS September 2023**

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

**MEETING DATE:** 17 October 2023

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** It is recommended that the Board of Trustees review and approve the list of claims for September from check number 63212 to 63302.

**BACKGROUND INFORMATION:**

Each month the district is billed from a variety of vendors for goods and services which are necessary and appropriate for the district operations and overhead. In exercising fiduciary duties are reviewed and approved monthly by the Board of Trustees. It has been requested that this approval be listed for monthly business by the Board.

**INCLUDED:**

- List of Claims for September 2023

Fund impacted by above action:

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

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63212	9/19/2023	JODIE NELSON	Employee: NELSON; Pay Date: 9/19/2023	692.62
63213	9/19/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 9/19/2023	689.12
63214	9/19/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 9/19/2023	739.12
63215	9/19/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 9/19/2023	739.12
63216	9/19/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 9/19/2023	739.12
63217	9/19/2023	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265 LTRS 350 PSI	459.47
63217	9/19/2023	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	453.33
63218	9/19/2023	BARTON HEALTHCARE SYSTEM	ACCT. 800002207 VISITS 33363454 NELSON 33507991 LOPEZ	330.00
63219	9/19/2023	CARSON VALLEY MEDICAL CENTER	ACCT. 800002529 WOOD PRE-EMPLOYMENT PHYSICAL/DRUG	71.00
63220	9/19/2023	DOWL, LLC	ENGINEERING GENERAL SERVICES PONDEROSA, 318 BARTON, TERRACE	4,132.50
63220	9/19/2023	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT 8/26/23	15,335.00
63220	9/19/2023	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER/ROAD PROJEC	49,667.50
63220	9/19/2023	DOWL, LLC	ENGINEERING SERVICES MARKET ST LIFT STATION 8/26/23	3,573.75
63220	9/19/2023	DOWL, LLC	ENGINEERING SERVICES PALISADES LIFT STATION REHAB 8/26/23	320.00
63220	9/19/2023	DOWL, LLC	ENGINEERING SERVICES PAVER UPDATE PROJECT	1,097.50
63220	9/19/2023	DOWL, LLC	ENGINEERING SERVICES SEWER PER 8/26/23	1,668.75
63221	9/19/2023	EVAN & ERICA EGGERS	REFUND ACCT. 305 OVERPAID/CLOSED ESCROW 9/5/23	93.90
63222	9/19/2023	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION RENEWAL INSTALLMENT 4	1,193.40
63223	9/19/2023	FARR CONSTRUCTION CORPORATION	PAY APPLICATION 3 8/1 - 8/31/23 FY23 WATER/ROAD PROJECT	361,313.97
63224	9/19/2023	FREDRIC & CLAIRE FELDMAN	REFUND ACCT. 1223 OVERPAID/CLOSED ESCROW 9/11/23	182.11
63225	9/19/2023	FIRST ADVANTAGE CORPORATION	ACCT. 946233 PRE-EMPLOYMENT DRUG WOOD, NELSON, LOPEZ	177.12

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63226	9/19/2023	FLYERS ENERGY LLC	FUEL REGULAR 155 GAL DIESEL 129 GAL	1,490.99
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-150-01119-10317... EASY ST	50.80
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.80
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	170.28
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.11
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY ST	95.35
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	95.35
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	320.83
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.40
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.71
63227	9/19/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.74
63228	9/19/2023	HACH COMPANY	DR300-CHLORINE, FREE & DPD FREE CHLORINE RGT 10 ML PK/1000	919.00
63229	9/19/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 4 CLEANINGS 08/23	460.00
63230	9/19/2023	KINGSBURY AUTOMOTIVE	TRUCK #1020 LUBE, OIL & FILTER, CHECK BRAKES, ROTATE TIRES	112.35
63230	9/19/2023	KINGSBURY AUTOMOTIVE	TRUCK #1828 TOPPED OFF ENGINE OIL 0W20 SYN	8.99
63231	9/19/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 9/30/23	216.91
63232	9/19/2023	KUELPER CONSTRUCTION INC.	PARTIAL REFUND TEMP METER 3,870 GALLONS USED	972.52
63233	9/19/2023	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	161.59
63234	9/19/2023	MANCHESTER ENTERPRISES	ADVANCE FOR 2023-2024 SNOW SEASON	25,000.00
63235	9/19/2023	MINDEN LAWYERS, LLC	LEGAL FEES GENERAL, OLIVER PARK GID, HYDRANT CLEARING	2,834.50
63236	9/19/2023	MMS WEST	HIGH CAPACITY INK FOR IM/440-490 POSTAGE MACHINE	273.42
63237	9/19/2023	SHANE MORTENSEN	REIMBURSE DISTRIBUTION 3 RENEWAL RECEIPT DIV. ENVIR. PROTECT	50.00
63238	9/19/2023	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS 8/23	800.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63239	9/19/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL, ENGINEERING, & MGMT SERVICES	21,158.00
63240	9/19/2023	RESOURCE CONCEPTS	PUMP STATION 3 REHAB PLAN DEVELOPMENT 8/30/23	2,630.00
63241	9/19/2023	SGS SILVER STATE LABORATORIES	200.7 METALS DW, ANIONS DW, METALS DIGEST	241.00
63241	9/19/2023	SGS SILVER STATE LABORATORIES	BROMATE	175.00
63241	9/19/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A	108.00
63241	9/19/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
63241	9/19/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	108.00
63242	9/19/2023	SHRED-IT	ACCT. 1000324389 SHRED 8/16/23	37.00
63243	9/19/2023	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR SERVICE COML BIN 8/10/23	68.60
63243	9/19/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN 08/23	514.50
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	30.10
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	46.34
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	30.10
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	30.10
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	42.28
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	30.10
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE DR. 2	30.10
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINE RIDGE DR 4-6	30.10
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CR	32.12
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	36.19
63244	9/19/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CR DOWN	62.63
63245	9/19/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 8/31/23	1,504.00
63246	9/19/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,325.60

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63246	9/19/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,496.32
63247	9/19/2023	SUMMIT PLUMBING LLC	STORM DRAIN CLEAN OUT 298 ANDRIA	1,275.00
63248	9/19/2023	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 8/31/23	30.00
63248	9/19/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
63249	9/19/2023	VERIZON WIRELESS	MONTHLY GPS SERVICE & MEI SNOW EQUIPMENT 9/1/23	227.40
63250	9/19/2023	WESTERN NEVADA SUPPLY CO	BOX 6 OR 8 FCA BOLTS NUTS, LF 2XCLS BRS NIP, SMBL 317 SDL NY	699.51
63250	9/19/2023	WESTERN NEVADA SUPPLY CO	TRAMWAY REPAIR 12IN MAIN ROMA 12 CPLG, 12 BELL JOINT, 3/4 A	1,998.81
63251	9/22/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 9/22/2023	1,604.79
63252	9/22/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 9/22/2023	1,959.15
63253	9/22/2023	MITCHELL S. DION	Employee: DION; Pay Date: 9/22/2023	3,371.08
63254	9/22/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 9/22/2023	2,685.22
63255	9/22/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 9/22/2023	4,388.05
63256	9/22/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 9/22/2023	3,048.23
63257	9/22/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 9/22/2023	1,833.21
63258	9/22/2023	LOPEZ EMMANUEL	Employee: LOPEZ; Pay Date: 9/22/2023	1,785.73
63259	9/22/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 9/22/2023	2,723.91
63260	9/22/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 9/22/2023	2,105.94
63261	9/22/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 9/22/2023	1,334.85
63262	9/29/2023	AFLAC	ACCT FA935 LIFE INS EDWARDS, JOHNS, MOSS & STANTON	419.49
63263	9/29/2023	JUDITH BREWER	REIMBURSE SAFEWAY RECEIPT DRINKS FOR YARD CLEAN-UP	18.47
63263	9/29/2023	JUDITH BREWER	REIMBURSE SIERRA SUB RECEIPT BOARD MEETING SANDWICHES	68.09
63264	9/29/2023	THE CAMPBELL FAMILY TRUST 2018	REFUND ACCT. 3167 OVERPAID/CLOSED ESCROW 9/15/23	157.35

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63265	9/29/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW DR	149.98
63265	9/29/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020197776 255 KINGSBURY GRADE UNIT A	149.98
63265	9/29/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020258636 97 BEACH CLUB DR	159.98
63266	9/29/2023	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 11/30/23	14,454.00
63267	9/29/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL 8/31/23	286.00
63267	9/29/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT 10/1/23	5,416.40
63267	9/29/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 7/31/23	264.00
63268	9/29/2023	KINGSBURY AUTOMOTIVE	TRUCK #1020 BRAKE PADS/ROTORS, CV DRIVESHAFT & AXLE SHAFT	1,384.08
<i>63269-63270 VOID NV Energy</i>				
63271	9/29/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	1,095.37
63271	9/29/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	43.61
63271	9/29/2023	NV ENERGY	1000044086803274204 GALAXY LN PUMP	90.60
63271	9/29/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.54
63271	9/29/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	95.69
63271	9/29/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	213.09
63271	9/29/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	64.98
63271	9/29/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	67.53
63271	9/29/2023	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	35.08
63271	9/29/2023	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	33.11
63271	9/29/2023	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	33.11
63271	9/29/2023	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	454.85

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63271	9/29/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63271	9/29/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.76
63271	9/29/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.98
63271	9/29/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE3 UNIT PMPPLS	45.98
63271	9/29/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	5,658.52
63271	9/29/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,876.85
63271	9/29/2023	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFERS	2,030.52
63271	9/29/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	3,402.65
63271	9/29/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	129.88
63271	9/29/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	98.59
63271	9/29/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	36.12
63271	9/29/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	147.00
63271	9/29/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	11,276.16
63271	9/29/2023	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
63271	9/29/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,363.34
63272	9/29/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 9/23	23,762.99
63273	9/29/2023	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 8/17 - 9/18/23	830.52
63274	9/29/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A	27.00
63274	9/29/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	270.00
63274	9/29/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	162.00
63275	9/29/2023	WILLIAM & CYNTHIA TRIGG	CUSTOMER REQUESTED REFUND ACCT. 860 OVERPAID	734.53

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63276	9/29/2023	WARSHAWSKI FAMILY TRUST	REFUND ACCT. 218 OVERPAID/CLOSED ESCROW 9/21/23	23.16
63277	10/6/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 10/6/2023	1,604.79
63278	10/6/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 10/6/2023	1,959.15
63279	10/6/2023	MITCHELL, S. DION	Employee: DION; Pay Date: 10/6/2023	3,371.08
63280	10/6/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 10/6/2023	2,228.28
63281	10/6/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 10/6/2023	3,247.41
63282	10/6/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 10/6/2023	3,034.69
63283	10/6/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 10/6/2023	1,833.21
63284	10/6/2023	LOPEZ EMMANUEL	Employee: LOPEZ; Pay Date: 10/6/2023	1,785.73
63285	10/6/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 10/6/2023	2,335.29
63286	10/6/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 10/6/2023	2,243.72
63287	10/6/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 10/6/2023	1,334.85
63288	10/6/2023	JEFF T. WOOD	Employee: WOOD; Pay Date: 10/6/2023	761.44
63289	10/6/2023	LOPEZ EMMANUEL	Employee: LOPEZ; Pay Date: 10/6/2023	226.94
63290	10/6/2023	CARRIE BAUWENS	REIMBURSE MILEAGE POOL FACT TRAINING CARSON CITY 9/21/23	32.75
63291	10/6/2023	BURGARELLO ALARM	VARIOUS STATION ALARM MONITORING 10-01 TO 12/31/23	1,665.54
63292	10/6/2023	DOUGLAS COUNTY LAKE TAHOE	MAINTENANCE & OPERATIONS ASSESSMENT QTR. 2 10/1/23	302,420.50
63293	10/6/2023	EMPLOYER LYNX, INC.	BACKGROUND SCREENING STREET MAINT. TECHNICIAN 9/2023	68.00
63294	10/6/2023	F AND B INC	160 PINERIDGE/298 KINGSBURY GRADE EXTRA PARKING LOT PLOWING	1,800.00
63295	10/6/2023	FLYERS ENERGY LLC	FUEL DIESEL 90 GAL REGULAR 110 GAL	1,085.79
63295	10/6/2023	FLYERS ENERGY LLC	FUEL REGULAR 115 GAL	639.34
63296	10/6/2023	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE BLDG IMPROVEMENTS PAY 3 9/1 TO 9/30/23	336,310.58
63297	10/6/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE JANITORIAL 5 CLEANING 09/2023	545.00
63298	10/6/2023	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 10/1/23	556.39



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 9/16/2023 Through 10/11/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63299	10/6/2023	NEXTIVA, INC.	ACCT. 3680856 DITRICT OFFICE PHONE LINES 10/1/23	260.19
63300	VOID	us Bank Visa Rewards		
63301	10/6/2023	US BANK VISA REWARDS	160 PINERIDGE DOMESTIC WATER LINE 3/4IN FIP CAP BRASS & LIN	25.51
63301	10/6/2023	US BANK VISA REWARDS	160 PINERIDGE STORAGE BIN FOR RECORDS DURING BLDG IMPROVEMEN	985.33
63301	10/6/2023	US BANK VISA REWARDS	DEPOSIT ON HOTEL POOL PACT MEETING 10/18 - 10/20/23	147.77
63301	10/6/2023	US BANK VISA REWARDS	ENGINEERING TECH POSITION JOB POSTING AWWA CAREER CTR	399.00
63301	10/6/2023	US BANK VISA REWARDS	FLATBED TRAILER SAND FOOT FOR JACK & TOW FRAME JACK	99.98
63301	10/6/2023	US BANK VISA REWARDS	LAPTOP FOR ADMIN. & FINANCIAL SYSTEMS ANALYST	1,381.62
63301	10/6/2023	US BANK VISA REWARDS	LIEN FILING FEES	42.00
63301	10/6/2023	US BANK VISA REWARDS	MONITORS ADMIN./FINANCE ANALYST	310.54
63301	10/6/2023	US BANK VISA REWARDS	OFFICE COFFEE	19.99
63301	10/6/2023	US BANK VISA REWARDS	OFFICE COFFEE, PAPER PLATED, 33 GAL BAGS, KLEENEX	79.96
63301	10/6/2023	US BANK VISA REWARDS	OFFICE TRASH BAGS	2.68
63301	10/6/2023	US BANK VISA REWARDS	STATION 3 & 5 KEMTEK LIQUID CHLORINE QTY 2	29.05
63301	10/6/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 2	87.05
63301	10/6/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 4	58.10
63302	10/6/2023	JEFF WOOD	REIMBURSE RED WING RECEIPT WORK BOOTS	301.27
Report Total				1,294,465.26

**MISSING OR VOIDED CHECKS**

<b>DATE</b>	<b>CHECKS</b>	<b>PAYEE</b>	<b>MISSING/VOIDED</b>
09/29/23	63269	NV ENERGY	VOIDED
09/29/23	62370	NV ENERGY	VOIDED
10/06/23	63300	US BANK VISA REWARDS	VOIDED

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
AGENDA ITEM # 8**

**TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS AUGUST 2023**

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

**MEETING DATE:** 17 October 2023

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Review and file financial statements of August 2023

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

**INCLUDED:**

- Financial Statements August 2023

Fund impacted by above action:

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

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
CASH POSITION**

GENERAL	40%
WATER	37%
SEWER	21%
SNOW	2%

Aug-23

FUND	Aug-23					ENDING BALANCE
	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	
GENERAL FUND	\$ 7,758,490.88	\$ (12,854.87)	\$ -	\$ 140,791.49	\$ (42,527.85)	\$ 7,843,899.65
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 147,474.25	\$ 12,854.87	\$ -	\$ -	\$ -	\$ 160,329.12
GENERAL INVESTMENT	\$ 185,088.27	\$ -	\$ -	\$ 0.21	\$ -	\$ 185,088.48
<b>GF TOTAL</b>						<b>\$ 8,189,317.25</b>
WATER FUND	\$ 6,954,224.87	\$ (244,188.06)	\$ -	\$ 859,707.56	\$ (677,862.97)	\$ 6,891,881.40
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 285,046.47	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 313,588.51
WATER INVESTMENT	\$ 205,075.10	\$ -	\$ -	\$ 0.24	\$ -	\$ 205,075.34
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00
DIST DEBT RESERVE	\$ 68,651.65	\$ 68,915.07	\$ -	\$ -	\$ -	\$ 137,566.72
TREAT DEBT RESERVE	\$ 104,222.78	\$ 104,622.69	\$ -	\$ -	\$ -	\$ 208,845.47
CAP IMPROV. RESERVE	\$ 268,394.16	\$ 42,108.26	\$ -	\$ -	\$ (398,310.50)	\$ (87,808.08)
<b>WF TOTAL</b>						<b>\$ 7,714,579.36</b>
SEWER FUND	\$ 4,454,716.07	\$ (391.67)	\$ -	\$ 170,798.49	\$ (98,023.48)	\$ 4,527,099.41
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 5,091.77	\$ 391.67	\$ -	\$ -	\$ -	\$ 5,483.44
SEWER INVESTMENT	\$ 105,062.08	\$ -	\$ -	\$ 0.12	\$ -	\$ 105,062.20
<b>SF TOTAL</b>						<b>\$ 4,637,645.05</b>
SNOW REV. FUND	\$ 79,561.38	\$ (9,218.20)	\$ -	\$ 50,833.76	\$ (20,438.51)	\$ 100,738.43
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 82,419.58	\$ 9,218.20	\$ -	\$ -	\$ -	\$ 91,637.78
SNOW INVESTMENT	\$ 5,020.70	\$ -	\$ -	\$ 0.01	\$ -	\$ 5,020.71
<b>SNOW TOTAL</b>						<b>\$ 197,396.92</b>
298 KINGSBURY GRADE RENTAL	\$ 187,373.17	\$ -	\$ -	\$ 8,857.61	\$ (2,570.37)	\$ 193,660.41
<b>80 RENTAL TOTAL</b>						<b>\$ 193,660.41</b>
<b>GRAND TOTALS</b>	<b>\$ 20,941,343.18</b>	<b>\$ 0.00</b>	<b>\$ -</b>	<b>\$ 1,230,989.49</b>	<b>\$ (1,239,733.68)</b>	<b>\$ 20,932,598.99</b>
CHECKING						
US BANK	\$ 95,258.26	\$ 125,000.00	\$ -	\$ 753,736.11	\$ (841,192.66)	\$ 132,801.71
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25
MORTON CAPITAL MMA	\$ 133.90	\$ -	\$ -	\$ 0.58	\$ -	\$ 134.48
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
LOCAL GOVT POOLED	\$ 20,345,838.77	\$ (125,000.00)	\$ -	\$ 78,711.78	\$ -	\$ 20,299,550.55
<b>GRAND TOTALS</b>	<b>\$ 20,941,343.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 832,448.47</b>	<b>\$ (841,192.66)</b>	<b>\$ 20,932,598.99</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Balance Sheet  
As of 8/31/2023

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,843,899.65	6,891,881.40	4,527,099.41	100,738.43	193,660.41	19,557,279.30
DISTRIBUTION DEBT SERVICE	0.00	137,566.72	0.00	0.00	0.00	137,566.72
TREATMENT DEBT SERVICE	0.00	208,845.47	0.00	0.00	0.00	208,845.47
CAPITAL IMPROVEMENT RESERVE	0.00	(87,808.08)	0.00	0.00	0.00	(87,808.08)
CASH HELD BY DOUGLAS COUNTY	<u>321,586.39</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>321,586.39</u>
<b>Total CASH</b>	<b>8,165,986.04</b>	<b>7,150,485.51</b>	<b>4,527,099.41</b>	<b>100,738.43</b>	<b>193,660.41</b>	<b>20,137,969.80</b>
<b>INVESTMENTS</b>						
INVESTMENTS	345,417.60	564,093.85	110,545.64	96,658.49	0.00	1,116,715.58
<b>Total INVESTMENTS</b>	<b>345,417.60</b>	<b>564,093.85</b>	<b>110,545.64</b>	<b>96,658.49</b>	<b>0.00</b>	<b>1,116,715.58</b>
<b>ACCOUNTS RECEIVABLE</b>						
ACCOUNTS RECEIVABLE	0.00	360,564.26	118,887.01	38,894.79	0.00	518,346.06
RENT RECEIVABLE	0.00	0.00	0.00	0.00	10,315.26	10,315.26
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	131,678.34	0.00	0.00	0.00	0.00	131,678.34
A/R-EDGEWOOD WTR CO.	0.00	763.21	0.00	0.00	0.00	763.21
INTEREST RECEIVABLE - INVEST.	32,530.12	36,046.89	18,463.04	879.19	0.00	87,919.24
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	<u>0.00</u>	<u>21.65</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21.65</u>
<b>Total ACCOUNTS RECEIVABLE</b>	<b>172,730.39</b>	<b>400,054.97</b>	<b>138,679.53</b>	<b>39,995.56</b>	<b>10,315.26</b>	<b>761,775.71</b>
<b>MATERIAL INVENTORY</b>						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
<b>Total MATERIAL INVENTORY</b>	<b>0.00</b>	<b>144,351.58</b>	<b>876.53</b>	<b>0.00</b>	<b>0.00</b>	<b>145,228.11</b>
<b>PREPAID EXPENSES</b>						
PREPAID EXPENSES	0.50	5,068.49	3.00	0.50	0.00	5,072.49
<b>Total PREPAID EXPENSES</b>	<b>0.50</b>	<b>5,068.49</b>	<b>3.00</b>	<b>0.50</b>	<b>0.00</b>	<b>5,072.49</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Balance Sheet  
 As of 8/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>DEFERRED CHARGES BOND ISSUE COSTS ( NET)</b>						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(293,182.70)	0.00	0.00	0.00	(293,182.70)
<b>Total DEFERRED CHARGES BOND ISSUE COSTS ( NET)</b>	<b>0.00</b>	<b>56,516.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,516.84</b>
<b>Total CURRENT ASSETS</b>	<b>8,684,134.53</b>	<b>8,320,571.24</b>	<b>4,777,204.11</b>	<b>237,392.98</b>	<b>203,975.67</b>	<b>22,223,278.53</b>
<b>FIXED ASSETS</b>						
<b>PROPERTY PLANT &amp; EQUIPMENT (NET)</b>						
OFFICE EQUIPMENT	21,062.49	81,893.89	40,084.59	8,852.71	0.00	151,893.68
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	(18,945.57)	(66,486.88)	(31,246.30)	(6,765.72)	0.00	(123,444.47)
ACCUM. DEPR. EQUIPMENT	23,187.18	4,622,327.61	287,681.77	44,582.78	0.00	4,977,779.34
ACCUM. DEPR. UTILITY PLANT	(18,856.86)	(2,805,961.15)	(138,191.37)	(41,634.17)	0.00	(3,004,643.55)
UTILITY PLANT IN SERVICE	81,156.48	21,467,462.35	6,156,648.37	75,480.32	1,223,008.61	29,003,756.13
ACCUM. DEPR. UTILITY PLANT INFRASTRUCTURE	(7,080.84)	(3,808,146.68)	(5,355,252.77)	(6,586.48)	(106,471.75)	(9,283,538.52)
ACCUM. DEPR. INFRASTRUCTURE	11,309,754.30	29,701,542.21	786,324.36	49,820.84	0.00	41,847,441.71
ACCUM. DEPR. INFRASTRUCTURE	(7,823,212.58)	(10,299,754.22)	(275,153.14)	(39,013.14)	0.00	(18,437,133.08)
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY VEHICLES & EQUIPMENT	0.00	(308,650.79)	0.00	0.00	0.00	(308,650.79)
ACCUM. DEPR. VEHICLES & EQUIP CONSTRUCTION IN PROGRESS	900,352.61	568,347.51	8,113.28	626,774.39	0.00	2,103,587.79
	(759,753.31)	(521,247.84)	(8,113.28)	(366,292.77)	0.00	(1,655,407.20)
	175,981.60	2,349,245.41	410,715.44	102,801.83	0.00	3,038,744.28
<b>Total PROPERTY PLANT &amp; EQUIPMENT (NET)</b>	<b>3,883,645.50</b>	<b>41,785,698.68</b>	<b>1,881,610.95</b>	<b>448,020.59</b>	<b>1,116,536.86</b>	<b>49,115,512.58</b>
<b>Total FIXED ASSETS</b>	<b>3,883,645.50</b>	<b>41,785,698.68</b>	<b>1,881,610.95</b>	<b>448,020.59</b>	<b>1,116,536.86</b>	<b>49,115,512.58</b>
<b>Total ASSETS</b>	<b>12,567,780.03</b>	<b>50,106,269.92</b>	<b>6,658,815.06</b>	<b>685,413.57</b>	<b>1,320,512.53</b>	<b>71,338,791.11</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Balance Sheet  
 As of 8/31/2023

