



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MEETING NOTICE  
AGENDA  
TUESDAY, SEPTEMBER 19, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday September 19, 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 August 15, 2023.

### NEW BUSINESS

7. **For Information and Possible Action:** Approval of list of Claims, August 2023
8. **For Information and Possible Action:** Review and receive Financial Statements, July 2023
9. **For information and Possible Action:** Revision to General Manager Contract
10. **For Information and Possible Action:** Ponderosa Mobile Home Park Water System Consolidation
11. **For information and Possible Action:** Document Imaging
12. **For Information and Possible Action:** Financial Audit Policy
13. **For information and Possible Action:** Claims Management 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, AUGUST 15, 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, Schorr and Parks. Also present, General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer, and General Counsel Chuck Zumpft. Ben Johnson and Greg Felton, of public were present.

**PUBLIC COMMENT** – Johnson and Felton presented themselves as trustees of the Tahoe Douglas Fire District to request a formal agreement regarding fire hydrant snow removal and requested this item be added to the next agenda. They said that by law it is the water district's responsibility but were seeking a cooperative solution as only Kingsbury GID has not acknowledged this. Johnson felt this issue remains unresolved with the district. He added that all the other water agencies within the fire district have been contacted and agreed. Felton added given the General Manager performance evaluation that it should be noted that the discussion with the General Manager left the issue unresolved and their discussions with members of the KGID board members had failed to resolve the issue.

Nelson questioned their objective regarding fire hydrants, noting this may be a budget item to pass costs on to customers. Felton stated that a fire hydrant priority list was available and offered to provide it to the district. He explained that the fire department manually digs out some hydrants which can be buried again by the snow plows. He noted prior funding request for snow removal of the hydrants was rejected by KGID board.

Johnson cited a home fire in KGID this past winter where the hydrants were covered in snow and luckily the truck had enough water, so the hydrant did not need to be used. He stated they sought a cooperative approach and meeting verse using their authority.

Dion revisited the history of meetings with, and statements made by the fire department regarding this issue. He noted the policies of other nearby districts, including Incline Village while stating Round Hill gets a favor as they clear the Fire District's parking lot verse clearing hydrants as reflected in the photos previously presented. Dion suggested a meeting with all the GID's, Douglas County and Glenbrook.

Parks questioned legal responsibility. Johnson stated that their legal counsel determined that it is the water purveyor's responsibility and suggested having both attorneys present to discuss. Zumpft clarified the only statute that imposes upon a water purveyor obligation to clear hydrants relates to water purveyors that are governed by the Public Utilities Commission, which does not apply to KGID.

Dion affirmed that he supports the homeowner responsibility as in Incline Village and suggested that a similar approach be used to be consistent, such as the Adopt a Hydrant Program or possibly a subscription type approach.

Parks encouraged TDFD to pursue other funding sources other than increasing homeowner rates. Felton discussed the difficulties of getting homeowner cooperation and reiterated that it was the water agencies' responsibility.

Johnson and Felton exited the meeting. There was no more public present.

**APPROVAL OF AGENDA** –

**M-8/15/2023-1** - Motion by Parks, seconded by Schorr, and unanimously passed to approve the Agenda.

**APPROVAL OF MINUTES** –

**M-8/15/2023-2** - Motion by Parks, seconded by Nelson, and unanimously passed to approve the Regular Meeting Minutes dated June 13, 2023 and July 18, 2023.

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

### **NEW BUSINESS**

#### **FOR POSSIBLE ACTION:**

**LIST OF CLAIMS** – Parks requested additional information regarding the damages to Juniper. It was explained that the large accumulation of snow weighed on the fence that was set 10 feet lower than the roadway and couldn't be seen by snow plow drivers. It wasn't clear fault of F&B, Inc. and snow was in the right of way. There were approximately 10 claims reviewed and only two seem to be in the grey area. Nelson clarified that the natural snow accumulation wasn't the problem and it was explained that the plows stacked approximately 30 feet of snow unknowingly above this fence.

Nelson questioned payment to Zachary Good for mechanical services on the Vactor and other equipment. It was confirmed he is a sole-proprietor used for service for several years.

**M-8/15/2023-3** - Motion by Nelson, seconded by Parks, and unanimously passed to approve the List of Claims in the amount of \$1,328,129.82 as represented by check numbers 62910 through 63095.

### **FINANCIALS – MAY & JUNE 2023**

Financials were received and reviewed. Schorr questioned the total excess revenues over expenditures of negative \$1M and questioned if this is a timing difference. It was explained that the debt management item to be discussed next on the agenda will explain this further. The spending noted was program work for all funds and the future cash position will need to be reviewed for future projects. The accounting and potential adjustments for year end regarding Capital Outlay was discussed. Schorr confirmed there is no immediate concern over the negative revenues to date. Parks commented that she feels the ending cash balances are substantial.