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
<b>ACCOUNTS PAYABLE</b>						
ACCOUNTS PAYABLE - TRADE	64,919.47	601,800.68	81,302.85	8,589.03	2,545.73	759,157.76
ACCOUNTS PAYABLE - SUSPENSE	2,129.63	4,277.93	3,803.20	1,768.27	0.00	11,979.03
LOSS PROTECTION PAYABLE	0.00	(248.24)	0.00	0.00	0.00	(248.24)
LINE PAYABLE	0.00	33.73	0.00	0.00	0.00	33.73
<b>Total ACCOUNTS PAYABLE</b>	<b>67,049.10</b>	<b>605,864.10</b>	<b>85,106.05</b>	<b>10,357.30</b>	<b>2,545.73</b>	<b>770,922.28</b>
<b>PAYROLL RELATED PAYABLES</b>						
PAYROLL TAXES PAYABLE	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
Deferred Comp Payable	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
ACCRUED VACATION/SICK PAY	8,864.33	84,426.37	14,354.20	6,333.50	0.00	113,978.40
ACCRUED TAXES VAC/SICK	2,245.03	19,771.88	3,527.78	1,523.27	0.00	27,067.96
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	48,484.01	475,143.21	84,038.93	38,787.19	0.00	646,453.34
SIIS PAYABLE	0.00	(2,494.07)	0.00	0.00	0.00	(2,494.07)
MEDICAL INSURANCE PAYABLE	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
<b>Total PAYROLL RELATED PAYABLES</b>	<b>59,593.37</b>	<b>576,847.39</b>	<b>101,920.91</b>	<b>46,643.96</b>	<b>0.00</b>	<b>785,005.63</b>
<b>REFUNDABLE DEPOSITS</b>						
REFUNDABLE DEPOSITS	0.00	137,428.47	78,598.50	0.00	7,176.00	223,202.97
PREPAID USER FEES	0.00	52,232.95	18,783.66	5,569.24	0.00	76,585.85
<b>Total REFUNDABLE DEPOSITS</b>	<b>0.00</b>	<b>189,661.42</b>	<b>97,382.16</b>	<b>5,569.24</b>	<b>7,176.00</b>	<b>299,788.82</b>
<b>Total CURRENT LIABILITIES</b>	<b>126,642.47</b>	<b>1,372,372.91</b>	<b>284,409.12</b>	<b>62,570.50</b>	<b>9,721.73</b>	<b>1,855,716.73</b>
<b>LONG TERM LIABILITIES</b>						
<b>BONDS PAYABLE</b>						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT

**DRAFT**

Balance Sheet

As of 8/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SRF LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SRF Loan Payable #2	0.00	885,695.03	0.00	0.00	0.00	885,695.03
SRF Loan Interest Payable	0.00	4,369.42	0.00	0.00	0.00	4,369.42
SRF Loan Payable #3	0.00	1,302,627.93	0.00	0.00	0.00	1,302,627.93
SRF Loan Interest Payable #3	0.00	6,187.48	0.00	0.00	0.00	6,187.48
SRF Loan Payable #4	0.00	6,080,482.87	0.00	0.00	0.00	6,080,482.87
SRF Loan Interest Payable #4	0.00	24,220.58	0.00	0.00	0.00	24,220.58
SRF LOAN #5 PAYABLE	0.00	3,922,006.59	0.00	0.00	0.00	3,922,006.59
SRF LOAN #5 INTEREST PAYABLE	0.00	14,903.62	0.00	0.00	0.00	14,903.62
<b>Total BONDS PAYABLE</b>	<b>0.00</b>	<b>12,240,493.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,240,493.52</b>
<b>Total LONG TERM LIABILITIES</b>	<b>0.00</b>	<b>12,240,493.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,240,493.52</b>
<b>Total LIABILITIES</b>	<b>126,642.47</b>	<b>13,612,866.43</b>	<b>284,409.12</b>	<b>62,570.50</b>	<b>9,721.73</b>	<b>14,096,210.25</b>
<b>FUND EQUITY</b>						
<b>CONTRIBUTED CAPITAL</b>						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
<b>Total CONTRIBUTED CAPITAL</b>	<b>0.00</b>	<b>815,873.22</b>	<b>536,502.18</b>	<b>0.00</b>	<b>0.00</b>	<b>1,352,375.40</b>
<b>RETAINED EARNINGS</b>						
RETAINED EARNINGS	6,929,332.71	30,962,844.78	2,156,152.90	1,087,897.55	133,954.40	41,270,182.34
<b>Total RETAINED EARNINGS</b>	<b>6,929,332.71</b>	<b>30,962,844.78</b>	<b>2,156,152.90</b>	<b>1,087,897.55</b>	<b>133,954.40</b>	<b>41,270,182.34</b>
<b>FUND BALANCE - UNRESERVED</b>						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
<b>Total FUND BALANCE - UNRESERVED</b>	<b>575,581.68</b>	<b>2,282,888.11</b>	<b>2,448,094.42</b>	<b>0.00</b>	<b>0.00</b>	<b>5,306,564.21</b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
<b>Total INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>0.00</b>	<b>691,759.85</b>	<b>888,002.94</b>	<b>0.00</b>	<b>0.00</b>	<b>1,579,762.79</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>						
ADVALOREM TAXES	762,858.82	0.00	0.00	0.00	0.00	762,858.82
PERSONAL PROPERTY TAX	7,817.93	0.00	0.00	0.00	0.00	7,817.93
ADVALOREM MAKE-UP	614,939.02	0.00	0.00	0.00	0.00	614,939.02
STATE TAX DISTRIBUTION	856,885.61	0.00	0.00	0.00	0.00	856,885.61
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	4,086,277.66	2,042,648.85	578,224.34	0.00	6,707,150.85



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Balance Sheet**  
**As of 8/31/2023**

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
RESIDENTIAL TIER 1 CONSUMPTION	0.00	400,266.76	43,136.56	0.00	0.00	443,403.32
RESIDENTIAL TIER 2 CONSUMPTION	0.00	89,009.54	0.00	0.00	0.00	89,009.54
RESIDENTIAL TIER 3 CONSUMPTION	0.00	101,112.45	0.00	0.00	0.00	101,112.45
RESIDENTIAL FIRE PROTECTION	0.00	95,634.53	0.00	0.00	0.00	95,634.53
USER FEES - COMMERCIAL	0.00	424,861.59	49,239.28	53,348.61	0.00	527,449.48
COMMERCIAL FIRE PROTECTION	0.00	109,527.40	0.00	0.00	0.00	109,527.40
COMMERCIAL CONSUMPTION	0.00	131,216.75	44,164.97	0.00	0.00	175,381.72
PENALTIES ON USER FEES	0.00	56,628.22	30,078.22	9,833.27	0.00	96,539.71
SERVICE CHARGES	0.00	17,371.47	0.00	0.00	0.00	17,371.47
RETURN CHECK FEES	0.00	602.56	0.00	0.00	0.00	602.56
CONNECTION FEES	0.00	24,000.00	14,400.00	0.00	0.00	38,400.00
INTEREST ON INVESTMENTS	296,142.99	335,934.65	171,285.79	26,408.86	0.00	829,772.29
TRANSFER FEE REVENUE	0.00	5,943.00	2,308.21	620.65	0.00	8,871.86
PLAN REVIEW FEE	0.00	2,875.00	1,375.00	0.00	0.00	4,250.00
SERVLINe ADMIN REVENUE	0.00	2,133.31	0.00	0.00	0.00	2,133.31
SERVLINe LOSS INSURANCE	0.00	21,194.30	0.00	0.00	0.00	21,194.30
SERVLINe LINE INSURANCE	0.00	3,187.24	0.00	0.00	0.00	3,187.24
RENTAL INCOME	11,833.28	0.00	0.00	0.00	117,930.15	129,763.43
OTHER REVENUE	1,606.16	38,417.75	591.33	195.66	285.00	41,095.90
PAYROLL - MANAGER	(61,340.11)	(206,108.62)	(98,373.61)	(43,110.19)	0.00	(408,932.53)
PAYROLL - MAINTENANCE	(14,576.55)	(413,187.22)	0.00	(10,411.82)	0.00	(438,175.59)
PAYROLL - OFFICE	(27,089.71)	(72,239.38)	(54,179.48)	(27,089.45)	0.00	(180,598.02)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,580.81)	(10,666.93)	(2,653.71)	(1,251.59)	0.00	(16,153.04)
EMPLOYEE BENEFITS - MED. INS	(45,708.34)	(230,696.87)	(49,972.58)	(35,427.65)	0.00	(361,805.44)
EMPLOYEE BENEFITS - PERS	(25,878.25)	(160,649.17)	(38,918.19)	(19,403.88)	0.00	(244,849.49)
EMPLOYEE BENEFITS - SIIS	(874.20)	(5,992.41)	(655.17)	(560.50)	0.00	(8,082.28)
SEP/IRA	(81.19)	(810.26)	(97.53)	(32.54)	0.00	(1,021.52)
UNIFORMS	(188.53)	(3,537.08)	(67.80)	(85.68)	0.00	(3,879.09)
OPEB EXPENSE	56,183.67	(40,964.53)	(1,794.29)	35,628.81	0.00	49,053.66
ACCRUED LEAVE EXPENSE	(3,462.81)	(13,284.31)	(6,346.40)	(2,892.44)	0.00	(25,985.96)
OTHER PAYROLL EXPENSES	(418.69)	(1,919.73)	(433.55)	(342.09)	0.00	(3,114.06)
CAR ALLOWANCE EXPENSE	887.70	4,438.39	591.73	0.00	0.00	5,917.82

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Balance Sheet  
 As of 8/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ACCOUNTING	(2,161.10)	(25,933.20)	(12,966.60)	(2,161.10)	0.00	(43,222.00)
LEGAL	(1,713.40)	(36,341.32)	(12,060.28)	(3,281.27)	0.00	(53,396.27)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	(1,320.00)
ENGINEERING & SURVEYING	(124,271.93)	(9,431.65)	(2,629.17)	(344.59)	0.00	(136,677.34)
EROSION AND DRAINAGE	(2,454.57)	0.00	0.00	0.00	0.00	(2,454.57)
ROAD MAINTENANCE & SUPPLIES	(380,406.43)	0.00	0.00	0.00	0.00	(380,406.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(1,225,979.13)	0.00	(1,225,979.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,795.72)	0.00	(31,795.72)
DCLTSA PRO-RATA M & O	0.00	0.00	(744,043.25)	0.00	0.00	(744,043.25)
DCLTSA ASSESSMENTS	0.00	0.00	(617,656.25)	0.00	0.00	(617,656.25)
BANK CHARGES	0.00	(54,721.88)	(36,800.50)	(10,792.10)	0.00	(102,314.48)
BUILDING REPAIRS AND MAINT.	(1,269.80)	(5,604.05)	(2,423.16)	(403.89)	(9,351.42)	(19,052.32)
COMPUTER EXPENSE	(3,489.89)	(59,754.77)	(16,830.38)	(5,807.39)	0.00	(85,882.43)
DUES & SUBSCRIPTIONS	(1,157.68)	(15,071.64)	(6,660.05)	(1,157.68)	0.00	(24,047.05)
EQUIP. SUPPLIES/MAINT./REPAIRS	(919.05)	(11,485.04)	(123,564.25)	(134.27)	(110.00)	(136,212.61)
EQUIPMENT RENTAL	(209.39)	(8,391.38)	(3,865.91)	(872.41)	(227.50)	(13,566.59)
FIELD SUPPLIES, TOOLS & SIGNS	(6,704.46)	0.00	0.00	(11,267.28)	0.00	(17,971.74)
SECURITY EXPENSE	0.00	(8,419.75)	(8,740.51)	0.00	0.00	(17,160.26)
INSURANCE AND BONDS	(11,135.73)	(176,019.35)	(48,313.94)	(8,052.33)	(6,680.91)	(250,202.26)
INVENTORY PARTS	0.00	(8,542.79)	68.91	0.00	0.00	(8,473.88)
METER REPAIR & MAINT	0.00	(4,478.04)	0.00	0.00	0.00	(4,478.04)
LIEN FEES	0.00	1,593.18	0.00	0.00	0.00	1,593.18
MISCELLANEOUS EXPENDITURES	(3,543.45)	(19,933.90)	(11,166.44)	(2,656.78)	(8,026.26)	(45,326.83)
OFFICE JANITORIAL	(1,608.95)	(8,702.16)	(4,351.04)	(725.20)	(9,575.00)	(24,962.35)
OFFICE AND FACILITIES RENT	(3,791.48)	(45,497.76)	(22,748.88)	(3,804.68)	0.00	(75,842.80)
OFFICE SUPPLIES	(611.54)	(8,720.81)	(4,863.40)	(1,709.87)	(421.33)	(16,326.95)
PERMITS AND FEES	(183.56)	(9,616.22)	(669.36)	(611.56)	0.00	(11,080.70)
POSTAGE	0.00	(7,562.18)	(5,116.16)	(1,925.45)	0.00	(14,603.79)
PUBLICATION CHARGES	(376.19)	(713.13)	(316.47)	(1,325.40)	0.00	(2,731.19)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,543.01)	0.00	0.00	0.00	(1,543.01)
TELEPHONE	(180.83)	(15,565.14)	(1,813.77)	(180.83)	0.00	(17,740.57)
TRAINING AND SEMINARS	(129.31)	(4,580.49)	(478.21)	(129.31)	0.00	(5,317.32)

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Balance Sheet**  
**As of 8/31/2023**

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
TRAVEL	(356.13)	(3,253.68)	(909.85)	(658.15)	0.00	(5,177.81)
TRUSTEE FEES	(2,442.50)	(29,310.00)	(14,655.00)	(2,442.50)	0.00	(48,850.00)
UTILITIES - GAS & ELECTRIC	(2,704.26)	(320,980.63)	(29,800.62)	(729.45)	(16,428.19)	(370,643.15)
VEHICLE EXP FUEL/OIL/SUPP	(6,236.78)	(35,095.53)	0.00	(4,652.07)	0.00	(45,984.38)
VEH EXP R&M	(16,385.74)	(24,997.86)	0.00	(3,081.21)	0.00	(44,464.81)
WATER MONITORING/SAMPLING	0.00	(19,454.00)	0.00	0.00	0.00	(19,454.00)
WATER/SEWER SHED MANAGEMENT	0.00	(30,441.24)	0.00	0.00	0.00	(30,441.24)
WATER DIST SYSTEM EXPENSE	0.00	(44,632.68)	0.00	0.00	0.00	(44,632.68)
WATER TREATMENT SYSTEM EXP	0.00	(59,795.22)	0.00	0.00	0.00	(59,795.22)
INTEREST EXPENSE	0.00	(375,197.10)	0.00	0.00	0.00	(375,197.10)
CAPITAL OUTLAY	(840,788.97)	(1,090,362.17)	(139,285.94)	(7,095.00)	(7,095.00)	(2,347,459.10)
AMORTIZATION OF BONDS	0.00	(13,440.37)	0.00	0.00	0.00	(13,440.37)
DEPRECIATION EXPENSE	0.00	(1,321,044.64)	(57,450.17)	0.00	0.00	(1,378,494.81)
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	(325.78)	0.00	0.00	0.00	(325.78)
<b>Total EXCESS REVENUE OVER EXPENDITURES</b>	<b>1,052,577.67</b>	<b>876,258.28</b>	<b>216,111.38</b>	<b>(913,075.07)</b>	<b>60,299.54</b>	<b>1,292,171.80</b>
<b>Total FUND EQUITY</b>	<b>8,557,492.06</b>	<b>35,629,624.24</b>	<b>6,244,863.82</b>	<b>174,822.48</b>	<b>194,253.94</b>	<b>50,801,056.54</b>

**AUGUST 2023 STATEMENT OF  
REVENUE AND EXPENDITURES  
ALL FUNDS COMBINED**

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 8/1/2023 Through 8/31/2023**

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	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
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	179,467.31	255,299.00	(75,831.69)	200,803.09	269,482.00	(68,678.91)	554,671.00	(353,867.91)	(63.80)%
PERSONAL PROPERTY TAX	18.02	0.00	18.02	18.02	0.00	18.02	9,664.00	(9,645.98)	(99.81)%
ADVALOREM MAKE-UP	142,101.06	202,150.00	(60,048.94)	158,994.60	213,381.00	(54,386.40)	453,822.00	(294,827.40)	(64.97)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	131,678.34	131,678.00	0.34	692,940.00	(561,261.66)	81.00%
<b>Total TAXES</b>	<b>387,425.56</b>	<b>523,288.00</b>	<b>(135,862.44)</b>	<b>491,494.05</b>	<b>614,541.00</b>	<b>(123,046.95)</b>	<b>1,711,097.00</b>	<b>(1,219,602.95)</b>	<b>(71.28)%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTEREST ON INVESTMENTS	84,092.82	34,698.00	49,394.82	165,004.23	69,394.00	95,610.23	24,440.00	140,564.23	575.14%
PLAN REVIEW FEE	750.00	375.00	375.00	1,500.00	750.00	750.00	2,750.00	(1,250.00)	(45.45)%
RENTAL INCOME	8,210.96	8,612.00	(401.04)	16,436.51	17,224.00	(787.49)	88,430.00	(71,993.49)	(81.41)%
OTHER REVENUE	4,115.48	2,248.00	1,867.48	6,630.48	4,496.00	2,134.48	26,976.00	(20,345.52)	75.42%
<b>Total MISCELLANEOUS</b>	<b>97,169.26</b>	<b>45,933.00</b>	<b>51,236.26</b>	<b>189,571.22</b>	<b>91,864.00</b>	<b>97,707.22</b>	<b>302,596.00</b>	<b>(113,024.78)</b>	<b>(37.35)%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	485,942.03	487,240.00	(1,297.97)	974,222.43	974,479.00	(256.57)	5,677,010.00	(4,702,787.57)	(82.84)%
RESIDENTIAL TIER 1 CONSUMPTION	40,236.60	44,664.00	(4,427.40)	88,216.77	92,942.00	(4,725.23)	380,600.00	(292,363.23)	(76.82)%
RESIDENTIAL TIER 2 CONSUMPTION	11,540.27	12,920.00	(1,379.73)	24,573.99	25,160.00	(586.01)	80,000.00	(55,426.01)	(69.28)%
RESIDENTIAL TIER 3 CONSUMPTION	13,266.52	16,077.00	(2,810.48)	27,958.90	30,756.00	(2,797.10)	72,000.00	(44,041.10)	(61.17)%
RESIDENTIAL FIRE PROTECTION	6,952.77	6,940.00	12.77	13,880.54	13,879.00	1.54	80,900.00	(67,019.46)	(82.84)%
USER FEES - COMMERCIAL	38,214.73	38,289.00	(74.27)	76,429.46	76,578.00	(148.54)	445,955.00	(369,525.54)	(82.86)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	15,689.56	15,689.00	0.56	94,137.00	(78,447.44)	(83.33)%
COMMERCIAL CONSUMPTION	14,286.20	11,411.00	2,875.20	31,055.06	25,491.00	5,564.06	120,547.00	(89,491.94)	(74.24)%
PENALTIES ON USER FEES	7,681.93	6,248.00	1,433.93	15,486.89	12,486.00	2,999.89	76,008.00	(60,521.11)	(79.62)%
SERVICE CHARGES	850.00	1,200.00	(350.00)	2,250.22	2,400.00	(149.78)	16,200.00	(13,949.78)	(86.11)%
RETURN CHECK FEES	40.00	40.00	0.00	60.00	80.00	(20.00)	480.00	(420.00)	(87.50)%
CONNECTION FEES	0.00	9,100.00	(9,100.00)	12,400.00	18,200.00	(5,800.00)	16,200.00	(3,800.00)	(23.46)%
TRANSFER FEE REVENUE	600.00	451.00	149.00	1,200.00	902.00	298.00	10,728.00	(9,528.00)	(88.81)%
SERVLINE ADMIN REVENUE	182.80	154.00	(28.80)	305.34	308.00	(2.66)	1,798.00	(1,492.66)	(83.02)%
SERVLINE LOSS INSURANCE	1,207.86	1,316.00	(108.14)	2,416.58	2,632.00	(215.42)	31,293.00	(28,876.42)	(92.28)%
SERVLINE LINE INSURANCE	242.00	237.00	5.00	474.00	474.00	0.00	2,270.00	(1,790.00)	78.89%
<b>Total USER FEES</b>	<b>629,058.49</b>	<b>644,132.00</b>	<b>(15,073.51)</b>	<b>1,286,624.94</b>	<b>1,292,466.00</b>	<b>(5,841.06)</b>	<b>7,106,126.00</b>	<b>(5,819,501.06)</b>	<b>(81.89)%</b>
<b>Total REVENUES</b>	<b>1,113,653.31</b>	<b>1,213,353.00</b>	<b>(99,699.69)</b>	<b>1,967,690.21</b>	<b>1,998,871.00</b>	<b>(31,180.79)</b>	<b>9,119,819.00</b>	<b>(7,152,128.79)</b>	<b>(78.42)%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 8/1/2023 Through 8/31/2023**

	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
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	28,644.48	42,900.00	14,255.52	56,441.88	85,804.00	29,362.12	344,852.00	288,410.12	83.63%
PAYROLL - MAINTENANCE	26,823.96	46,292.00	19,468.04	51,775.15	92,586.00	40,810.85	522,419.00	470,643.85	90.09%
PAYROLL - OFFICE	13,115.20	14,637.00	1,521.80	25,455.85	29,276.00	3,820.15	163,306.00	137,850.15	84.41%
EMPLOYEE BENEFITS - FICA/MEDIC	1,093.00	1,605.00	512.00	2,135.33	3,214.00	1,078.67	16,039.00	13,903.67	86.69%
EMPLOYEE BENEFITS - MED. INS	20,275.92	31,524.00	11,248.08	53,201.84	77,386.00	24,184.16	359,961.00	306,759.16	85.22%
EMPLOYEE BENEFITS - PERS	18,272.90	25,088.00	6,815.10	33,666.46	50,177.00	16,510.54	253,911.00	220,244.54	86.74%
EMPLOYEE BENEFITS - SIIS	33.62	661.00	627.38	67.43	1,455.00	1,387.57	11,380.00	11,312.57	99.41%
SEP/IRA	0.00	0.00	0.00	0.00	0.00	0.00	1,235.00	1,235.00	100.00%
UNIFORMS	0.00	0.00	0.00	425.00	4,679.00	4,254.00	7,760.00	7,335.00	94.52%
OPEB EXPENSE	4,611.17	15,823.00	11,211.83	9,222.34	31,644.00	22,421.66	311,495.00	302,272.66	97.04%
ACCRUED LEAVE EXPENSE	2,949.51	1,873.00	(1,076.51)	7,741.27	3,752.00	(3,989.27)	23,500.00	15,756.73	67.06%
OTHER PAYROLL EXPENSES	833.59	86.00	(747.59)	833.56	1,773.00	939.44	4,150.00	3,316.44	79.91%
CAR ALLOWANCE EXPENSE	(452.74)	(442.00)	10.74	(830.02)	(885.00)	(54.98)	(5,150.00)	(4,319.98)	83.88%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>116,200.61</b>	<b>180,047.00</b>	<b>63,846.39</b>	<b>240,136.09</b>	<b>380,861.00</b>	<b>140,724.91</b>	<b>2,014,658.00</b>	<b>1,774,721.91</b>	<b>88.08%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	5,835.00	5,835.00	5,000.00	10,835.00	5,835.00	42,000.00	37,000.00	88.10%
LEGAL	2,834.50	4,833.00	1,998.50	5,334.50	9,666.00	4,331.50	55,000.00	49,665.50	90.30%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	967.00	967.00	100.00%
ENGINEERING & SURVEYING	30,247.50	5,667.00	(24,580.50)	36,372.50	11,833.00	(24,539.50)	63,500.00	27,127.50	42.72%
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	(2,830.00)	13,000.00	15,830.00	5,000.00	7,830.00	156.60%
ROAD MAINTENANCE & SUPPLIES	23,280.00	5,000.00	(18,280.00)	37,725.00	10,500.00	(27,225.00)	315,599.00	277,874.00	88.05%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	181,413.25	181,414.00	0.75	732,924.00	551,510.75	75.25%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	121,007.25	121,508.00	500.75	496,649.00	375,641.75	75.64%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,495.85	7,740.00	244.15	15,091.35	15,480.00	388.65	84,474.00	69,382.65	82.13%
BUILDING REPAIRS AND MAINT.	1,083.10	6,966.00	5,882.90	1,795.80	13,931.00	12,135.20	83,599.00	81,803.20	97.85%
COMPUTER EXPENSE	6,819.50	4,196.00	(2,623.50)	21,636.60	18,687.00	(2,949.60)	105,351.00	83,714.40	79.46%
DUES & SUBSCRIPTIONS	105.49	225.00	119.51	11,457.56	12,430.00	972.44	14,743.00	3,285.44	22.26%

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 8/1/2023 Through 8/31/2023**

	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	8,032.06	18,654.00	10,621.94	16,668.09	45,558.00	28,889.91	193,737.00	177,058.91	91.40%
EQUIPMENT RENTAL	441.00	604.00	163.00	2,229.72	2,345.00	115.28	13,222.00	10,992.28	83.14%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	9,050.00	9,050.00	5,198.90	9,100.00	3,901.10	30,630.00	25,431.10	83.03%
SECURITY EXPENSE	452.22	715.00	262.78	2,903.12	3,530.00	626.88	16,687.00	13,783.88	82.50%
INSURANCE AND BONDS	1,449.86	1,356.00	(93.86)	124,494.74	127,854.00	3,359.26	140,316.00	15,821.26	11.28%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	525.00	525.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	1,415.88	0.00	(1,415.88)	2,004.84	8,000.00	5,995.16	15,500.00	13,495.16	87.07%
METER REPAIR & MAINT	0.00	0.00	0.00	(345.28)	0.00	345.28	50,000.00	50,345.28	100.69%
LIEN FEES	(1,950.00)	250.00	2,200.00	(1,950.00)	250.00	2,200.00	410.00	2,360.00	575.61%
MISCELLANEOUS EXPENDITURES	992.94	2,857.00	1,864.06	1,772.44	5,717.00	3,944.56	31,488.00	29,765.56	94.53%
OFFICE JANITORIAL	1,548.00	1,862.00	316.00	3,382.00	3,723.00	341.00	20,724.00	17,342.00	83.68%
OFFICE AND FACILITIES RENT	5,416.40	4,331.00	(1,085.40)	10,832.80	8,665.00	(2,167.80)	75,997.00	65,164.20	85.75%
OFFICE SUPPLIES	838.91	4,516.00	3,677.09	1,889.76	9,132.00	7,242.24	24,313.00	22,423.24	92.23%
PERMITS AND FEES	585.84	660.00	74.36	2,211.28	2,500.00	288.72	9,911.00	7,699.72	77.69%
POSTAGE	2,000.00	3,749.00	1,749.00	2,000.00	3,749.00	1,749.00	12,500.00	10,500.00	84.00%
PUBLICATION CHARGES	0.00	1,390.00	1,390.00	299.00	2,070.00	1,771.00	7,300.00	7,001.00	95.90%
SHOP SUPPLIES/SMALL TOOLS	3.84	583.00	579.16	306.85	1,166.00	859.15	7,000.00	6,693.15	95.62%
TELEPHONE	717.09	1,394.00	676.91	2,040.64	2,788.00	747.36	17,580.00	15,539.36	88.39%
TRAINING AND SEMINARS	300.00	2,968.00	2,668.00	300.00	5,935.00	5,635.00	34,420.00	34,120.00	99.13%
TRAVEL	489.21	1,757.00	1,267.79	726.17	3,514.00	2,787.83	21,100.00	20,373.83	96.56%
TRUSTEE FEES	3,750.00	3,750.00	0.00	7,500.00	7,500.00	0.00	42,000.00	34,500.00	82.14%
UTILITIES - GAS & ELECTRIC	29,316.62	26,436.00	(2,880.62)	63,008.14	58,632.00	(4,376.14)	234,958.00	171,949.86	73.18%
VEHICLE EXP FUEL/OIL/SUPP	5,347.58	10,697.00	5,349.42	6,959.33	21,393.00	14,433.67	124,358.00	117,398.67	94.40%
VEH EXP R&M	0.00	4,663.00	4,663.00	5,820.25	9,326.00	3,505.75	40,760.00	34,939.75	85.72%
WATER MONITORING/SAMPLING	1,037.00	1,446.00	409.00	2,782.00	2,893.00	111.00	17,785.00	15,003.00	84.36%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,210.00	15,500.00	290.00	15,000.00	(210.00)	(1.40)%
WATER DIST SYSTEM EXPENSE	204.26	5,544.00	5,339.74	459.70	11,088.00	10,628.30	66,520.00	66,060.30	99.31%
WATER TREATMENT SYSTEM EXP	2,267.80	6,076.00	3,808.20	6,703.86	12,151.00	5,447.14	72,910.00	66,206.14	90.81%
AMORTIZATION OF BONDS	869.49	869.00	(0.49)	1,738.98	1,739.00	0.02	11,701.00	9,962.02	85.14%
DEPRECIATION EXPENSE	0.00	115,921.00	115,921.00	0.00	231,841.00	231,841.00	1,363,551.00	1,363,551.00	100.00%
<b>Total OPERATING EXPENSES</b>	<b>137,389.74</b>	<b>279,060.00</b>	<b>141,670.26</b>	<b>721,101.14</b>	<b>1,037,488.00</b>	<b>316,366.86</b>	<b>5,519,680.00</b>	<b>4,798,578.86</b>	<b>86.94%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 8/1/2023 Through 8/31/2023**

	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
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	24,840.55	25,541.00	700.45	49,681.10	51,083.00	1,401.90	346,940.00	287,258.90	85.68%
CAPITAL OUTLAY	666,446.80	2,165,000.00	1,498,553.20	1,273,482.60	3,270,000.00	1,996,517.40	10,990,991.00	9,717,508.40	88.41%
<b>Total OTHER EXPENSES</b>	<b>691,287.35</b>	<b>2,190,541.00</b>	<b>1,499,253.65</b>	<b>1,323,163.70</b>	<b>3,321,083.00</b>	<b>1,997,919.30</b>	<b>11,337,931.00</b>	<b>10,014,767.30</b>	<b>88.33%</b>
<b>Total EXPENDITURES</b>	<b>944,877.70</b>	<b>2,649,648.00</b>	<b>1,704,770.30</b>	<b>2,284,400.93</b>	<b>4,739,412.00</b>	<b>2,455,011.97</b>	<b>18,872,469.00</b>	<b>16,598,068.07</b>	<b>87.90%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>168,775.61</b>	<b>(1,436,295.00)</b>	<b>1,605,070.61</b>	<b>(316,710.72)</b>	<b>(2,740,541.00)</b>	<b>2,423,830.28</b>	<b>(9,752,650.00)</b>	<b>9,435,939.28</b>	<b>-96.75%</b>



**AUGUST 2023 STATEMENT OF  
REVENUE AND EXPENDITURES  
(BY FUND)**

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

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GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	179,467.31	255,299.00	(75,831.69)	200,803.09	269,482.00	(68,678.91)	554,671.00	(353,867.91)	(63.80)%
PERSONAL PROPERTY TAX	18.02	0.00	18.02	18.02	0.00	18.02	9,664.00	(9,645.98)	(99.81)%
ADVALOREM MAKE-UP	142,101.06	202,150.00	(60,048.94)	158,994.60	213,381.00	(54,386.40)	453,822.00	(294,827.40)	(64.97)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	131,678.34	131,678.00	0.34	692,940.00	(561,261.66)	81.00%
<b>Total TAXES</b>	<b>387,425.56</b>	<b>523,288.00</b>	<b>(135,862.44)</b>	<b>491,494.05</b>	<b>614,541.00</b>	<b>(123,046.95)</b>	<b>1,711,097.00</b>	<b>(1,219,602.95)</b>	<b>(71.28)%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	(40,000.00)	(100.00)%
INTEREST ON INVESTMENTS	31,114.34	9,716.00	21,398.34	61,051.56	19,431.00	41,620.56	7,821.00	53,230.56	680.61%
OTHER REVENUE	0.00	84.00	(84.00)	0.00	167.00	(167.00)	1,000.00	(1,000.00)	100.00%
<b>Total MISCELLANEOUS</b>	<b>31,114.34</b>	<b>9,800.00</b>	<b>21,314.34</b>	<b>61,051.56</b>	<b>19,598.00</b>	<b>41,453.56</b>	<b>71,021.00</b>	<b>(9,969.44)</b>	<b>(14.04)%</b>
<b>Total REVENUES</b>	<b>418,539.90</b>	<b>533,088.00</b>	<b>(114,548.10)</b>	<b>552,545.61</b>	<b>634,139.00</b>	<b>(81,593.39)</b>	<b>1,782,118.00</b>	<b>(1,229,572.39)</b>	<b>(69.00)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	4,296.70	6,435.00	2,138.30	8,466.31	12,870.00	4,403.69	51,728.00	43,261.69	83.63%
PAYROLL - MAINTENANCE	0.00	4,763.00	4,763.00	0.00	9,526.00	9,526.00	64,771.00	64,771.00	100.00%
PAYROLL - OFFICE	1,967.28	2,196.00	228.72	3,818.38	4,392.00	573.62	24,467.00	20,678.62	84.41%
EMPLOYEE BENEFITS - FICAMEDIC	95.62	199.00	103.38	187.73	399.00	211.27	2,099.00	1,911.27	91.06%
EMPLOYEE BENEFITS - MED. INS	1,773.43	4,879.00	3,105.57	5,200.63	11,743.00	6,542.37	55,590.00	50,389.37	90.64%
EMPLOYEE BENEFITS - PERS	1,670.68	3,220.00	1,549.32	3,099.41	6,440.00	3,340.59	36,646.00	33,546.59	91.54%
EMPLOYEE BENEFITS - SIS	4.18	99.00	94.82	8.38	217.00	208.62	1,688.00	1,689.62	99.51%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	97.00	97.00	100.00%
UNIFORMS	0.00	0.00	0.00	12.75	702.00	689.25	1,164.00	1,151.25	98.90%
OPEB EXPENSE	345.84	1,266.00	920.16	691.68	2,531.00	1,839.32	43,609.00	42,917.32	98.41%
ACCRUED LEAVE EXPENSE	436.75	291.00	(145.75)	721.85	593.00	(138.85)	4,500.00	3,778.15	83.96%
OTHER PAYROLL EXPENSES	317.51	45.00	(272.51)	317.49	91.00	(226.49)	450.00	132.51	29.45%
CAR ALLOWANCE EXPENSE	(67.92)	(67.00)	0.92	(124.51)	(134.00)	(9.49)	(700.00)	(575.49)	82.21%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>10,840.07</b>	<b>23,326.00</b>	<b>12,485.93</b>	<b>22,400.10</b>	<b>49,360.00</b>	<b>26,959.90</b>	<b>286,149.00</b>	<b>263,748.90</b>	<b>92.17%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	292.00	292.00	250.00	542.00	292.00	2,100.00	1,850.00	88.10%
LEGAL	45.34	242.00	196.66	170.34	483.00	312.66	2,750.00	2,579.66	93.81%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	32.00	32.00	100.00%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

**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
ENGINEERING & SURVEYING	29,452.50	2,917.00	(26,535.50)	35,577.50	5,833.00	(29,744.50)	44,000.00	8,422.50	19.14%
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	(2,830.00)	13,000.00	15,830.00	5,000.00	7,830.00	156.60%
ROAD MAINTENANCE & SUPPLIES	23,280.00	5,000.00	(18,280.00)	37,725.00	10,500.00	(27,225.00)	315,599.00	277,874.00	88.05%
BUILDING REPAIRS AND MAINT.	12.86	159.00	146.14	23.15	317.00	293.85	6,942.00	6,918.85	99.67%
COMPUTER EXPENSE	336.19	446.00	109.81	537.48	1,087.00	549.52	3,993.00	3,455.52	86.54%
DUES & SUBSCRIPTIONS	5.27	0.00	(5.27)	560.59	556.00	(4.59)	674.00	113.41	16.83%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	0.00	750.00	750.00	4,500.00	4,500.00	100.00%
EQUIPMENT RENTAL	13.16	26.00	12.84	26.32	53.00	26.68	364.00	337.68	92.77%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	9,050.00	9,050.00	0.00	9,100.00	9,100.00	20,630.00	20,630.00	100.00%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	42.00	42.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	8,151.00	3,732.00	6,879.00	2,460.00	35.76%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	16.63	588.00	571.37	23.38	1,176.00	1,152.62	7,578.00	7,554.62	99.69%
OFFICE JANITORIAL	37.30	65.00	27.70	79.10	129.00	49.90	1,997.00	1,917.90	96.04%
OFFICE AND FACILITIES RENT	270.82	270.00	(0.82)	541.64	541.00	(0.64)	3,800.00	3,258.36	85.75%
OFFICE SUPPLIES	20.71	261.00	240.29	71.96	522.00	450.04	1,804.00	1,732.04	96.01%
PERMITS AND FEES	0.00	0.00	0.00	120.40	67.00	(53.40)	67.00	(53.40)	(79.70)%
PUBLICATION CHARGES	0.00	0.00	0.00	44.85	100.00	55.15	265.00	220.15	83.08%
TELEPHONE	12.94	13.00	0.06	25.88	26.00	0.12	144.00	118.12	82.03%
TRAINING AND SEMINARS	45.00	394.00	349.00	45.00	787.00	742.00	4,726.00	4,681.00	99.05%
TRAVEL	24.47	187.00	162.53	24.47	374.00	349.53	2,250.00	2,225.53	98.91%
TRUSTEE FEES	187.50	187.00	(0.50)	375.00	375.00	0.00	2,100.00	1,725.00	82.14%
UTILITIES - GAS & ELECTRIC	27.40	30.00	2.60	72.54	60.00	(12.54)	3,420.00	3,347.46	97.88%
VEHICLE EXP FUEL/OIL/SUPP	1,588.72	1,120.00	(468.72)	1,749.89	2,240.00	490.11	12,436.00	10,686.11	85.93%
VEH EXP R&M	0.00	843.00	843.00	2,871.81	1,687.00	(1,184.81)	8,601.00	5,729.19	66.61%
<b>Total OPERATING EXPENSES</b>	<b>55,376.81</b>	<b>28,965.00</b>	<b>(26,411.81)</b>	<b>82,505.30</b>	<b>58,998.00</b>	<b>(23,507.30)</b>	<b>463,169.00</b>	<b>380,663.70</b>	<b>82.19%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	100.00%
CAPITAL OUTLAY	12,991.90	600,000.00	587,008.20	22,786.69	1,100,000.00	1,077,213.31	2,278,866.00	2,256,079.31	99.00%
<b>Total OTHER EXPENSES</b>	<b>12,991.90</b>	<b>600,000.00</b>	<b>587,008.20</b>	<b>22,786.69</b>	<b>1,100,000.00</b>	<b>1,077,213.31</b>	<b>2,278,871.00</b>	<b>2,256,084.31</b>	<b>99.00%</b>
<b>Total EXPENDITURES</b>	<b>79,208.66</b>	<b>652,291.00</b>	<b>573,082.32</b>	<b>127,692.09</b>	<b>1,208,358.00</b>	<b>1,080,665.91</b>	<b>3,028,189.00</b>	<b>2,900,496.91</b>	<b>95.78%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>339,331.22</b>	<b>(119,203.00)</b>	<b>458,534.22</b>	<b>424,853.52</b>	<b>(574,219.00)</b>	<b>999,072.52</b>	<b>(1,246,071.00)</b>	<b>1,670,924.52</b>	<b>(134.10)%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

**DRAFT**

	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
<b>WATER FUND (20)</b>									
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	34,478.05	15,267.00	19,211.05	67,651.75	30,534.00	37,117.75	10,509.00	57,142.75	543.75%
PLAN REVIEW FEE	750.00	250.00	500.00	1,375.00	500.00	875.00	1,250.00	125.00	10.00%
OTHER REVENUE	4,115.48	2,150.00	1,965.48	6,630.48	4,300.00	2,330.48	25,800.00	(19,169.52)	74.30%
<b>Total MISCELLANEOUS</b>	<b>39,343.53</b>	<b>17,667.00</b>	<b>21,676.53</b>	<b>75,657.23</b>	<b>35,334.00</b>	<b>40,323.23</b>	<b>37,559.00</b>	<b>38,098.23</b>	<b>101.44%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	292,665.93	293,627.00	(961.07)	587,677.15	587,253.00	424.15	3,504,333.00	(2,916,655.85)	(83.23)%
RESIDENTIAL TIER 1 CONSUMPTION	35,331.24	39,480.00	(4,148.76)	74,709.42	82,250.00	(7,540.58)	350,000.00	(275,290.58)	(78.65)%
RESIDENTIAL TIER 2 CONSUMPTION	11,540.27	12,920.00	(1,379.73)	24,573.99	25,160.00	(586.01)	80,000.00	(55,426.01)	(69.28)%
RESIDENTIAL TIER 3 CONSUMPTION	13,266.52	16,077.00	(2,810.48)	27,958.90	30,756.00	(2,797.10)	72,000.00	(44,041.10)	(61.17)%
RESIDENTIAL FIRE PROTECTION	6,952.77	6,940.00	12.77	13,880.54	13,879.00	1.54	80,900.00	(67,019.46)	(82.84)%
USER FEES - COMMERCIAL	30,337.53	30,382.00	(44.47)	60,675.06	60,764.00	(88.94)	364,584.00	(303,908.94)	(83.36)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	15,689.56	15,689.00	0.56	94,137.00	(78,447.44)	(83.33)%
COMMERCIAL CONSUMPTION	10,866.44	8,009.00	2,857.44	24,851.27	18,687.00	6,164.27	88,987.00	(64,135.73)	(72.07)%
PENALTIES ON USER FEES	4,579.31	3,938.00	641.31	9,168.95	7,876.00	1,292.95	49,200.00	(40,031.05)	(81.36)%
SERVICE CHARGES	850.00	1,200.00	(350.00)	2,250.22	2,400.00	(149.78)	16,200.00	(13,949.78)	(86.11)%
RETURN CHECK FEES	40.00	40.00	0.00	60.00	80.00	(20.00)	480.00	(420.00)	(87.50)%
CONNECTION FEES	0.00	8,500.00	(8,500.00)	8,200.00	17,000.00	(8,800.00)	10,200.00	(2,000.00)	(19.61)%
TRANSFER FEE REVENUE	358.50	274.00	84.50	711.75	548.00	163.75	5,760.00	(5,048.25)	(87.64)%
SERVLINE ADMIN REVENUE	152.80	154.00	(1.20)	305.34	308.00	(2.66)	1,798.00	(1,492.66)	(83.02)%
SERVLINE LOSS INSURANCE	1,207.86	1,316.00	(108.14)	2,416.58	2,632.00	(215.42)	31,293.00	(28,876.42)	(92.28)%
SERVLINE LINE INSURANCE	242.00	237.00	5.00	479.20	474.00	5.20	2,270.00	(1,790.80)	78.89%
<b>Total USER FEES</b>	<b>416,235.95</b>	<b>430,939.00</b>	<b>(14,703.05)</b>	<b>853,607.93</b>	<b>865,756.00</b>	<b>(12,148.07)</b>	<b>4,752,142.00</b>	<b>(3,898,534.07)</b>	<b>182.04%</b>
<b>Total REVENUES</b>	<b>455,579.48</b>	<b>448,606.00</b>	<b>6,973.48</b>	<b>929,265.16</b>	<b>901,090.00</b>	<b>28,175.16</b>	<b>4,789,701.00</b>	<b>(3,860,435.84)</b>	<b>180.60%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	14,382.22	20,272.00	(5,889.78)	28,452.05	40,548.00	(12,095.95)	173,189.00	144,736.95	83.57%
PAYROLL - MAINTENANCE	26,823.96	38,127.00	(11,303.04)	51,775.15	76,256.00	(24,480.85)	411,382.00	359,606.85	87.41%
PAYROLL - OFFICE	5,246.08	5,855.00	(608.92)	10,182.36	11,712.00	(1,529.64)	65,321.00	55,138.64	84.41%
EMPLOYEE BENEFITS - FICAMEDIC	732.72	992.00	(259.28)	1,429.26	1,987.00	(557.74)	10,079.00	8,649.74	85.82%
EMPLOYEE BENEFITS - MED. INS	13,937.57	18,431.00	(4,493.43)	35,161.39	45,638.00	(10,476.61)	219,521.00	184,359.61	83.98%
EMPLOYEE BENEFITS - PERS	12,315.80	15,554.00	(3,238.20)	22,654.59	31,109.00	(8,454.41)	156,320.00	133,665.41	85.51%

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

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 - SIS	15.22	440.00	424.78	30.82	969.00	938.48	7,917.00	7,886.48	99.61%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	962.00	962.00	100.00%
UNIFORMS	0.00	0.00	0.00	403.75	3,481.00	3,077.25	5,772.00	5,368.25	93.01%
OPEB EXPENSE	3,389.21	11,551.00	8,161.79	6,778.42	23,101.00	16,322.58	199,366.00	192,577.58	96.60%
ACCRUED LEAVE EXPENSE	1,194.45	1,083.00	(111.45)	5,354.34	2,170.00	(3,184.34)	13,000.00	7,645.66	58.81%
OTHER PAYROLL EXPENSES	179.46	0.00	(179.46)	179.42	1,600.00	1,420.58	3,200.00	3,020.58	94.39%
CAR ALLOWANCE EXPENSE	(339.56)	(333.00)	6.56	(622.53)	(667.00)	(44.47)	(4,000.00)	(3,377.47)	84.44%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>77,877.13</b>	<b>111,972.00</b>	<b>34,094.87</b>	<b>161,778.72</b>	<b>237,904.00</b>	<b>76,125.28</b>	<b>1,202,019.00</b>	<b>1,100,240.28</b>	<b>87.18%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	3,500.00	3,500.00	3,000.00	6,500.00	3,500.00	25,200.00	22,200.00	88.10%
LEGAL	1,707.07	2,900.00	1,192.93	3,207.07	5,800.00	2,592.93	33,000.00	29,792.93	90.28%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	756.00	756.00	100.00%
ENGINEERING & SURVEYING	795.00	1,896.00	1,101.00	795.00	3,792.00	2,997.00	12,750.00	11,955.00	93.76%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	33,383.00	33,383.00	100.00%
BANK CHARGES	3,972.80	4,109.00	136.20	7,998.42	8,218.00	219.58	45,696.00	37,697.58	82.50%
BUILDING REPAIRS AND MAINT.	222.95	2,500.00	2,277.05	415.03	5,000.00	4,584.97	30,000.00	29,584.97	98.62%
COMPUTER EXPENSE	4,000.72	2,000.00	(2,000.72)	15,718.35	13,700.00	(2,018.35)	68,942.00	53,223.65	77.20%
DUES & SUBSCRIPTIONS	63.29	75.00	11.71	7,162.19	7,654.00	491.81	9,038.00	1,875.81	20.75%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	550.00	550.00	330.86	9,250.00	8,919.14	14,750.00	14,419.14	97.76%
EQUIPMENT RENTAL	319.49	462.00	142.51	1,362.53	1,430.00	67.47	8,028.00	6,665.47	83.03%
SECURITY EXPENSE	81.26	125.00	43.74	1,602.02	1,925.00	322.98	9,531.00	7,928.98	83.19%
INSURANCE AND BONDS	1,449.86	1,356.00	(93.86)	85,545.25	86,356.00	810.75	104,231.00	18,685.75	17.93%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
INVENTORY PARTS	1,415.88	0.00	(1,415.88)	2,004.84	8,000.00	5,995.16	15,000.00	12,995.16	86.63%
METER REPAIR & MAINT	0.00	0.00	0.00	(945.26)	0.00	345.28	50,000.00	50,345.28	100.69%
LIEN FEES	(1,950.00)	250.00	2,200.00	(1,950.00)	250.00	2,200.00	410.00	2,360.00	575.61%
MISCELLANEOUS EXPENDITURES	199.58	833.00	633.42	280.52	1,670.00	1,389.48	7,200.00	6,919.48	96.10%
OFFICE JANITORIAL	447.60	772.00	324.40	949.20	1,544.00	594.80	8,784.00	7,834.80	89.19%
OFFICE AND FACILITIES RENT	3,249.84	2,166.00	(1,083.84)	6,499.68	4,333.00	(2,166.68)	45,598.00	39,098.32	85.75%
OFFICE SUPPLIES	393.75	2,657.00	2,263.25	1,022.44	5,314.00	4,291.56	13,632.00	12,609.56	92.50%
PERMITS AND FEES	585.64	660.00	74.36	1,752.08	1,960.00	207.92	8,771.00	7,018.92	80.02%
POSTAGE	1,060.00	1,987.00	927.00	1,060.00	1,987.00	927.00	6,750.00	5,690.00	84.30%
PUBLICATION CHARGES	0.00	1,000.00	1,000.00	119.60	1,180.00	1,060.40	3,180.00	3,060.40	96.24%

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

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	3.84	583.00	579.16	306.85	1,166.00	859.15	7,000.00	6,693.15	95.62%
TELEPHONE	561.20	1,232.00	670.80	1,728.41	2,464.00	735.59	15,768.00	14,039.59	89.04%
TRAINING AND SEMINARS	120.00	1,914.00	1,794.00	120.00	3,828.00	3,708.00	22,968.00	22,848.00	99.48%
TRAVEL	293.53	1,117.00	823.47	419.12	2,234.00	1,814.88	13,404.00	12,984.88	96.87%
TRUSTEE FEES	2,250.00	2,250.00	0.00	4,500.00	4,500.00	0.00	25,200.00	20,700.00	82.14%
UTILITIES - GAS & ELECTRIC	26,635.39	23,013.00	(3,622.39)	56,784.09	51,140.00	(5,644.09)	196,779.00	139,994.91	71.14%
VEHICLE EXP FUEL/OIL/SUPP	3,487.59	8,291.00	4,803.41	4,777.00	16,581.00	11,804.00	99,486.00	94,709.00	95.20%
VEH EXP R&M	0.00	3,039.00	3,039.00	2,938.86	6,078.00	3,139.14	24,307.00	21,368.14	87.91%
WATER MONITORING/SAMPLING	1,037.00	1,446.00	409.00	2,782.00	2,893.00	111.00	17,785.00	15,003.00	84.36%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,210.00	15,500.00	290.00	15,000.00	(210.00)	(1.40)%
WATER DIST SYSTEM EXPENSE	204.26	5,544.00	5,339.74	459.70	11,088.00	10,628.30	66,520.00	66,060.30	99.31%
WATER TREATMENT SYSTEM EXP	2,267.80	6,076.00	3,808.20	6,703.86	12,151.00	5,447.14	72,910.00	66,206.14	90.81%
AMORTIZATION OF BONDS	869.49	869.00	(0.49)	1,738.98	1,739.00	0.02	11,701.00	9,962.02	85.14%
DEPRECIATION EXPENSE	0.00	111,253.00	111,253.00	0.00	222,505.00	222,505.00	1,293,387.00	1,293,387.00	100.00%
<b>Total OPERATING EXPENSES</b>	<b>55,744.83</b>	<b>196,425.00</b>	<b>140,680.17</b>	<b>236,998.67</b>	<b>529,730.00</b>	<b>292,731.33</b>	<b>2,437,345.00</b>	<b>2,200,346.33</b>	<b>90.28%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	24,840.55	25,541.00	700.45	49,681.10	51,083.00	1,401.90	346,890.00	297,208.90	85.68%
CAPITAL OUTLAY	556,949.99	1,460,000.00	903,050.01	1,090,362.17	2,000,000.00	909,637.83	8,040,385.00	6,950,022.83	86.44%
<b>Total OTHER EXPENSES</b>	<b>581,790.54</b>	<b>1,485,541.00</b>	<b>903,750.46</b>	<b>1,140,043.27</b>	<b>2,051,083.00</b>	<b>911,039.73</b>	<b>8,387,275.00</b>	<b>7,247,231.73</b>	<b>86.41%</b>
<b>Total EXPENDITURES</b>	<b>715,412.50</b>	<b>1,793,938.00</b>	<b>1,078,525.50</b>	<b>1,538,820.66</b>	<b>2,818,717.00</b>	<b>1,279,896.34</b>	<b>12,096,639.00</b>	<b>10,547,818.34</b>	<b>87.27%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(259,833.02)</b>	<b>(1,345,332.00)</b>	<b>1,085,498.98</b>	<b>(609,555.50)</b>	<b>(1,917,627.00)</b>	<b>1,308,071.50</b>	<b>(7,296,938.00)</b>	<b>6,687,382.50</b>	<b>-91.65%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Statement of Revenues and Expenditures  
 From 8/1/2023 Through 8/31/2023

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
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	17,659.49	7,286.00	10,373.49	34,650.89	14,572.00	20,078.89	4,888.00	29,762.89	608.90%
PLAN REVIEW FEE	0.00	125.00	(125.00)	125.00	250.00	(125.00)	1,500.00	(1,375.00)	(91.67)%
OTHER REVENUE	0.00	12.00	(12.00)	0.00	25.00	(25.00)	150.00	(150.00)	100.00%
<b>Total MISCELLANEOUS</b>	<b>17,659.49</b>	<b>7,423.00</b>	<b>10,236.49</b>	<b>34,775.89</b>	<b>14,847.00</b>	<b>19,928.89</b>	<b>6,538.00</b>	<b>28,237.89</b>	<b>431.90%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	145,824.90	146,107.00	(282.10)	291,649.82	292,214.00	(564.18)	1,751,117.00	(1,459,467.18)	(83.34)%
RESIDENTIAL TIER 1 CONSUMPTION	4,905.36	5,184.00	(278.64)	13,507.35	10,692.00	2,815.35	30,600.00	(17,092.65)	(55.86)%
USER FEES - COMMERCIAL	3,503.20	3,533.00	(29.80)	7,006.40	7,066.00	(59.60)	42,401.00	(35,394.-0)	(83.48)%
COMMERCIAL CONSUMPTION	3,419.76	3,402.00	17.76	6,203.78	6,804.00	(600.21)	31,560.00	(25,356.21)	(80.34)%
PENALTIES ON USER FEES	2,326.00	1,680.00	646.00	4,732.09	3,360.00	1,372.09	20,400.00	(15,667.91)	(76.80)%
CONNECTION FEES	0.00	600.00	(600.00)	4,200.00	1,200.00	3,000.00	6,000.00	(1,800.00)	(30.00)%
TRANSFER FEE REVENUE	187.50	132.00	55.50	371.25	264.00	107.25	3,996.00	(3,624.75)	90.71>%
<b>Total USER FEES</b>	<b>160,166.72</b>	<b>160,638.00</b>	<b>(471.28)</b>	<b>327,670.70</b>	<b>321,600.00</b>	<b>6,070.70</b>	<b>1,886,074.00</b>	<b>(1,558,403.30)</b>	<b>(82.63)%</b>
<b>Total REVENUES</b>	<b>177,826.21</b>	<b>168,061.00</b>	<b>9,765.21</b>	<b>362,446.59</b>	<b>336,447.00</b>	<b>25,999.59</b>	<b>1,892,612.00</b>	<b>(1,530,165.41)</b>	<b>(80.85)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	6,922.23	11,092.00	4,169.77	13,575.25	22,184.00	8,608.75	83,314.00	69,738.75	83.71%
PAYROLL - OFFICE	3,934.56	4,391.00	456.44	7,636.76	8,782.00	1,145.24	48,991.00	41,354.24	84.41%
EMPLOYEE BENEFITS - FICA/MEDIC	187.21	254.00	66.79	367.15	508.00	140.85	2,249.00	1,881.85	83.67%
EMPLOYEE BENEFITS - MED. INS	3,115.21	4,350.00	1,234.79	8,822.90	11,205.00	2,382.10	43,147.00	34,324.10	79.55%
EMPLOYEE BENEFITS - PERS	3,012.88	3,848.00	835.12	5,569.65	7,696.00	2,126.35	33,854.00	28,284.35	83.55%
EMPLOYEE BENEFITS - SIIS	10.09	52.00	41.91	20.22	115.00	94.78	614.00	593.78	96.71%
SEP/IRA	0.00	0.00	0.00	0.00	0.00	0.00	128.00	128.00	100.00%
UNIFORMS	0.00	0.00	0.00	8.50	58.00	49.50	97.00	88.50	91.24%
OPEB EXPENSE	599.45	2,057.00	1,457.55	1,198.90	4,114.00	2,915.10	37,390.00	36,181.10	96.79%
ACCURUED LEAVE EXPENSE	878.10	333.00	(545.10)	1,157.70	666.00	(491.70)	4,000.00	2,842.30	71.06%
OTHER PAYROLL EXPENSES	96.08	16.00	(80.08)	96.09	32.00	(64.09)	200.00	103.91	51.95%
CAR ALLOWANCE EXPENSE	(45.26)	(42.00)	3.26	(82.98)	(84.00)	(1.02)	(400.00)	(317.02)	79.25%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>18,710.55</b>	<b>26,351.00</b>	<b>7,640.45</b>	<b>38,370.14</b>	<b>55,276.00</b>	<b>16,905.86</b>	<b>253,574.00</b>	<b>215,203.86</b>	<b>84.87%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

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
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	1,751.00	1,751.00	1,500.00	3,251.00	1,751.00	12,600.00	11,100.00	88.10%
LEGAL	272.06	1,450.00	1,177.94	1,022.06	2,900.00	1,877.94	16,500.00	15,477.94	93.81%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	84.00	84.00	100.00%
ENGINEERING & SURVEYING	0.00	854.00	854.00	0.00	1,708.00	1,708.00	6,250.00	6,250.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	181,413.25	181,414.00	0.75	732,924.00	551,510.75	75.25%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	121,007.25	121,508.00	500.75	496,649.00	375,641.75	75.64%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,623.55	2,704.00	80.45	5,281.98	5,408.00	126.02	31,191.00	25,909.02	83.07%
BUILDING REPAIRS AND MAINT.	77.18	2,618.00	2,540.82	138.92	5,236.00	5,097.08	31,419.00	31,280.08	99.56%
COMPUTER EXPENSE	2,039.50	1,500.00	(539.50)	4,366.04	2,000.00	(2,366.04)	26,484.00	22,127.96	83.55%
DUES & SUBSCRIPTIONS	31.66	150.00	118.34	3,174.19	3,650.00	475.81	4,346.00	1,171.81	26.96%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,032.06	17,729.00	9,696.94	16,337.23	35,458.00	19,120.77	173,787.00	157,449.77	90.60%
EQUIPMENT RENTAL	78.94	80.00	1.06	663.67	680.00	26.33	3,847.00	3,193.33	83.01%
SECURITY EXPENSE	370.96	590.00	219.04	1,301.10	1,545.00	243.90	7,120.00	5,818.90	81.73%
INSURANCE AND BONDS	0.00	0.00	0.00	26,513.98	25,676.00	(837.98)	22,327.00	(4,186.98)	(18.75)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	99.80	383.00	283.20	140.27	766.00	625.73	4,600.00	4,459.73	96.95%
OFFICE JANITORIAL	223.80	386.00	162.20	474.60	772.00	297.40	4,392.00	3,917.40	89.19%
OFFICE AND FACILITIES RENT	1,624.92	1,625.00	0.08	3,249.84	3,250.00	0.16	22,799.00	19,549.16	85.75%
OFFICE SUPPLIES	220.19	1,354.00	1,133.81	536.73	2,708.00	2,171.27	7,266.00	6,729.27	92.61%
PERMITS AND FEES	0.00	0.00	0.00	290.40	405.00	114.60	405.00	114.60	28.30%
POSTAGE	700.00	1,312.00	612.00	700.00	1,312.00	612.00	4,625.00	3,925.00	84.86%
PUBLICATION CHARGES	0.00	340.00	340.00	89.70	590.00	500.30	1,590.00	1,500.30	94.36%
TELEPHONE	130.01	136.00	5.99	260.47	272.00	11.53	1,524.00	1,263.53	82.91%
TRAINING AND SEMINARS	90.00	489.00	399.00	90.00	978.00	888.00	5,874.00	5,784.00	98.47%
TRAVEL	146.74	288.00	141.26	229.68	576.00	346.32	3,462.00	3,232.32	93.37%
TRUSTEE FEES	1,125.00	1,125.00	0.00	2,250.00	2,250.00	0.00	12,600.00	10,350.00	82.14%
UTILITIES - GAS & ELECTRIC	1,701.85	2,904.00	1,202.15	4,102.65	6,464.00	2,351.35	23,518.00	19,415.35	82.56%
DEPRECIATION EXPENSE	0.00	4,688.00	4,688.00	0.00	9,336.00	9,336.00	70,164.00	70,164.00	100.00%
<b>Total OPERATING EXPENSES</b>	<b>19,588.22</b>	<b>44,436.00</b>	<b>24,847.78</b>	<b>375,114.01</b>	<b>420,103.00</b>	<b>44,988.99</b>	<b>1,742,049.00</b>	<b>1,366,934.99</b>	<b>78.47%</b>



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

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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
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	35.00	35.00	100.00%
CAPITAL OUTLAY	83,513.21	90,000.00	6,486.79	139,285.94	146,000.00	6,714.06	211,634.00	72,348.06	34.19%
<b>Total OTHER EXPENSES</b>	<u>83,513.21</u>	<u>90,000.00</u>	<u>6,486.79</u>	<u>139,285.94</u>	<u>146,000.00</u>	<u>6,714.06</u>	<u>211,669.00</u>	<u>72,383.06</u>	<u>34.20%</u>
<b>Total EXPENDITURES</b>	<u>121,811.98</u>	<u>160,787.00</u>	<u>38,975.02</u>	<u>552,770.09</u>	<u>621,379.00</u>	<u>68,608.91</u>	<u>2,207,292.00</u>	<u>1,654,521.91</u>	<u>74.96%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>56,014.23</b>	<b>7,274.00</b>	<b>48,740.23</b>	<b>(190,323.50)</b>	<b>(284,932.00)</b>	<b>94,605.50</b>	<b>(314,680.00)</b>	<b>124,356.50</b>	<b>-39.52%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

	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
<b>SNOW REMOVAL SPECIAL REVENUE (60)</b>									
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTEREST ON INVESTMENTS	840.94	2,429.00	(1,588.06)	1,650.03	4,857.00	(3,206.97)	1,222.00	428.03	35.03%
OTHER REVENUE	0.00	2.00	(2.00)	0.00	4.00	(4.00)	26.00	(26.00)	100.00%
<b>Total MISCELLANEOUS</b>	<b>840.94</b>	<b>2,431.00</b>	<b>(1,590.06)</b>	<b>1,650.03</b>	<b>4,861.00</b>	<b>(3,210.97)</b>	<b>121,248.00</b>	<b>(119,597.97)</b>	<b>(98.64)%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	47,451.20	47,506.00	(54.80)	94,895.46	95,012.00	(116.54)	421,560.00	(326,664.54)	(77.49)%
USER FEES - COMMERCIAL	4,374.00	4,374.00	0.00	8,748.00	8,748.00	0.00	38,970.00	(30,222.00)	(77.55)%
PENALTIES ON USER FEES	776.62	630.00	146.62	1,585.85	1,260.00	325.85	6,408.00	(4,822.15)	(75.25)%
TRANSFER FEE REVENUE	54.00	45.00	9.00	117.00	90.00	27.00	972.00	(855.00)	87.96%
<b>Total USER FEES</b>	<b>52,655.82</b>	<b>52,555.00</b>	<b>100.82</b>	<b>105,346.31</b>	<b>105,110.00</b>	<b>236.31</b>	<b>467,910.00</b>	<b>(362,563.69)</b>	<b>(77.49)%</b>
<b>Total REVENUES</b>	<b>53,496.76</b>	<b>54,986.00</b>	<b>(1,489.24)</b>	<b>106,996.34</b>	<b>109,971.00</b>	<b>(2,974.66)</b>	<b>589,158.00</b>	<b>(482,161.66)</b>	<b>(81.84)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	3,043.33	5,101.00	2,057.67	5,948.27	10,202.00	4,253.73	36,621.00	30,672.73	83.76%
PAYROLL - MAINTENANCE	0.00	3,402.00	3,402.00	0.00	6,804.00	6,804.00	46,266.00	46,266.00	100.00%
PAYROLL - OFFICE	1,967.28	2,195.00	227.72	3,818.35	4,390.00	571.65	24,497.00	20,678.65	84.41%
EMPLOYEE BENEFITS - FICA/MEDIC	77.45	160.00	82.55	151.19	320.00	168.81	1,612.00	1,460.81	90.62%
EMPLOYEE BENEFITS - MED. INS	1,449.71	3,864.00	2,414.29	4,016.92	8,800.00	4,783.08	41,703.00	37,686.08	90.37%
EMPLOYEE BENEFITS - PERS	1,273.54	2,466.00	1,192.46	2,342.81	4,932.00	2,589.19	27,091.00	24,748.19	91.35%
EMPLOYEE BENEFITS - SIS	4.13	70.00	65.87	8.31	154.00	145.69	1,151.00	1,142.69	99.28%
SEP/IRA	0.00	0.00	0.00	0.00	0.00	0.00	48.00	48.00	100.00%
UNIFORMS	0.00	0.00	0.00	0.00	438.00	438.00	727.00	727.00	100.00%
OPEB EXPENSE	276.67	949.00	672.33	553.34	1,898.00	1,344.66	31,150.00	30,596.66	98.22%
ACCRUED LEAVE EXPENSE	440.21	166.00	(274.21)	507.38	333.00	(174.38)	2,000.00	1,492.62	74.63%
OTHER PAYROLL EXPENSES	240.54	25.00	(215.54)	240.56	50.00	(190.56)	300.00	59.44	19.81%
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	(50.00)	(50.00)	100.00%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>8,772.86</b>	<b>18,398.00</b>	<b>9,625.14</b>	<b>17,567.13</b>	<b>38,321.00</b>	<b>20,733.87</b>	<b>213,116.00</b>	<b>195,528.87</b>	<b>91.75%</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

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
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	292.00	292.00	250.00	542.00	292.00	2,100.00	1,850.00	88.10%
LEGAL	810.03	241.00	(569.03)	936.03	483.00	(452.03)	2,750.00	1,814.97	66.00%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	95.00	95.00	100.00%
ENGINEERING & SURVEYING	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/IDE ICING	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	3,211.00	3,211.00	100.00%
BANK CHARGES	899.50	927.00	27.50	1,810.95	1,854.00	43.05	7,587.00	5,776.05	76.13%
BUILDING REPAIRS AND MAINT.	12.86	439.00	426.14	23.15	878.00	854.85	5,276.00	5,252.85	99.56%
COMPUTER EXPENSE	443.09	250.00	(193.09)	1,024.73	1,900.00	875.27	5,932.00	4,907.27	82.73%
DUES & SUBSCRIPTIONS	5.27	0.00	(5.27)	560.59	570.00	9.41	685.00	124.41	18.16%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	0.00	100.00	100.00	700.00	700.00	100.00%
EQUIPMENT RENTAL	13.16	20.00	6.84	154.70	150.00	(4.70)	832.00	677.30	81.41%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,198.90	0.00	(5,198.90)	10,000.00	4,801.10	48.01%
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	4,419.00	4,279.00	(140.00)	3,721.00	(698.00)	(18.76)%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	25.00	25.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	16.63	467.00	450.37	23.38	934.00	910.62	5,600.00	5,576.62	99.58%
OFFICE JANITORIAL	37.30	65.00	27.70	79.10	130.00	50.90	732.00	652.90	89.19%
OFFICE AND FACILITIES RENT	270.82	270.00	(0.82)	541.64	541.00	(0.64)	3,800.00	3,258.36	85.75%
OFFICE SUPPLIES	53.52	244.00	190.48	107.89	488.00	380.11	1,339.00	1,231.11	91.94%
PERMITS AND FEES	0.00	0.00	0.00	48.40	68.00	19.60	668.00	619.60	92.75%
POSTAGE	240.00	450.00	210.00	240.00	450.00	210.00	1,125.00	885.00	78.67%
PUBLICATION CHARGES	0.00	50.00	50.00	44.85	200.00	155.15	2,265.00	2,220.15	98.02%
TELEPHONE	12.94	13.00	0.06	25.88	26.00	0.12	144.00	118.12	82.03%
TRAINING AND SEMINARS	45.00	171.00	126.00	45.00	342.00	297.00	852.00	807.00	94.72%
TRAVEL	24.47	165.00	140.53	52.90	330.00	277.10	1,984.00	1,931.10	97.33%
TRUSTEE FEES	187.50	188.00	0.50	375.00	375.00	0.00	2,100.00	1,725.00	82.14%
UTILITIES - GAS & ELECTRIC	27.40	30.00	2.60	72.54	60.00	(12.54)	971.00	898.46	92.53%

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 8/1/2023 Through 8/31/2023**

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
VEHICLE EXP FUEL/OIL/SUPP	271.27	1,286.00	1,014.73	432.44	2,572.00	2,139.56	12,436.00	12,003.56	96.52%
VEH EXP R&M	0.00	781.00	781.00	9.58	1,561.00	1,551.42	7,862.00	7,842.42	99.89%
<b>Total OPERATING EXPENSES</b>	<b>3,370.67</b>	<b>6,349.00</b>	<b>2,978.24</b>	<b>16,475.65</b>	<b>19,376.00</b>	<b>2,900.35</b>	<b>841,975.00</b>	<b>825,499.35</b>	<b>98.04%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	10.00	10.00	100.00%
CAPITAL OUTLAY	12,991.80	15,000.00	2,008.20	21,047.80	24,000.00	2,952.20	460,106.00	439,058.20	95.43%
<b>Total OTHER EXPENSES</b>	<b>12,991.80</b>	<b>15,000.00</b>	<b>2,008.20</b>	<b>21,047.80</b>	<b>24,000.00</b>	<b>2,952.20</b>	<b>460,116.00</b>	<b>439,068.20</b>	<b>95.43%</b>
<b>Total EXPENDITURES</b>	<b>25,135.42</b>	<b>39,747.00</b>	<b>14,611.58</b>	<b>55,110.58</b>	<b>81,697.00</b>	<b>26,586.42</b>	<b>1,515,207.00</b>	<b>1,460,096.42</b>	<b>96.36%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>28,361.34</b>	<b>15,239.00</b>	<b>13,122.34</b>	<b>51,885.76</b>	<b>28,274.00</b>	<b>23,611.76</b>	<b>(926,049.00)</b>	<b>977,934.76</b>	<b>-105.60%</b>

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
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
RENTAL INCOME	8,210.96	8,612.00	(401.04)	16,436.51	17,224.00	(787.49)	66,230.00	(49,793.49)	75.18%
<b>Total MISCELLANEOUS</b>	<b>8,210.96</b>	<b>8,612.00</b>	<b>(401.04)</b>	<b>16,436.51</b>	<b>17,224.00</b>	<b>(787.49)</b>	<b>66,230.00</b>	<b>(49,793.49)</b>	<b>75.18%</b>
<b>Total REVENUES</b>	<b>8,210.96</b>	<b>8,612.00</b>	<b>(401.04)</b>	<b>16,436.51</b>	<b>17,224.00</b>	<b>(787.49)</b>	<b>66,230.00</b>	<b>(49,793.49)</b>	<b>75.18%</b>
<b>EXPENDITURES</b>									
<b>OPERATING EXPENSES</b>									
BUILDING REPAIRS AND MAINT.	757.25	1,250.00	492.75	1,195.55	2,500.00	1,304.45	9,962.00	8,766.45	88.00%
EQUIPMENT RENTAL	16.25	16.00	(0.25)	32.50	32.00	(0.50)	151.00	118.50	78.48%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,158.00	(439.51)	(13.92)%
MISCELLANEOUS EXPENDITURES	660.30	586.00	(74.30)	1,254.89	1,171.00	(83.89)	6,510.00	5,255.11	80.72%
OFFICE JANITORIAL	800.00	574.00	(226.00)	1,800.00	1,148.00	(652.00)	4,819.00	3,019.00	62.65%
OFFICE SUPPLIES	150.74	0.00	(150.74)	150.74	100.00	(50.74)	272.00	121.26	44.58%
UTILITIES - GAS & ELECTRIC	924.58	459.00	(465.58)	1,976.32	918.00	(1,058.32)	10,270.00	8,293.68	80.76%
<b>Total OPERATING EXPENSES</b>	<b>3,309.12</b>	<b>2,885.00</b>	<b>(424.12)</b>	<b>10,007.51</b>	<b>9,261.00</b>	<b>(746.51)</b>	<b>35,142.00</b>	<b>25,134.49</b>	<b>71.52%</b>
<b>Total EXPENDITURES</b>	<b>3,309.12</b>	<b>2,885.00</b>	<b>(424.12)</b>	<b>10,007.51</b>	<b>9,261.00</b>	<b>(746.51)</b>	<b>35,142.00</b>	<b>25,134.49</b>	<b>71.52%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>4,901.84</b>	<b>5,727.00</b>	<b>(825.16)</b>	<b>6,429.00</b>	<b>7,963.00</b>	<b>(1,534.00)</b>	<b>31,088.00</b>	<b>(24,659.00)</b>	<b>(79.32)%</b>

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

**TITLE: RATIFY MANAGEMENT APPROVAL OF AMMENDMENT #2 OF TASK ORDER 61 WITH DOWL ENGINEERING**

For Discussion and Possible Action. Discussion and action ratifying the General Manager sanctioned Amendment #2 of task order 61 with DOWL Engineering for the FY 23 Waterline and Road Repair & Renovation Project

**MEETING DATE:** 17 October 2023

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Approve ratification of Amendment #2 of Task Order 61 with DOWL Engineering as authorized by the General Manager.

**BACKGROUND INFORMATION:** The FY 23 Waterline and Road Repair and Renovation project is a continuation of the program in which the district has been pursuing the goal to eliminate vulnerable and failing water line in the system and coordinating the road restoration into the over pavement maintenance effort. This effort is core to the priority of ensuring the reliability and water quality of the water system for public health and safety.

In September 2022, the district approved Task Order #61 with Farr West Engineering (DOWL) for \$315,068 to design and administer this project. The project was designed and bid. The first bid failed to yield any bidders, therefore the district opted to rebid the project. The bid was awarded to the responsive low bidder. The work resulted in many challenges for an inexperienced contractor which has been slow and difficult progress resulting in a longer project than planned.

In September 2023 it was apparent that the project would not be completed on time and an additional budget would be needed for construction administration and inspection. It was not clear to the extent of additional time was going to be required as the paving subcontractor expressed uncertainty regarding the amount of work expected. Therefore, amendment #1 was approved to restore the cost of rebidding the project into the budget and ensure inspection services being provided by DOWL would continue and project would not experience delays while the amount of additional effort became more certain.

In October 2023, it became clear that additional time and effort by DOWL would be approximately \$25,000 to continue the project as established. Additionally, the full budget for the engineering services for this project would be expended during the week of October 9, 2023. Therefore, it became necessary to approve additional funding in amendment #2 to task order 61 for the amount of \$21,878. The district worked with DOWL to shave a bit of expense by the district partially assuming inspection work during paving. Although exceeding the General Manager authority, this amendment was time critical to keep DOWL on the job therefore was approved in advance of the Board authorization.

In accordance with the district procurement policy (Fin 5.7), the amendment was necessary due to avoid additional expense and disruption of work and is submitted to the Board to ratify.

**INCLUDED:**

- Task Order Number: 61 Amendment #2
- Task Order Number: 61 Amendment #1
- Task Order Number: 61

Fund impacted by above action:

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

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**Task Order**

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**Task Order Number: 61 – Amendment #2**

**Date:** October 10, 2023

**Title:** 2023 Waterline and Road Replacement Project

**Project Description:** Construction of the 2023 Waterline and Road Replacement Project began on June 12, 2023 and is scheduled to be complete on October 13, 2023, per the contractor's schedule. The construction of this project has held significantly more challenges regarding the construction management and construction observation which has required increased efforts by the project team. The hours required to manage the challenges have exceeded the assumptions included in the original contract which are based on past project needs. This project has presented the most challenging construction oversight DOWL has encountered with any Kingsbury GID waterline replacement project.

DOWL was able to work with the General Manager to extend construction management and construction observation through the contractor's originally scheduled completion date of October 13<sup>th</sup>. The contractor has provided an extended schedule to October 27<sup>th</sup> to complete asphalt patching. Since DOWL has exhausted current budgets for the project due to the unforeseen conditions, DOWL has been requested by the General Manager to provide an amendment to the project to complete the following and has been approved to begin efforts starting October 16<sup>th</sup>.

- Construction Management
- Part-time Construction Observation
- Project Closeout
- GIS Update of Record Drawings

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

**PART 1 – SERVICES**

**Task 1.1 – Project Management**

No changes to this task for Amendment 1.

**Task 1.2 – Detailed Design**

No changes to this task for Amendment 1.

**Task 1.3 – Bidding Assistance**

No changes to this task for Amendment 1.

**Task 1.4 – Construction Management**

The construction management of this project has required significantly more time than assumed in the original contract. The contractor has required oversight, direction, and correction nearly every step of the way. DOWL has fielded numerous change order attempts in excess of \$100,000 and dismissed all but approximately \$8,000 of valid changes.

Amendment 1 accounts for the increased efforts throughout the construction period beyond October 13<sup>th</sup> and concluding on October 27<sup>th</sup>, per the contractor's schedule. The construction management activities assumed in this amendment are 5 hours per week of project manager time with one (1) field visit. Project closeout

procedures and GIS updates as previously identified in the original task order are to be performed under this amendment.

**Task 1.5 – Construction Observation**

The construction observation of this project has required significantly more time than assumed in the original contract. The contractor has required oversight, direction, and correction nearly every step of the way. The DOWL inspector has had numerous days that have exceeded 12-hours due to contractor challenges and not meeting the presumed working hours per day. The inability to entrust the contractor has not allowed the flexibility DOWL typically experiences of not being on-site when a contractor is warming equipment up or performing end-of-day cleanup that do not require oversight. The experience of this project is work performed is hidden and incorrect, and site cleanup is a challenge, all requiring on-site presence anytime the contractor is on-site.

Amendment 1 accounts for the increased efforts throughout the construction period beyond October 13<sup>th</sup> and concluding on October 27<sup>th</sup>, per the contractor’s schedule. Inspection efforts will include part-time (3, 8-hour days per week) on-site for two weeks. The contractor’s schedule and milestone activities will be reviewed to attempt to schedule the three days per week accordingly. Any inspection needs beyond the part-time needs or after October 27<sup>th</sup> will not be covered.

**PART 2 – COMPENSATION**

Kingsbury GID shall pay DOWL on a time and materials basis, including travel, not to exceed Twenty-One Thousand Eight-Hundred and Seventy-Eight Dollars (\$21,878.00). Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is as follows:

<b>Task</b>		<b>Cost</b>
WATER	Task 1.1 – Project Management	\$0
	Task 1.2 – Detailed Design	\$0
	Task 1.3 – Bidding Assistance	\$0
	Task 1.4 – Construction Management	\$11,078
	Task 1.5 – Construction Observation	\$10,800
Total Project Budget:		\$21,878

**PART 3 – SCHEDULE**

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

DOWL working beyond budget	October 16, 2023
Award of Amendment 1:	October 17, 2023 Board Meeting
Construction Completion:	October 27, 2023
Closeout:	November 2023



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

Owner: Kingsbury General Improvement District

Engineer: DOWL

By: \_\_\_\_\_

By: \_\_\_\_\_ 

Print Name: Mitchell S. Dion

Print Name: Matt Van Dyne, P.E.

Title: General Manager

Title: Senior Project Manager

Date \_\_\_\_\_

Date \_\_\_\_\_

Signed: \_\_\_\_\_

Signed: October 10, 2023

## **Task Order**

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### **Task Order Number: 61 – Amendment #1**

**Date:** September 29, 2023

**Title:** 2023 Waterline and Road Replacement Project

**Amendment Description:** The 2023 Water and Road Replacement Project completed a public bid in the spring of 2023 and received zero prospective bidders. To receive a project bid, DOWL was directed by the General Manager to proceed with a re-bidding effort and increased announcements to attract potential bidders. The re-bidding effort was successful in receiving two bidders with an award to a contractor to perform the construction.

This amendment accounts for the out-of-scope effort for the re-bidding effort.

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

### **PART 1 – SERVICES**

#### **Task 1.1 – Project Management**

No changes to this task for Amendment 1.

#### **Task 1.2 – Detailed Design**

No changes to this task for Amendment 1.

#### **Task 1.3 – Bidding Assistance**

After completing the initial bidding effort, Kingsbury GID received zero bids for the project. After discussion between the General Manager and DOWL, DOWL was directed to re-bid the project in an attempt to receive contractor bids. The re-bid was successful in receiving two bids.

Amendment 1 accounts for the re-bidding efforts.

#### **Task 1.4 – Construction Management**

No changes to this task for Amendment 1.

#### **Task 1.5 – Construction Observation**

No changes to this task for Amendment 1.

### **PART 2 – COMPENSATION**

Kingsbury GID shall pay DOWL on a time and materials basis, including travel, not to exceed Seven Thousand Six-Hundred and Twenty-Three Dollars (\$7,623.00). The original task order will be increased by this value. Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates).

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

Owner: Kingsbury General Improvement District

Engineer: DOWL

By: \_\_\_\_\_

By:  \_\_\_\_\_

Print Name: Mitchell S. Dion

Print Name: Matt Van Dyne, P.E.

Title: General Manager

Title: Senior Project Manager

Date  
Signed: \_\_\_\_\_

Date  
Signed: 9/29/23

## **Task Order**

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**Task Order Number: 61**

**Date:** September 20, 2022

**Title:** 2023 Waterline and Road Improvement Project

**Project Description:** Upon the completion of the water system CIP in 2020, KGID has established a waterline replacement program prioritizing the replacement of undersized and problematic areas of the water distribution system. While the CIP is referenced for planning efforts, other capital needs may arise that may take priority. Given the recent replacement of problematic water mains for the 2021 water and road improvement project, it has exposed the existing water main at the north end of Andria Drive to incur numerous leaks resulting in operational attention. As such, KGID management has identified Andria Drive from Maryanne Drive to the end as the 2023 Waterline and Road Improvement project (Project). The Project will also include West Drive and Cougar Court which will conclude all waterline replacements north of the Andria Drive and Maryanne Drive intersection. The streets within the waterline replacement area are also considered for road replacement as the pavement consists of ranging condition and numerous road cuts which warrant reconstruction. The total Project will include approximately 3,200-linear feet of waterline replacement with new ductile iron pipe, and the reconstruction of approximately 3,200-linear feet of roadway.

To promote efficiencies, the Project will also include miscellaneous road rehabilitation (sealing) and section replacements. While these efforts are typically accounted for under a separate project, the quantities are small and construction methods are similar to the water and road construction. The consolidation of these efforts will allow KGID to promote a larger project realizing efficiencies and cost savings with engineering and construction. The miscellaneous efforts are inclusive of sealing rehabilitation of Donna, Scott, and Kimberley Brook, and six (6) individual section replacements identified by KGID's road crews.

Geotechnical investigation for the Project will be performed outside of this task order by KGID's previously selected on-call geotechnical engineering consultant. Investigations will include test pits, sampling of material, laboratory testing, and a report summarizing findings and recommendations for trench backfill, roadway base, and asphalt sections. The final report would be anticipated to be provided to Farr West no later than the 60% civil design level to incorporate into the project's design plans and specifications.

Topographic survey for the Project will be performed outside of this task order. To promote efficiency and cost savings, survey efforts will include the Project and the subsequent two years' capital projects. The survey data will be collected and utilized for the Project, where applicable, and archived for the FY24 and FY25 water and road improvement projects.

For KGID budgeting purposes, Farr West has prepared this task order to account for two separate tasks: Task 1 items incorporate water infrastructure elements while Task 2 incorporate roadway elements. This will allow KGID to track associated costs appropriately to the water enterprise and general funds.

**Proposed Project Budget and Financing:** The estimated planning level opinion of probable construction cost is displayed in the following table. Given the detailed design task is not complete and future construction and material market conditions are unrealized, the opinion of probable construction costs should be considered with caution and as reference only.

Task	Eng % vs. Base Construction		Water	Road	Total
	Water	Road			
Construction (planning level est.):	-	-	\$1,550,000	\$665,000	\$2,215,000
Contingency (15%):	-	-	\$232,500	\$99,750	\$332,250
Engineering:	4.2%	6.3%	\$65,825	\$41,763	\$107,588
Construction Management, Observation:	9.7%	7.3%	\$149,786	\$48,242	\$198,028
	-	-	<b>\$1,998,111</b>	<b>\$854,755</b>	<b>\$2,852,866</b>

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

## **PART 1 – SERVICES**

### **Task 1.1 & 2.1 – Project Management**

#### **Objective**

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

#### **Approach**

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

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

#### **Deliverables**

The following deliverables will be submitted under this task:

- Monthly invoices.

#### **Assumptions**

The following assumptions apply:

- Project duration is estimated at fourteen (14) months.
- Project-related issues will be identified, communicated, and resolved.
- Submittals will be made from Farr West to KGID electronically.

### **Task 1.2 & 2.2 – Detailed Design**

#### **Objective**

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

## Approach

This task will include the following activities:

- Incorporate topographic data into Project for design.
  - Establish survey control sheets and alignment control tables.
- Obtain record drawings from utility purveyors for buried and aerial utilities within the Project corridor.
- Coordinate with KGID to obtain needed missing information from KGID files/records to finalize existing data and mapping.
- One (1) site visit with KGID staff to walk Project site.
- 30% Design Submittal shall include:
  - Plan sheets inclusive of waterline alignment for review and acceptance by KGID.
  - Road design sheets are not included at 30%.
- 60% Design Submittal shall include:
  - Waterline replacement and road reconstruction design plans included in a single plan set. Sheets to include cover, key maps, notes, plan and profile, and details.
  - Submission of 60% Plans, Specifications, and Opinion of Probable Construction Costs to KGID for review and comment.
  - One (1) 60% submittal review and site walk with KGID and Farr West staff.
- 90% Design Submittal shall include:
  - Incorporation of 60% review comments from KGID.
  - Refinement of the 60% design of the civil design elements.
  - Submission of 90% Plans, Specifications, and Opinion of Probable Construction Costs to KGID for final review and comment.
  - One (1) 90% submittal review conference call with KGID and Farr West staff.
- Permitting
  - Labor Commissioner
    - Farr West to complete all forms for public bodies awarding public works contracts with the Nevada Labor Commissioner: Request for PW Number, Notice of Award, Notice of Completion.
    - All forms are required to be submitted by KGID, per Labor Commissioner. Farr West will complete all documents and provide to KGID for submittal.
  - Nevada Division of Environmental Protection – Bureau of Safe Drinking Water
    - Farr West will apply for and submit the Project to NDEP-BSDW for public water system review and approval; including, application, \$300 review fee, hydraulic analysis report, hydraulic model update, and submittal. All comments will be incorporated and re-submitted to obtain approval.
  - Tahoe Douglas Fire Protection District
    - Project approval letter required for NDEP-BSDW permit.
  - Tahoe Regional Planning Agency
    - This Project is assumed to be an Exempt project through the Basin MOU that KGID is a part of.
      - Under Attachment B of the MOU for Public Works Providers
        - Roadways, Trails, Sidewalks & Parking Facilities #2 (Exempt): Structural maintenance, repair, and replacement of existing facilities (pavement, curb and gutter, culverts, pipes) provided no new land coverage is created...
        - Waterline Distribution and Wastewater Collection & Treatment Facilities #9 (Exempt): Structural maintenance, repair, and in-kind replacement of facilities, provided excavation is limited to areas under existing pavement.

- Douglas County – Not included.
- NDOT – Not included.
- 100% Design Submittal shall include:
  - Incorporation of 90% review comments from KGID and permit reviews.
  - Finalized Plans, Specifications, and Opinion of Probable Construction Cost submitted to KGID for public bid processing.
- Quality assurance and quality control of deliverables to the KGID.

### **Deliverables**

The following will be delivered under this task:

- Submittal of the 30% plans for KGID review and comment will include plan sheets for water mainline alignment only for verification purposes.
- Submittal of the 60% set for KGID review and comment will include PDF files of the Plans (11"x17"), Specifications, and Opinion of Probable Construction Cost.
- Submittal of the 90% set for KGID review and comment will include PDF files of the Plans (11"x17"), Specifications, and Opinion of Probable Construction Cost.
- Submittal of the 100% set used for bidding will include individual PDF files of the Plans (11"x17"), Specifications, and Opinion of Probable Construction Cost.
- Permits and written approvals from the agencies identified in the Detailed Design Approach.

### **Assumptions**

The following assumptions apply:

- Geotechnical is not included within this task order. It is assumed KGID's on-call geotechnical firm will perform field investigations, material identifications, and recommendations.
- Topographic survey is not included within this task order and will be performed under a separate contract.
- One (1) site visit kickoff meeting and one (1) 60% design review and constructability review are included in this scope of work.
- 90% submittal reviews with KGID and Farr West via conference call.
- Specifications will be in EJCDC format for front-end documents and CSI format for technical specifications.
- Project elements to be included in design:
  - Andria Drive, West Drive, and Cougar Court: 3,200-linear feet of waterline replacement and roadway reconstruction.
  - Donna Way, Scott Drive, and Kimberley Brooke Lane: Slurry sealing road rehabilitation extending from the intersection of Andria to the end of Kimberley Brooke Lane.
  - Miscellaneous Road Repairs: Crack and section replacements of roadway sections as identified by field investigations performed by KGID.
    - This task order assumes six (6) individual locations of crack and section replacements at no longer than 400-linear feet of roadway (equal to one design plan sheet).

### **Task 1.3 & 2.3 – Bidding Assistance**

#### **Objective**

Assist KGID in the bid selection process and award of the Construction Contract. Bidding Assistance efforts are split evenly between the water and road tasks.

#### **Approach**

Activities under this task will include the following elements:

- Prepare procurement bid package for KGID purchase of waterline materials.
  - Advertise and bid the procurement electronically through the PlanetBids.
  - Answer questions from bidders and prepare addendum.
- Advertise and bid the construction Project electronically through the Farr West PlanetBids portal and maintain a plan holder's list.
- Attend one (1) pre-bid meeting at KGID's office, prepare agenda, attend meeting, and compile meeting minutes for distribution.
- Answer questions from bidders and prepare addendum.
- Conduct one (1) bid opening at Farr West's office.
- Prepare and issue Notice of Award.
- Attend one (1) Board meeting with Project recommendation on agenda.

#### **Deliverables**

The following deliverables will be submitted under this task:

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

#### **Assumptions**

The following assumptions apply:

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

### **Task 1.4 & 2.4 – Construction Management**

#### **Objective**

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

#### **Approach**

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

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



- Conduct one (1) pre-construction meeting, prepare agenda and meeting minutes for the pre-construction meeting. Farr West attendance will include the Project manager, Project engineer, and Construction Observer.
- Process change orders and payment applications, evaluate claims, review submittals, respond to RFIs, and address unanticipated conditions.
- Weekly in-office construction management activities are limited to eight (8) total hours per week.
  - These activities include processing of documents (described earlier), coordination with all parties, daily observation report QC, etc.
  - Maintain all Project documentation for the duration of the Project including tracking, disbursing, and reviewing. Maintain logs for all documentation including submittals, RFCs/RFIs, field orders, work change directives, and change orders.
- Certified Payroll Review:
  - Review certified payroll reports supplied by the prime contractor. Reports to include prime and sub-contractors working on the Project.
  - Verify contractor staffs' position, time, and wages paid are accurate and comply with the prevailing wages for the Project.
- Schedule and manage weekly on-site construction meetings. Prepare all agendas and meeting minutes for weekly construction meetings.
- Coordinate a substantial completion inspection and develop a final punch-list of work items to be completed prior to final inspection.
- Conduct a final inspection meeting to verify that all outstanding work items are complete (Construction Observer to perform on-site final walkthrough with Contractor and KGID Staff).
- Upon completion of construction, obtain both Observer and Contractor as-builts and incorporate all modifications into a set of record drawings. Revisions will be made in the AutoCAD files.
- Recommend Project final acceptance to KGID.
- Incorporate Project record drawing data into KGID GIS.

### **Deliverables**

The following deliverables will be submitted under this task:

- Notice to Proceed.
- Meeting minutes.
- Certified Payroll reports supplied by contractor.
- Contractor Pay Applications.
- Conformance letter from Farr West.
- Record drawings electronically (.pdf)

### **Assumptions**

The following assumptions apply:

- Pre-construction meeting to be held at KGID's office.
- Construction anticipated to take twenty-one (21) weeks. This overall construction duration is derived from previous water and road improvement projects.
- Twenty (20) weekly construction meetings are assumed – no meeting first week of construction. Farr West will be available for additional on-site visits if requested by KGID, billed on a time and materials basis outside of the Scope.
- Office engineering efforts are detailed under the Approach section of this task.
- The Observer and Contractor will provide complete and clean set of redlines to Farr West.
- It is anticipated that the Construction Contract will exceed \$250,000; therefore, certified payroll reports and associated field interviews will be required.

- Certified payroll reviews are assumed at 3 hours per week for the duration of construction identified within this Scope
- Certified Payroll reports are anticipated to be complete and correct. Contractor is to be familiar with certified payrolls and compliance.
- One (1) minor revision for each Certified Payroll report is assumed within this scope of work. Additional revisions will be billed on a time and materials basis.
- If Certified Payroll reports are not complete, Farr West will reject submission and require re-submittal by the contractor.
- Farr West's review will consist of verification of personnel, time worked, and hourly wages and that requirements of the Project are met.
- All final certification and reporting to Labor Commission must come from KGID as they are the public body, funding the Project, and have ultimate responsibility.
- Material testing will be provided by Contractor via certified third-party testing company.

### **Task 1.5 & 2.5 – Construction Observation**

#### **Objective**

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

#### **Approach**

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

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

#### **Deliverables**

The following deliverables will be submitted under this task:

- Daily Observation Reports
- Punchlist
- Redlined as-builts

#### **Assumptions**

The following assumptions apply:

- Construction anticipated to take twenty-one (21) weeks. This overall construction duration is derived from previous water and road improvement projects.
- Farr West inspection costs shall include all time, 8 hours on-site inspection, 2 hours for reporting and travel.

- If construction efforts vary from this schedule, Farr West will notify KGID and will be present for days that work is being performed until complete and compensated on a time and materials basis outside of the scope.
- On-site observation will only occur when the contractor is performing work.

## PART 2 – COMPENSATION

KGID shall pay Farr West on a time and materials basis, including travel, not to exceed Three Hundred Fifteen Thousand and Sixty-Eight Dollars (\$315,068.00). Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is as follows:

Task		Cost
WATER	Task 1.1 – Project Management	\$4,461
	Task 1.2 – Detailed Design	\$57,758
	Task 1.3 – Bidding Assistance	\$3,606
	Task 1.4 – Construction Management	\$45,786
	Task 1.5 – Construction Observation	\$104,000
ROAD	Task 2.1 – Project Management	\$4,461
	Task 2.2 – Detailed Design	\$34,560
	Task 2.3 – Bidding Assistance	\$3,606
	Task 2.4 – Construction Management	\$24,330
	Task 2.5 – Construction Observation	\$32,500
Total Project Budget:		\$315,068
Water Replacement Total		\$215,611
Road Reconstruction Total		\$99,457

## PART 3 – SCHEDULE

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

Award of Task Order:	September 2022 Board Meeting
Utility Locates:	October 2022
Survey (under separate contract):	October 2022
Geotechnical Evaluation (performed by others):	November 2022
30% Design:	November 2022
60% Design:	December 2022
90% Design:	January 2023
100% Design:	February 2023
Material Procurement Bidding:	February 2023
Construction Bidding:	March 2023
Construction (pending contractor scheduling and material availability):	June - October 2023
Closeout:	October - November 2023

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

Owner: Kingsbury General Improvement District

Engineer: Farr West Engineering

By: \_\_\_\_\_

By: \_\_\_\_\_

Print Name: Mitchell S. Dion

Print Name: Matt Van Dyne, P.E.

Title: General Manager

Title: Principal Engineer

Date \_\_\_\_\_

Date \_\_\_\_\_

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
2023 Waterline and Road Replacement Project  
Engineering Fee Estimate - WATER REPLACEMENT**

TASKS	Principal Engineer	Engineer IV	Engineer III	Designer II	Construction Designer II	GIS Analyst I	Project Coordinator	Administrator	Total Labor		Expenses	TOTAL
									Hours	(\$)		
	2022 Rate (\$/hr)	\$189	\$150	\$108	\$125	\$120	\$105	\$85			(\$)	(\$)
	2023 Rate (\$/hr) (a)	\$204	\$162	\$117	\$135	\$130	\$113	\$92			(\$)	(\$)
<b>1.1 Project Management (b)</b>												
Monthly Reports/Progress Billings	7							7	14		\$1,918	
Project Coordination and Management	7	7						2	16		\$2,543	
<b>Subtotal</b>	<b>14</b>	<b>7</b>						<b>9</b>	<b>30</b>		<b>\$4,461</b>	
<b>1.2 Detailed Design</b>												
Survey processing for design, Control sheet, Alignment Generation		4	8	8					20		\$2,464	
Existing Utility Request and Incorporation		2	6	6					8		\$948	
Kickoff meeting and Site visit	6	6	6						18		\$2,682	
30% Design Drawings and Opinion of Probable Cost	2	20	60	60			8		150		\$18,198	
60% Design Drawings and Opinion of Probable Cost	2	16	40	40	2		8		108		\$13,178	
Design Review and Site Visit with KGID		6	6	6					12		\$1,548	
90% Design Drawings and Opinion of Probable Cost	2	10	24	24	2		4		66		\$8,130	
Permitting (NDEP-BSDW, Labor Commission, TRPA Exempt)	2	8	12	12			2		36		\$4,884	\$300
100% Design Drawings and Opinion of Probable Cost	2	8	16	16			4		46		\$5,726	
<b>Subtotal</b>	<b>16</b>	<b>80</b>	<b>178</b>	<b>160</b>	<b>4</b>		<b>26</b>		<b>464</b>		<b>\$57,458</b>	<b>\$300</b>
<b>1.3 Bidding Assistance (2023 Task) (b)</b>												
Prepare and Perform Material Procurement Documentation and Bidding		2	8	12			6		28		\$3,786	
Attend one (1) Board Meeting with Project Recommendations on Agenda		2							2		\$408	
Organize and Conduct Pre-Bid Meeting			4	4					8		\$1,116	
RFI's, Questions During Bidding, Addendum (c)	2	2	2	2					6		\$966	
Bid Opening (via PlanetBids)		2	2	2					4		\$558	
Bid-Review-Tabulation-and-Recommendation												
Awarding Activities (NoA, Agreements, Bonds and Insurance)		2	2	2					4		\$558	
<b>Subtotal</b>	<b>4</b>	<b>10</b>	<b>10</b>	<b>10</b>					<b>24</b>		<b>\$3,606</b>	
<b>1.4 Construction Management (2023 Task)</b>												
Submittal Review			8	20					28		\$3,636	
Organize and Conduct Pre-Construction Conference (b)		2	4	4					6		\$792	
Office Engineering (d)		64	64	64					128		\$17,856	
Certified Payroll Review (g)(b)		28							28		\$4,536	
Field Visits/Meetings (e)		90							90		\$14,580	
Project Closeout (Permitting, Record Drawings, and Deliverables)	2	4	8	8					22		\$3,072	
GIS Incorporation (b)			2	2		8			10		\$1,314	
<b>Subtotal</b>	<b>2</b>	<b>196</b>	<b>98</b>	<b>8</b>					<b>312</b>		<b>\$45,786</b>	
<b>1.5 Construction Observation (2023 Task)</b>												
Construction Observation, Coordination, and DOR Preparation (f)					800				800		\$104,000	
<b>Subtotal</b>					<b>800</b>				<b>800</b>		<b>\$104,000</b>	
<b>WATER TOTAL</b>	<b>36</b>	<b>293</b>	<b>286</b>	<b>166</b>	<b>804</b>	<b>8</b>	<b>26</b>	<b>9</b>	<b>1,630</b>		<b>\$ 215,311</b>	<b>\$ 300</b>
												<b>\$ 215,611</b>

(a) 2023 rates include 8% increase from 2022 rates  
 (b) Effort shared between water and road tasks  
 (c) Assumes one addendum  
 (d) Construction estimated to take 16 weeks, CM costs include time for pay requests, change orders, phone calls, etc., estimated at 8 hours per week not including field visits  
 (e) Includes 15 weekly progress meetings, estimated at 6 hours per meeting day, plus mileage  
 (f) Includes full time inspection, M-F, for the construction period, 10 hours/day (8 hr on-site) for 15 weeks. Duration determined from recent projects of similar scope.  
 (g) Assumes Contractor is familiar with CPs and submitting correct forms. 3 hr/wk  
 KGID to retain and utilize its geotechnical engineer to perform and provide preliminary geotechnical evaluation prior to 60% design  
 • Survey completed under separate contract

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
2023 Waterline and Road Replacement Project  
Engineering Fee Estimate - ROAD REHABILITATION**

TASKS	2020 Rate (\$/hr)	2021 Rate (\$/hr) (a)	Principal Civil Engineer	Engineer IV	ERT II	Designer II	Construction Observer II	GIS Analyst	Project Coordinator	Administrator II	Total Labor	Expenses	TOTAL
TASKS	2020 Rate (\$/hr)	2021 Rate (\$/hr) (a)	\$189	\$150	\$108	\$125	\$120	\$125	\$105	\$85	Hours	(\$)	(\$)
TASKS	2020 Rate (\$/hr)	2021 Rate (\$/hr) (a)	\$204	\$162	\$117	\$135	\$130	\$135	\$113	\$92	Hours	(\$)	(\$)
<b>2.1 Project Management (b)</b>													
Monthly Reports/Progress Billings			7							7	14	\$1,918	\$1,918
Project Coordination and Management			7	7						2	16	\$2,543	\$2,543
			14	7						9	30	\$4,461	\$4,461
<b>2.2 Detailed Design</b>													
Survey processing for design, Control sheet, Alignment Generation				4	8	8					20	\$2,464	\$2,464
Surface slope investigation site visit				8	8						16	\$2,064	\$2,064
60% Design Drawings and Opinion of Probable Cost			4	16	40	32	2		4		98	\$12,136	\$12,136
Sealing and Section Replacement Coordination and Design Efforts			2	12	24	16					54	\$6,770	\$6,770
Design Review and Site Visit with KGID				6	6						12	\$1,548	\$1,548
90% Design Drawings and Opinion of Probable Cost			2	10	16	12	2		4		46	\$5,766	\$5,766
100% Design Drawings and Opinion of Probable Cost			2	6	8	10			4		30	\$3,812	\$3,812
			10	62	110	78	4		12		276	\$34,560	\$34,560
<b>2.3 Bidding Assistance (2023 Task) (b)</b>													
Attend one (1) Board Meeting with Project Recommendations on Agenda			2								2	\$408	\$408
Organize and Conduct Pre-Bid Meeting				4	4						8	\$1,116	\$1,116
RFIs, Questions During Bidding, Addendum (c)			2	2	2						6	\$966	\$966
Bid Opening (via Panel/Bids)				2	2						4	\$558	\$558
Bid-Review, Tabulation, and Recommendations													
Awarding Activities (NoA, Agreements, Bonds and Insurance)				2	2						4	\$558	\$558
			4	10	10						24	\$3,606	\$3,606
<b>2.4 Construction Management (2023 Task)</b>													
Submittal Review				4	4						8	\$1,116	\$1,116
Organize and Conduct Pre-Construction Conference				2	6		4				12	\$1,546	\$1,546
Office Engineering (d)				20	20						40	\$5,580	\$5,580
Certified Payroll Review (g)(b)				28							28	\$4,536	\$4,536
Field Visits/Meetings (e)				30							30	\$4,860	\$4,860
Project Closeout (Permitting, Record Drawings, and Deliverables)			2	8	16	10			4		40	\$5,378	\$5,378
GIS Incorporation (b)					2			8			10	\$1,314	\$1,314
			2	92	48	10	4	8	4		168	\$24,330	\$24,330
<b>2.5 Construction Observation (2023 Task)</b>													
Construction Observation, Coordination, and DOR Preparation (f)							250				250	\$32,500	\$32,500
							250				250	\$32,500	\$32,500
<b>ROAD TOTAL</b>			<b>30</b>	<b>171</b>	<b>168</b>	<b>88</b>	<b>258</b>	<b>8</b>	<b>16</b>	<b>9</b>	<b>748</b>	<b>\$ 99,457</b>	<b>\$ 99,457</b>

- (a) 2023 rates include 8% increase from 2022 rates
- (b) Effort shared between water and road tasks
- (c) Assumes one addendum
- (d) Construction estimated to take 5 weeks, CM costs include time for pay requests, change orders, phone calls, etc., estimated at 8 hours per week not including field visits
- (e) Includes 5 weekly progress meetings, estimated at 6 hours per meeting day, plus mileage
- (f) Includes full time inspection, M-F, for the construction period, 10 hours/day (8 hr on-site) for 4 weeks. Duration determined from recent projects of similar scope.
- (g) Assumes Contractor is familiar with CPs and submitting correct forms. 3 hr/wk
- KGID to retain and utilize its geotechnical engineer to perform and provide preliminary geotechnical evaluation prior to 60% design
- Survey completed under separate contract

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

**TITLE: WATER SUPPLY AGREEMENT WITH HEAVENLY LAKE TAHOE**

For Discussion and Possible Action. Discussion and possible action to authorize the General Manager to enter into and extension of the Water Supply Agreement with Heavenly Lake Tahoe.

**MEETING DATE:** 17 October 2023

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** To approve authorizing General Manager to enter into an extension of the Water Supply Agreement with Heavenly Lake Tahoe.

**BACKGROUND INFORMATION:** The district has provided the treatment and conveyance of snow making water to the Heavenly resort for a decade or more. The last agreement was a five-year term commencing in August 2018, which expired this year summer. The district has been engaged in discussions with the personnel at Heavenly regarding the new agreement. In general, there is no need to change the terms of the agreement as Heavenly pays both a fixed fee and usage charge at the “industrial” (commercial) rate.

However, electrical and operating expenses for the district have not been updated in rates since 2019. Therefore, costs are not being recovered in the unit charges which are anticipated to be corrected in new water rates next spring. To mitigate selling large quantities of water for snow-making a 3% energy surcharge was negotiated to be placed on the snow-making water until which time our new rates are adopted.

The old contract is attached, the new contract which reflects this change is being developed by legal counsel but is not available yet. Due to the impending commencement of the season, it is requested that this authority be assigned to the General Manager to execute once the contract is prepared.

**INCLUDED:**

- Water Agreement between Kingsbury GID and Heavenly Lake Tahoe (2018)

Fund impacted by above action:

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

## WATER AGREEMENT

THIS WATER AGREEMENT (“Agreement”) is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2018 notwithstanding a later execution date hereof, by and between KINGSBURY GENERAL IMPROVEMENT DISTRICT (“KGID”), a quasi-municipal corporation organized pursuant to the provisions of Nevada Revised Statutes Chapter 318, and HEAVENLY VALLEY LIMITED PARTNERSHIP (“Heavenly”), a Nevada Limited Partnership (collectively, the “Parties”).

WHEREAS, Heavenly holds water rights in the State of Nevada under Permit Numbers 79612 and 87125 (the “Heavenly Permitted Water”),. permitting it to withdraw 842 acre-feet annually from Lake Tahoe to be used for snowmaking on Heavenly’s ski resort; and

WHEREAS, Heavenly does not currently own the facilities and infrastructure to deliver the Heavenly Permitted Water from Lake Tahoe to its snowmaking system to put to beneficial use; and

WHEREAS, KGID is a public utility engaged in the distribution of water through a system of pipes, mains, pumps, tanks and reservoirs on the Kingsbury Grade area of Stateline, Nevada and environs; and

WHEREAS, KGID owns and maintains facilities for diversion and delivery of Lake Tahoe water to its treatment facility and to its municipal customers; and

WHEREAS, KGID currently delivers snowmaking water to Heavenly through its diversion and delivery facilities that have capacity to deliver Heavenly’s Permitted Water and meet its snowmaking demand, and to also meet the demands of KGID’s municipal customers; and

WHEREAS, the water purchased by Heavenly from KGID for its snowmaking operations is recognized by the State of Nevada as a largely non-consumptive use;

NOW THEREFORE, in consideration of the mutual covenants and agreements herein contained, and other good and valuable consideration, receipt whereof is hereby acknowledged, the parties hereto do hereby agree as follows:

I

### TERM AND TIME OF USE

- 1.1 The term of this Agreement shall be for a period of five (5) years, commencing on the 1<sup>st</sup> day of August, 2018 and continuing through July 31, 2023. The time of use for the water delivered hereunder shall be between October 1<sup>st</sup> of each year through and including April 1<sup>st</sup> of the following year. This time period may be commenced earlier and or terminated later at the request of Heavenly, subject to KGID’s prior written approval, which approval shall not be unreasonably withheld.



- 1.2 Heavenly shall have the right to renew this agreement for an additional five (5) year term by providing written notice to KGID at least thirty (30) days in advance of expiration of the initial term hereof: provided that any such renewal shall be subject to KGID's determination of its ability to continue delivery of the Heavenly Permitted Water.

II  
RATE/AMOUNTS

- 2.1 Nothing in this agreement alters or limits Heavenly's right to receive water service from KGID as a customer under its rate schedule that may be in effect at the time.
- 2.2 KGID agrees to divert Heavenly Permitted Water and deliver it to Heavenly at KGID's Water Tank No. 10 or Tank Np. 10B located in Tahoe Village (hereinafter, the "Water Tank"), in quantities sufficient to meet the snowmaking needs of Heavenly, provided Heavenly's water demand does not exceed the capacity of the KGID diversion and delivery facilities, or interfere with its delivery obligation to its other residential and commercial customers.
- 2.3 All diversions and deliveries of Heavenly Permitted Water by KGID shall be mutually agreed to by the Parties and made pursuant to the terms of this Agreement; provided that all diversions and deliveries of the Heavenly Permitted Water are subject to KGID's obligations to its other customers, including Heavenly, as a municipal water provider.
- 2.4 Heavenly agrees to compensate KGID for the cost of its water treatment and delivery of the Heavenly Permitted Water. The price for the water treatment and delivery of the Heavenly Permitted Water shall be equal to KGID's standard industrial rate, as such rate may be amended from time to time.
- 2.5 Although Heavenly currently uses an eight inch (8") connection, due to elevation and pump limitations, the connection functions and delivers water equivalent to a six inch (6") connection. Therefore, Heavenly's connection fee shall be the standard KGID connection fee for a six inch (6") connection. Should such facilities be upgraded so that Heavenly's connection functions as a standard eight inch (8") connection, the connection fee may be re-negotiated and increased, in KGID's discretion.

III  
ACCOUNTING FOR DIVERSIONS

- 3.1 Because KGID will be diverting and delivering the Heavenly Permitted Water from Lake Tahoe, the Heavenly Permitted Water delivered by KGID to Heavenly will be metered and tracked using KGID billing records. KGID will provide this information to Heavenly on a monthly basis.
- 3.2 All deliveries by KGID of Heavenly Permitted Water under this Agreement will be reported by Heavenly to the Nevada State Engineer by Heavenly as beneficial use.
- 3.3 Because deliveries to Heavenly of the Heavenly Permitted Water will be tracked and reported to the State Engineer, the amount of water that KGID previously delivered to Heavenly under its own permits will no longer be necessary, and will become available to serve additional municipal customers, if necessary.

IV  
RECITALS INTEGRAL

- 4.1 The Recitals herein contained are an integral part of this Agreement and are to be considered material respecting the rights of the respective parties.

V  
NOTICES

- 5.1 Any notice, demand, request or other instrument which may be given under this Agreement shall be delivered in person or sent by United States Certified Mail, postage prepaid, and shall be addressed:

If to KGID:

Kingsbury General Improvement District  
Post Office Box 2220  
Stateline, NV 89449

With a copy to:

Chuck Zumpft  
Minden Lawyers, LLC  
P.O. Box 2860  
990 Ironwood Drive, #300  
Minden, NV 89423

If to Heavenly:

Heavenly Mountain Resort  
Attn: Andrew Strain  
PO Box 2180  
Stateline, NV 89449

With a copy to:

Paul G. Taggart, Esq.  
Taggart & Taggart, Ltd.  
108 N. Minnesota St.  
Carson City, NV 89703

With an additional copy to:

Julie Krough  
Mountain Division Counsel  
Vail Resorts Management Company

390 Interlocken Crescent, Suite 1000  
Broomfield, Colorado 80021

VI  
MISCELLANEOUS

- 6.1 This Agreement shall be construed and interpreted according to the laws of the State of Nevada. Should any dispute between parties arise hereunder, venue shall be in the Ninth Judicial District Court of the State of Nevada, in and for the County of Douglas, and the prevailing party shall be entitled to reasonable attorney's fees and costs of court in addition to any other relief which may be awarded.
- 6.2 This Agreement embodies the entire understanding and agreement between the parties hereto and specifically supersedes any prior agreements and understandings relating hereto. The parties acknowledge that they are not relying on any representations, warranties, conditions, agreements or understandings, except as herein specified.
- 6.3 Neither this Agreement nor any term or provision hereof may be changed, waived, discharged or terminated orally, but only by an instrument in writing referencing this document and duly signed by the parties hereto.
- 6.4 This agreement supersedes and takes precedence over any previous agreements between the parties hereto, including, without limitation, previous Water Agreements between the parties.
- 6.5 Nothing in this agreement is intended to, or shall be deemed to, constitute a waiver by KGID of its right of sovereign immunity afforded to it by the constitution, common law, statutes and other laws of the State of Nevada. It is agreed that all such immunities are intentionally and expressly retained.

KINGSBURY GENERAL  
IMPROVEMENT DISTRICT

By: \_\_\_\_\_  
Cameron McKay  
General Manager

HEAVENLY VALLEY LIMITED  
PARTNERSHIP, a Nevada limited  
Partnership, By: VR HEAVENLY I, INC., a  
Colorado Corporation, general partner

By: \_\_\_\_\_  
Mike Goar  
VP & C.O.O.

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

**TITLE: BUDGET POLICY**

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

**MEETING DATE:** 17 October 2023

**PREPARED BY:** Mitchell S. Dion, General Manager

**RECOMMENDED ACTION:** Review and approve the District Budget Policy

**BACKGROUND INFORMATION:**

The Budget Policy is provided to assist managers and policy makers to ensure compliance with State laws, guide the budget development and management process to provide accountability and transparency for the benefit of the rate payers and community. The Budget Policy is a financial policy to be used in concert with others, such as the audit policy, debt policy, reserve policy, asset management, procurement policy and others to provide the Board and public validation of the status of the district affairs.

This policy is intended to guide the budget development and administration through the annual cycle. Additionally, it reflects the priorities and monthly milestone of the district's fulfillment of those priorities in both capital and operations. Finally, the budget must be developed and submitted for approval fulfilling the standards applicable to public agencies in Nevada.

Management of the district resources and financial programs provides for efficiency, regulatory compliance, and public trust. The Budget Policy is part of the set of Board policies which govern the administration of the district.

Previously, the district followed similar steps but did not have a Budget 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), Audit Policy (Fin 5.1).

**INCLUDED:**

- a. Draft District Budget Policy (Fin 5.1)

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-5.1 Budget Policy**

### **5.1.1 Purpose.**

The purpose of this policy is to:

(a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets for the district.

(b) To enable the district Board of Trustees to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.

(c) To provide for estimation and determination of revenues, expenditures, and tax levies.

(d) To provide for the control of revenues, expenditures, and expenses in order to promote prudence and efficiency in the expenditure of public money.

(e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of the district and comply with NRS Chapter 354.

### **5.1.2 Summary.**

An annual operating budget for the fiscal year from July through June will be prepared and adopted by the Board of Trustees each year. The General Manager, in consultation with other team members, will prepare a draft annual operating and capital expenditure budget to be submitted to the Board of Trustees for review and approval. The final draft budget will be presented to the public for comment at a noticed public hearing normally scheduled for May each year but not later than necessary to be adopted by the Board of Trustees and submitted fulfill the filing date established by the State. The final budget will conform to the requirements of the State and be published in a format following the guidance of the Government Finance Officers Association (GFOA). It is the intention of the district budget in manner which ensures that annual revenues adequately provide funding for annual operating expenses while funding reserves and capital programs in accordance with the policies and capital plans for the district.

### **5.1.3 Sequence of events.**

The district will conduct budget development in the following sequence on a timely basis in compliance with the deadlines promulgated by the State Department of Taxation and/or as established in NRS (dates may vary slightly due to calendar year).

January 15 - Budget Development Schedule approved by General Manager\*

February 15 - Mid-Year review by Board of Trustees\*

Budget augmentation or adjustment

- Budget Schedule presented to Board of Trustees\*

- Budget guidance sought from Board of Trustee\*

March 25 - Department of Taxation provides Final Revenue Projections

March 30 - Designation of Auditor must be made and Dept of Taxation notified

April 15 - File Tentative budget to State Dept of Taxation and County (notice of date/ time & place of Public hearing designated)

May 1 - Earliest date to publish notice of public hearing (not more than 14 nor less than 7 days before the date of hearing)

May 31 - Public Hearing (not sooner than the third Monday in May and not later than the last day in May)

June 1 - File final budget submitted to State Dept of Taxation

June 30 - Final approved (certified by Dept of Taxation) budget submitted to Douglas County

- Annual Summary Fiscal Report published

- Fiscal Year ends

July 1 – Fiscal Year begins

August 1 – Indebtedness Report filed to State Dept of Taxation

August 14 – Last day to file proof of Publication of the Annual Fiscal Report to Dept of Taxation

August 30 – Previous year budget close-out for audit\*

November 30 – Annual audit concluded (audit report filed with Board NLT five months following close of fiscal year. Within 30 days after report is delivered to Board it is filed as public record. Within 60 days after delivery to Board, the Board will advise Department of Taxation as to specific action to correct each violation of the law or regulation.)

December 14 – Deadline to petition Dept of Taxation to revise population estimate.

\* Locally defined

#### 5.1.4 Definitions.

“Budget” means a plan of financial operation embodying an estimate of proposed expenditures and expenses for a given period and the proposed means of financing them.

“Budget augmentation” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

“Budget year” means the fiscal year for which a budget is being prepared.

“Capital assets” means assets of a long-term character which are intended to continue to be held or used such as land, buildings, machinery, furniture, and other equipment.

“Capital projects fund” means a fund created to account for resources used for the acquisition or construction of designated capital assets by a governmental unit except those financed by proprietary or trust funds.

“Contingency account” means an account showing money that has been appropriated to provide for unforeseen expenditures or anticipated expenditures of an uncertain amount.

“Debt service fund” means a fund to account for the accumulation of resources for and the payment of principal or interest on any general long-term debt or medium-term obligation.

“Encumbrances” means commitments related to unperformed contracts for goods or services, the accounting for which is used to ensure effective budgetary control and accountability and to promote effective cash planning and control. For reporting purposes, encumbrances outstanding at a year’s end represent the estimated amount of the expenditure ultimately to result if the unperformed contracts existing at the year’s end are performed. Encumbrances outstanding at a year’s end do not constitute expenditures or liabilities.

“Enterprise fund” means a fund established to account for operations:

1. Which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users; or

2. For which the governing body has decided that a periodic determination of revenues earned, expenses incurred, and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes.

“Expenditure” means:

- (a) If the accounting records are kept on the modified accrual basis, the cost of goods delivered or services rendered, whether paid or unpaid. Expenditures are recognized in the accounting period in which

the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities which should be recognized when due.

(b) If accounts are kept on the cash basis, only cash disbursements for the purposes listed in paragraph (a). Encumbrances are not considered expenditures.

“Expense” means any charge incurred, under the accrual basis, whether paid or unpaid, for operation, maintenance or interest or any other charge which is presumed to provide benefit in the current fiscal period.

“Fiduciary fund” means a fund used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the programs of the district.

“Final budget” means the budget which has been adopted by the Board of Trustees and which has been determined by the Department of Taxation to be in compliance with applicable statutes and regulations.

“Fiscal year” means the 12-month period beginning on the first day of July and ending on the last day of June.

“Function” means a group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible, including, without limitation, general government, public safety, public works, health, welfare, culture and recreation, conservation of natural resources, urban redevelopment and housing, economic development and assistance, economic opportunity and activities relating to the judiciary.

“Fund” means a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

“Fund balance” means the excess of assets over liabilities in a governmental fund.

“General fund” means the fund used to account for all financial resources except those required to be accounted for in another fund.

“Liabilities” means, for the purpose of financial reporting, debts or other legal obligations arising out of transactions in the past which must be liquidated or refunded at some future date.

“Modified accrual basis” means the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the fiscal period.

“Reserve” means, in accounting and reporting of government funds, a portion of the fund equity which is not appropriate for expenditures or is segregated by law or contract for a specific future use.

“Revenue” means the gross receipts and receivables of a local government derived from taxes and all other sources except from appropriations and allotments.

“Tentative budget” means the budget that is prepared initially, published, and recorded for an ensuing fiscal year prior to its subsequent adoption and prior to its approval by the Department of Taxation.

Revision History:

Revision Date	Description or paragraph	Completed by

**MEMO TO:** Kingsbury GID Board of Trustees

**FROM:** Mitchell S. Dion, General Manager

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

**Programs:**

Our vacancy level has dropped to 20%. Of significant note is we now have two healthy people fulfilling the Street Maintenance Tech roles.

We have commenced building a ladder of investments yielding 5.25 to 5.5% of 18-month duration.

The waterline and road repair/replacement project is approaching conclusion. This project consumed more inspection and construction management service than typical. While the asphalt work is buttoning up the work for this year, we anticipate the project close out may be challenging.

Phase 2 of the corporate yard cleanup is planned for the end of the month. The previous effort was an all-hands event, and everyone enjoyed getting out and making a difference.

Building 160 Repairs and Renovations is progressing well. The contractor remains on schedule and overall, still under budget. Colors and finishes have been decided and mechanical systems are being installed. The facility has shaped up well, many of the employees have had a chance to see the new layout (schedule attached).

Work has commenced on the Palisades Lift Station (schedule attached).

Discussions regarding Oliver Park GID and a petition have been handed to the County requesting they take action to improve the services provided. The County has not provided Kingsbury GID any additional information.

Comprehensive Maintenance Management System (CMMS) deployment has slowed. We must resolve some GIS issues to make the next leap in progress.

Equipment maintenance costs continue to be significant. We have little discretion but to get the work done as the impact upon time and other costs is overwhelming when the equipment is not operational.

**Customers:**

Still wrapping up issues from the past winter. Now mostly extra delineators, boulders, and logs to prevent a repeat.

Customers at 111 & 115 Tramway were pleased to get the damage vault lid wrapped up. It took a combined effort with the district and their snow removal contractor to get it done. Overall, we believe the situation is better and we are not likely to have a problem there again.



**Associations and outside meetings:**

The Pool/PACT leadership conference is 18 – 20 October (Reno) Kingsbury GID managers will be participating.

On 24 Oct, Kingsbury is hosting the various HOA's and management associations for a discussion broadly labeled "Winter Prep", the goal is to get current points of contact and have an understanding of the various entities providing services.

On 25 Oct, Kingsbury is hosting the next Douglas County managers' meeting at which we continue to network with the other GID's and County to improve communication and administrative processes in the State.

On 26 Oct, Kingsbury is leading an effort by the Northern NV GID's as a coalition, to group projects with the intent to gain access to funding which bypasses smaller agencies as grantors prefer larger increments. This is not unlike efforts previously attempted by others and most recently the League of Cities, but more pragmatic to get applications completed and submitted to the appropriate agencies and less dependence upon lobbying and relationships.

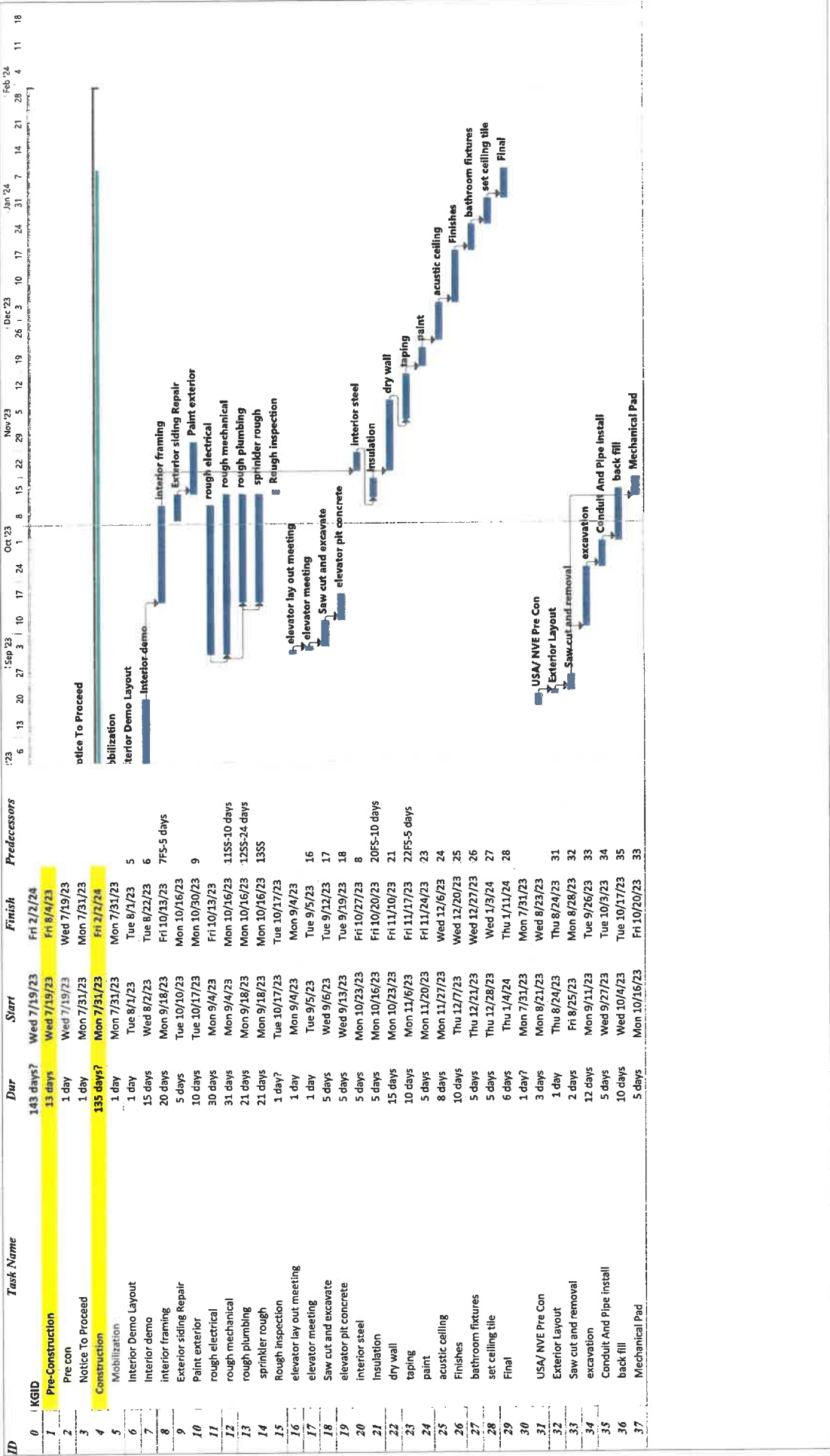
**Water Resources:**

The water year ends just started and due to last winter, the carryover in the region; lakes and soil the situation is better than recent years. Many trees continue to show the stress of multiple years of drought and beetles.

Currently, the lake is at 6,227.5 or about 5 feet above the natural rim (6223 ft). This is approximately 1/2 inch lower 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





**Loan Commitment from the Drinking Water  
State Revolving Fund**

Board for Financing Water Projects

October 2023

## Kingsbury General Improvement District

**Amount and Term**

\$2,500,000

Principal Forgiveness  
from DWSRF

**Recommendation**

The Nevada Division of Environmental Protection (NDEP) recommends that the Board for Financing Water Projects (Board) approve a loan commitment to the Kingsbury General Improvement District (GID) for the consolidation of the Ponderosa Mobile Park Owners Association with the Kingsbury General Improvement District and the rehabilitation and upgrading of existing system infrastructure.

### Management and Structure

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**Loan Recipient  
and Structure**

Kingsbury General Improvement District is a nonprofit public water system.

**Project system**

NV0000004

### System Project for Funding

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**Priority List**

Priority #24 on the Drinking Water SRF Priority List Effective June 2023 and revised September 2023.

**Need**

The Ponderosa Mobile Home Park Owners Association currently serves approximately 80 parcels from one master meter, which is provided water by the Kingsbury General Improvement District. The system infrastructure within the park is owned by the Ponderosa Mobile Home Park Owners Association. The system infrastructure is aging beyond its effective life cycle and is poorly configured, lacking adequate control valves or fire hydrant spacing. The system has frequent failures, which result in loss of pressure and nearly complete emptying of the system with each repair. Recent tests revealed inadequate fire flows and the area is considered a critically vulnerable area for wildfire. The community demographics are mostly elderly or serving as work force housing for the nearby casino core.

**Chosen Project**

The project is to consolidate the small private system of the Ponderosa Mobile Home Park Owners Association with the Kingsbury General Improvement District. This project would include the replacement of existing private water infrastructure that has exceeded its useful life, contains sections installed under structures, and does not meet fire flow, with a new water system that meets and exceeds current standards.

Included in this project is to install individual meters for each of the 80 Ponderosa Mobile Home Park Owners Association parcels. In addition to consolidating the two systems, the new water main would provide looping within the Kingsbury General Improvement District system enhancing resiliency, water quality, and fire flow for both the mobile home park and a section of Kingsbury General Improvement District system.

**Project Alternatives** The “No Action” alternative would continue to leave the Ponderosa Mobile Home Park Owners Association vulnerable to failures associated with the aging and poorly configured infrastructure.

**Maps** Maps are attached to this report.

**Timeline** Design: October 2023  
 Construction Bid: February 2024  
 Construction Start: May 2024  
 Initiation of Operations: November 2024

Sources of Project Funding	DWSRF	Capital Improvement Grant	Local	Total
	Design, inspection, and Construction Management	\$315,815	\$0	\$0
Construction / Improvements	\$1,973,850	\$0	\$0	\$1,973,850
Construction Contingency	\$210,335	\$0	\$0	\$210,335
<b>Totals</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500,000</b>

## System Previous Commitments and Studies

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**Project ID: DW1812; Executed May 2018; Loan Amount \$100,000**

Preliminary Engineering Report to address inadequate operating pressure, inadequate fire flows, and aging infrastructure.

**Project ID: GP1601; Executed July 2016, Capital Improvement Grant Amount \$537,542.19**

Long Term 2 Enhance Surface Water Treatment Rule (LT2E) surface water treatment plant relocation.

**Project ID: DW1501; Executed January 2015; Loan Amount \$6,000,000**

LT2E surface water treatment plant relocation.

**Project ID: DW1203; Executed March 2012; Loan Amount \$11,000,000**

LT2E surface water treatment improvements.

**Project ID: Kingsbury GID3; Executed June 2010; Loan Amount \$2,960,746.06**

Install 386 water meters.

**Project ID: Kingsbury GID2; Executed November 2007; Loan Amount \$3,000,000**

Replace waterlines and transmissions lines and construct a new storage tank and Pressure Reducing Valve (PRV) station.

**Project ID: Kingsbury GID1; Executed March 2003; Loan Amount \$4,000,000**

Replace leaking waterlines throughout the District.

## **Environmental Review**

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If funding for the Ponderosa Mobile Home Park Owners Association consolidation and improvements project is approved, NDEP will issue a Categorical Exclusion for a 15-day public comment period. In accordance with NAC 445A.67583(2) the project is eligible for a Categorical Exclusion as it is (a) the rehabilitation of an existing facility and (d) minor upgrading or expansion of the existing capacity of: (1) the distribution system of a public water system. The project includes the consolidation of the Ponderosa Mobile Home Park Owners Association system into the Kingsbury General Improvement District system, the replacement of existing Ponderosa Mobile Home Park Owners Association private water infrastructure, and the installation of individual meters for each residential parcel. Ground disturbance activities will occur in previously disturbed areas; impacts to environmental resources are not anticipated.

## **Community Engagement**

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This project was presented in a publicly held board meeting on November 15, 2022, and was supported by the Kingsbury General Improvement District Board of Trustees Meeting with a resolution which was approved on September 19, 2023. Public notice for this project will be posted for public comment for 15 days at the State Clearinghouse website.

## **System Information**

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<b>System Location</b>	Douglas County
<b>System Population</b>	300 in the Ponderosa Mobile Home Park Owners Association; 3,839 in the Kingsbury General Improvement District as a whole, presently.
<b>System Service Connections</b>	80 to be established in the Ponderosa Mobile Home Park Owners Association; 2,450 in the Kingsbury General Improvement District as a whole, presently.
<b>System Infrastructure</b>	The Kingsbury General Improvement District has an active intake system for raw surface water from Lake Tahoe as a water source, plus one inactive well. The water system includes chlorination and a pipe system for water distribution, plus one 110,000-gallon storage tank, one 200,000-gallon storage tank, two 450,000-

**Compliance** gallon storage tanks, one 800,000-gallon storage tank, and three 1.2-million-gallon storage tanks.

The most recent Sanitary Survey was conducted on August 24, 2022, with no significant deficiencies noted. Two routine violations were noted in March 2023 which pertained to chlorine and the revised total coliform rule; however, these have both been identified as resolved as of May 2023.

<b>User Water Rates</b>	<ul style="list-style-type: none"> <li>• Residential base rate per user per month: \$89.87</li> <li>• Commodity Rate: \$3.05/1,000 gallons up to 12,000 gallons \$3.55 up to 25,000 gallons</li> <li>• Average Water Rate/Use for system: \$187.00 (6,473 gallons)</li> </ul> <p>The water rates established sufficiently cover operation, maintenance, debt service, and reserves of the system.</p>
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## Kingsbury General Improvement District Information

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**Water Conservation Plan** Kingsbury General Improvement District has a Water Conservation Plan dated June 25, 2008. Technical Assistance will be requested to assist Kingsbury General Improvement District in developing an updated Water Conservation Plan.

**Technical Capacity** The Kingsbury General Improvement District System requires operator certification levels D3 and T3. The operators for this water system (OP01908, OP01560, OP00252, OP01559) hold the full D-3 and T-3 certifications. Based on this data, Kingsbury General Improvement District water system has the technical capacity for NDEP to recommend funding support.

**Managerial Capacity** Kingsbury General Improvement District has a five-member governing board that meets monthly and is subject to Open Meeting Laws. The last time this project was discussed at a public meeting was August 15, 2023. Kingsbury GID has demonstrated managerial capacity for NDEP to recommend funding support.

**Financial Capacity** Financial Information as of June 30, 2022:  
 Unrestricted Cash: \$9,899,540  
 Days cash on hand: 2,177  
 Outstanding Debt: \$14,465,452  
 Operating Income before Depreciation: \$2,828,431  
 Current Ratio: 3.92  
 Debt Coverage: 2.05

\*Financial information is independently audited by Eide Bailly.

Kingsbury has demonstrated financial capacity for NDEP to recommend funding support.

**Asset Management Plan** An asset management plan will be required as part of the conditions for funding. Proof of preparation must be submitted to NDEP before the final draw is issued.

<b>Capital Replacement Reserve Account</b>	A Capital Replacement Reserve Account will be required as part of the condition for funding. Proof of establishment must be submitted to NDEP before the final draw is issued.
<b>DWSRF Principal Forgiveness Eligibility Criteria</b>	This project qualifies as disadvantaged per the 2023 Intended Use Plan.

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## Maps and Exhibits

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## **DWSRF Authority and Purpose**

The 1996 amendments to the Safe Drinking Water Act (SDWA) authorized the DWSRF. The DWSRF is a national program to assist public water systems in financing the cost of drinking water infrastructure projects needed to achieve or maintain compliance with the SDWA and to further the public health objectives of the SDWA. The SDWA authorizes the U.S. Environmental Protection Agency (EPA) to award capitalization grants to states that have established DWSRF programs. The Nevada Legislature passed legislation that authorizes NDEP to administer the DWSRF under the Nevada Revised Statutes (NRS) 445A.200 to 445A.295, inclusive. In addition to the authorizing statute, Nevada has adopted Nevada Administrative Code (NAC) 445A.6751 to 445A.67644, inclusive, which describes the program requirements. Federal regulations for implementing the DWSRF are found in 40 CFR, part 35. Other program directives include the Operating Agreement between NDEP and EPA, the annual Intended Use Plan, EPA guidance and policies, and conditions of each grant award.

One of the requirements of the NRS pertaining to the DWSRF is that NDEP shall not “commit any money in the account for the revolving fund for expenditure ... without obtaining the prior approval of the board for financing water projects” (NRS 445A.265(3)).

## **DWSRF Loan Conditions**

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The principal forgiveness loan will contain the following conditions:

- Review user rates at least every three (3) years for the life of the loan.
- Maintain an asset management plan that is reviewed by the governing board at least every five (5) years.
- Maintain a capital replacement reserve account that is funded at least annually and re-evaluated every five (5) years.

## **RECOMMENDED MOTION FOR THE DWSRF LOAN**

I move to approve the resolution titled “D08-1023 Kingsbury General Improvement District Project Loan Commitment,” which is intended to finance certain projects in an amount not to exceed \$2,500,000.

# RESOLUTION D08-1023

## *Kingsbury General Improvement District Project Loan Commitment*

- WHEREAS:** The Board for Financing Water Projects (Board) of the State of Nevada is authorized by Nevada Revised Statutes (NRS) chapter 445A.265 to approve the Nevada Division of Environmental Protection (NDEP) prioritized lists of water projects and to commit loans from the revolving fund account to help community water systems and non-transient water systems pay for capital improvements and debt refinancing, both of which are required and made necessary under NRS 445A.800 to 445A.955, inclusive, by the Safe Drinking Water Act (42 U.S.C. §§ 300f *et seq.*), and by corresponding regulations; and
- WHEREAS:** NDEP has the responsibility of administering the Drinking Water State Revolving Fund program; and
- WHEREAS:** On June 28, 2023, the Board, under NRS 445A.265(3), approved the Priority List Effective June 2023, which ranks water projects that are eligible for loans from the Drinking Water State Revolving Fund account; and
- WHEREAS:** Kingsbury General Improvement District (Recipient) owns and operates a public community water system in Nevada; and
- WHEREAS:** The Recipient submitted a pre-application to NDEP for funding a project to consolidate with Ponderosa Mobile Home Park Homeowners Association (HOA) (Project); and
- WHEREAS:** The Project is included as project #24 on the Priority List Effective June 2023 of water projects; and
- WHEREAS:** The Recipient's Project is ready to proceed; and
- WHEREAS:** In connection with seeking a loan, the Recipient has submitted a written application to NDEP consistent with NAC 445A.67613; and
- WHEREAS:** NDEP has reviewed the application — including supporting materials — and has determined that the Recipient has the technical, managerial, and financial capability to manage a loan for the Project; and
- WHEREAS:** NDEP has taken all necessary and proper actions as required by regulations on loan applications adopted by the State Environmental Commission (NAC 445A.6751 to 445A.67644, inclusive); and
- WHEREAS:** The Board must give prior approval before NDEP may expend any money from the revolving fund account for the purposes set forth in NRS 445A.275;

**IT IS RESOLVED by the Board for Financing Water Projects of the State of Nevada:**

**Section 1:** This resolution shall be known as the “D08-1023 Kingsbury General Improvement District Project Loan Commitment”.

**Section 2:** The loan for the Project shall be negotiated between the Recipient and NDEP. The loan will include terms and conditions as outlined in the staff report dated October 18, 2023, and must comply with applicable provisions in the Nevada Drinking Water Intended Use Plan.

**Section 3:** Based on NDEP’s review of the application and recommendation to the Board concerning the Project, and subject to the provisions of Section 2 and 4 of this resolution, the Board approves a commitment of funds in the amount not to exceed \$2,500,000 from the revolving fund account consistent with NRS 445A.265(3).

**Section 4:** The Board further recommends that NDEP take all other necessary and appropriate actions to advance the provisions of this resolution consistent with NRS 445A.200 to 445A.295, inclusive, and with corresponding regulations.

**Section 5:** This resolution shall be effective on its passage and approval.

**PASSED, ADOPTED, AND SIGNED October 18, 2023**

Signed: \_\_\_\_\_

**Chair**  
Board for Financing Water Projects

Attest: \_\_\_\_\_

**Advisor**  
Board for Financing Water Projects

MEMO TO: Mitch Dion, General Manager

FROM: Brandon Garden, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of October 17, 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

**UTILITY OPERATIONS:**

Comprehensive Maintenance Management System (CMMS) asset input delayed while resolving GIS issues with vendor.

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

Nevada Department of Environmental Protection provided results from the Sanitary Survey. There were no significant or minor deficiencies found. 1 item was observed as a recommendation to provide documentation of our most recent tank inspections. This documentation will be provided.

The primary focus for this report period has been storm water issues throughout the district.

Connection permit inspections and reviews continue as the end of dig season rapidly approaches.

A large-scale cleanup on September 21 for the Operations Yard was a success. A 40-yard dumpster container was filled with wood debris. Many bags of refuse and trash were also collected and disposed of. Spoil pile of asphalt and concrete will be disposed of soon, along with another container being delivered for scrap metal to be taken for recycling.

Crews have aided at building 160 Pine Ridge as needed and requested.

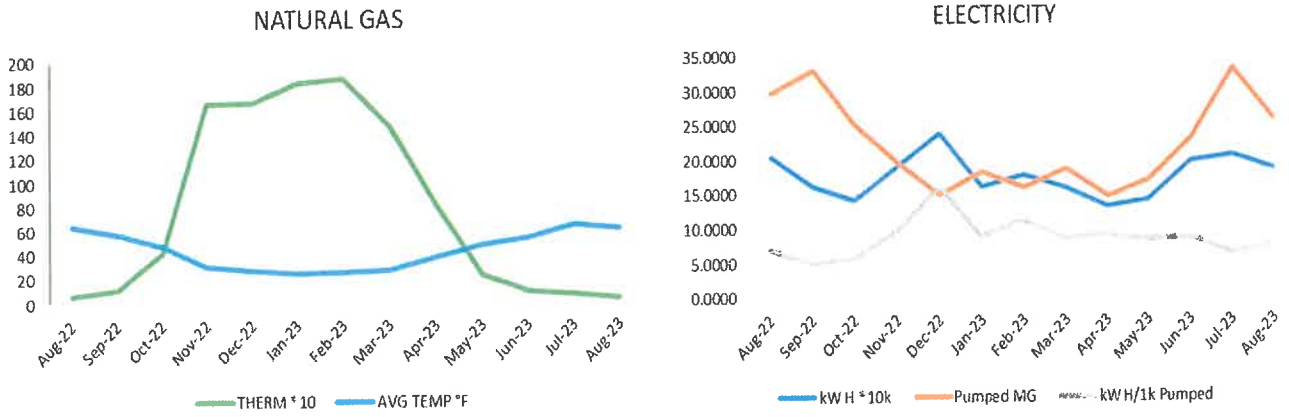
111 Tramway vault cover has been completed. The installation of the cover experienced a small delay. The vault walls needed to be cut down 5-inches. To perform the work correctly a contractor that specializes in vertical concrete cutting was utilized. Their schedule was quite full but were able to accommodate our timeframe.

**VEHICLES and EQUIPMENT:**

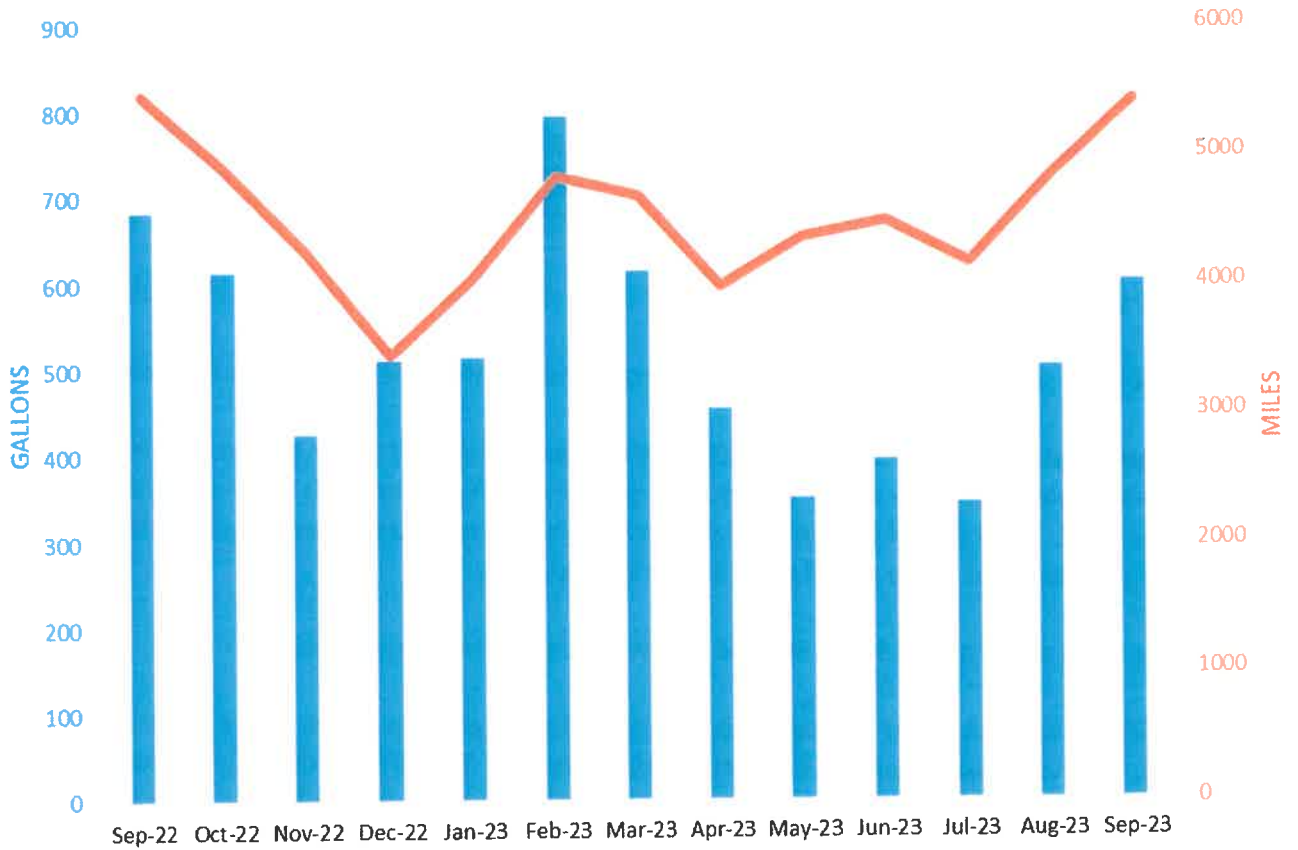
Equipment maintenance vendor has corrected many issues regarding the large dump truck. The truck is now operational and passes all DOT safety checks.

The transmission repairs on the 2006 small dump truck will begin the week of October 16 in Reno. Have to contract to haul it to repair shop.

**ENERGY USAGE:**



**FUEL**



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

**Rental Properties (298 Kingsbury)**

- Stairs in the front of 298 need repairs
- Preparing a RFP soliciting custodial services for both buildings 160 and 298

**General Information**

- Leigh Stanton continues to train on the CMMS system, it will alter the processes of her jobs.
- Received new copy machine with new contract allowing unlimited color and black/white copies with a full-service agreement that covers all parts, toner, and labor. Note: the monthly charge is the same as last contract
- Organizing a meeting which Kingsbury GID will host with the HOA's and key property owners regarding winter preparation as a forum for discussion on October 24<sup>th</sup>
- Met with our bank specialists at US Bank for review and update of services
- Yard cleanup which the Kingsbury GID team filled up a 40 yard dumpster in one hour
- Carrie Bauwens will be attending Springbrook Forum in Vegas October 25-26
- The Auditors are onboard completing close-out for FY 22/23

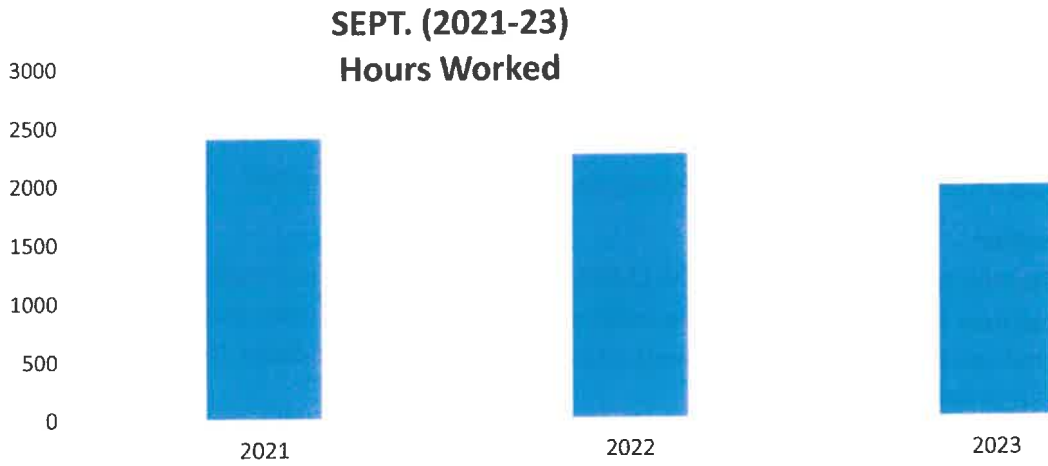
**Human Resources**

- The Administrative and Financial Systems Analyst opted to not to continue employment, recruitment reinitiated.
- Interviewed several candidates for the Engineering Tech. position.
- Hired two Street Maintenance Techs (starting September 25<sup>th</sup> and October 9<sup>th</sup>)
- Exploring possible outsourcing of payroll, billing, and accounts receivable
- Pursuing recruitment of Engineering Technician, Administrative and Financial Systems Analyst, Water Operator and General Labor-Temporary help
- I will be attending the Pool Pact conference in Reno October 18-20<sup>th</sup>
- Attended a Pool Pact roundtable regarding supervisory challenges.

**SERVICE REQUEST (SEPT.22 vs SEPT.23)**

Sep-22			Sep-23		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	0	0.00	OFF/ON	2	0.00
INSPECTION	9	0.00	INSPECTION	22	0.00
LEAK	1	0.00	LEAK	1	0.00
PROFILE	7	0.00	PROFILE	2	0.00
OFF	3	150.00	OFF	15	650.00
ESCROW	6	300.00	ESCROW	0	0.00
ON	3	150.00	ON	13	500.00
CHANGE	1	0.00	CHANGE	1	0.00
NEW	1	0.00	TAMPER	1	200.00
ON CALL	1	100.00	ON CALL	0	0.00
<b>TOTAL</b>	<b>32</b>	<b>700.00</b>	<b>TOTAL</b>	<b>57</b>	<b>1,350.00</b>

## HOURS WORKED COMPARISON (SEPT. 2021-2022-2023)



## LIENS (OCTOBER 2023)

### LIEN LIST OCTOBER 2023

NAME	PROPERTY ADDRESS	APN #	CUST. #	CURRENT AMT DUE	DATE LIENED	EXP
LARRY & PAMELA HARRIS	313 TRAMWAY DR. #16	1319-30-520-017	1956	77,626.76	1/22/10-6/16/17-6/15/23	6/15/2029
THOMAS KASCHEK	759 BOULDER CT. #Q	1319-30-514-017	2076	83,728.74	10/24/12-6/16/17-6/15/23	6/15/2029
CONSOLIDATED PRACTICES	495 TRAMWAY DR. #12	1319-30-710-012	2095	82,562.03	10/24/12-6/16/17-6/15/23	6/15/2029
VIRGINIA TOY	165 IRWIN A & B	1318-22-02-096	489	38,566.29	9/20/16-9/16/22	9/16/2028
WILLIAM HANCPOL	302 GRIFFIN CT	1319-18-212-002	1218	8,113.97	3/26/21	3/26/2027
MALCOLM BEGGS	188 PINE DR	1318-23-811-011	757	1,622.78	6/15/23	6/15/2029
GREG GIRARDO	195 WEST DR	1319-18-310-004	1264	1,105.71	9/1/23	9/1/2029
UPDATED 10/10/23		<b>TOTAL OUTSTANDING</b>		<b>293,326.28</b>		





# MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID  
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL  
DATE: October 10, 2023  
SUBJECT: Engineering Report for the Meeting of October 17, 2023

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## **GENERAL**

- Assisted with general service request items and general correspondence.

## **PROJECTS**

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

- DOWL continues performing periodic inspections of water utility installations, as required by the project.

### Task Order #54: Sewer Master Plan

- Comments have been received for all technical memoranda.
- The introduction and executive summary are being prepared to compile the final master plan for final submission.

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

- FY23: Andria and Barrett (West)
  - Tasks complete for design.
- FY24: Tramway and Tina
  - Tasks complete for design.
- FY25: Maryanne and Barrett
  - Field work performed October 3<sup>rd</sup>.
  - Post processing and mapping to be completed end of October.

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

- DOWL is closely managing construction and a full-time inspector is on-site through October 13<sup>th</sup>.
- The Contractor continues to have challenges throughout construction that have required significant increase in oversight in both field and office. This has resulted in budget overruns. As the project nears completion, it is identified the field presence is still important to monitor and ensure the Contractor is performing actions per the plans and specifications.
- The district worked with DOWL to prepare a contract amendment to cover the re-bidding effort and a separate task order to account for two-weeks of inspection time to reach the previously identified completion date of October 13<sup>th</sup>. Continued construction administration time through October 13<sup>th</sup> was not accounted for under the amendment nor new task order.
- The Contractor has identified construction efforts to complete the project will now be completed on October 27<sup>th</sup>.
- DOWL communicated strategy approaches to oversee the remaining construction with the district which determined a part-time inspection and remaining project closeout

# MEMORANDUM

amendment would be provided for approval. In the meantime, DOWL was to continue providing the required support.

## Task Order #62: Palisades Sewer Lift Station Rehabilitation Project

- The Contractor mobilized to the site on October 9<sup>th</sup>.
- DOWL is providing coordination and inspection of milestone parameters of construction.
- The DOWL task order accounts for 2-weeks of construction. The Contractor's schedule identifies 2-weeks to complete with a 3<sup>rd</sup> week as contingent depending on conditions regarding the extent of infiltration and work required to mitigate. Inspection of the third week (if required) is not accounted for under the original task order.

## Task Order #63: Market Street Lift Station Preliminary Alternatives Evaluation and 15% Design

- DOWL prepared and submitted a revised draft technical memorandum #1 for review and comment. This revised TM includes additional information collected from the subsequent TRPA meetings.
- A data request to obtain hydraulic operational points to complete a draft technical memorandum #2 was provided to Kingsbury GID.
- Upon correspondence with the district, the district's approach to the Market Street LS evaluation diverged from the goals and possibilities established in scope and was determined to close the project until options from masterplan are determined.

## Task Order #64: FY24 Water Main and Road Repair/Replacement Project:

- DOWL is preparing the 30% design submittal to provide Kingsbury GID in mid-October for review and comment.
- DOWL is coordinating with Kingsbury GID to understand the schedule and engagement with its geotechnical consultant for the project.

## Task Order #65 – Ponderosa MHP Waterline Replacement Project

- In effort to meet the schedule to accomplish bidding in the spring, the district approved DOWL's request to begin the survey task of this task order.
  - Field work performed October 3<sup>rd</sup>.
  - Post processing and mapping to be completed end of October.
- Design work will begin in November.

## Task Orders on Agenda

- None