#### **Approval of Annual Equipment Maintenance Agreement with Cashman Power Solutions.**

A written report was provided. It was noted that the maintenance service agreement has increased but maintenance is necessary. Nelson requested clarification of services for 5 years and noted 11% increase. Equipment warranties require certified vendors. Parks verified this is a yearly cost paid in two installments.

**M-8/15/2023-4** - Motion by Schorr, seconded by Nelson, and unanimously passed to approve the annual maintenance service agreement with Cashman Energy Solutions in the amount of \$13,115.00 and authorize the General Manager to execute appropriate agreements.

#### **Approval of the District Debt Management Policy.**

A written report and presentation were provided. Dion noted it as a pragmatic policy and welcomed suggestions. He indicated the emphasis on financial capacity of recent policies was necessary for future rate making. Debt options and a summary of planned CIP were reviewed along with the FY 23-24 Budget including revenues over expenses and available funds for the various funds. A debt service repayment summary was provided.

Schorr suggested a debt service coverage policy of 1.25x and reviewed the policy language. He questioned the benefits of the specific language and purpose of the policy. Dion suggested a policy in order to make rate changes and explained that policies are needed for management and are required for a credit rating and a debt application for Ponderosa HOA, for example. It was explained that specified debt service rates can vary based on the type of debt. Schorr questioned if the policy could limit KGID's abilities to make rate changes. It was clarified that the policy can be amended or cancelled as noted on Page 2.

Nelson confirmed the terminology provides flexibility to future board members in order to make debt decisions. Schorr sought verification that the debt policy doesn't need to be reviewed by the auditors.

Nelson questioned if equipment leases are noted in the policy. It was explained that were consider under short term debt. She noted bullet formatting errors on Page 2.

**M-8/15/2023-5** - Motion by Nelson, seconded by Parks, and unanimously passed to approve the District Debt Management Policy.

#### **Annual Evaluation and consideration of compensation of General Manager.**

A written report and presentation were provided for discussion and possible action. It was noted this item was postponed from a prior meeting.

Nelson noted that the Sewer Authority recently approved an increase for the General Manager. Brewer noted that the Union and non-union employees recently received a 3% and 2% merit increase. Nelson reviewed the prior agreement which did not indicate increases. It is a 3-year contract which concludes in June 2024. The contract allows for increases during any time of the agreement.

Schorr indicated that the bargaining unit increase should not be related to this issue. He praised the high scores of the performance evaluation and questioned Dion's future employment intent. Dion indicated that he would like to remain with KGID for some time, at least 1 year beyond his contract, noting that 2 new board members will be joining next November. He noted the importance of staying on during that transition. It was suggested that the contract extension be addressed at a later date. Schorr suggested the contract include assistance with succession planning.

Nelson appreciated the policy making and planning completed thus far. She noted that Dion projects a positive public image while also standing up for the district, which she commended, and Parks agreed. Nelson supported a 5% increase for meeting and exceeding job standards.

Parks stated that higher wages should be considered with rate increase comparisons and supported a 4.5% increase. Nelson noted that Dion's compensation is lower than the Sewer Authority, despite having more responsibility. Per Schorr's request, it was clarified that the wage increase is not tied to the union. The State and PERS increases and contributions were also discussed.

Zumpft confirmed that any vote must be unanimous; any postponement could include retroactivity, if approved.

Schorr indicated he supports a 5% merit increase. Nelson concurred.

**M-8/15/2023-6** - Motion by Nelson, seconded by Parks, and unanimously passed to provide increase of an adjustment of compensation for the General Manager of 5% including retroactively for July.

There was a 5-minute break at 7:05 p.m.

### **Board Reports**

Dion noted that the League of Cities & Municipalities hired a new director, Glenn Levitt.

Nelson reported that the Sewer Authority attempted to renegotiate a 50-year old sewer maintenance agreement with Elks Point General Improvement District. It was decided that the Sewer Authority will not maintain their system and Elks Point will need to create their own GID. This change is due to their aging infrastructure and potential liability to the surrounding GID's.

### **Management Reports**

#### **General Manager's Report**

Schorr requested an update on Pine Ridge. Dion explained that he has weekly meetings and daily contact with the superintendent. Demolition is complete and pictures were provided of the interior framing. The interior design and layout were reviewed.

Nelson requested additional information regarding people coming by the project. It was explained that curious neighbors were visiting the site. Fencing was suggested to discourage trespassers. Most of the doors are locked regularly for safety.

The Water Storage and Snow Pack report was reviewed. PFAS in drinking water and water treatment was discussed. Garden indicated samples taken as a voluntary program to help the EPA set standards.

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

Nelson indicated she observed lots of sand still on the roads and inquired if this was the result of the district lacking sweeper operators. Garden confirmed it is directly due to the long-term vacancies. Nelson questioned TMDL reporting which Garden indicated is primarily tracked during winter months. The lack of potential candidates for the street positions was discussed. Recently, a position was offered to someone that didn't pass a drug test and there is another interview tomorrow.

Nelson requested a project update on Andrea and Barrett, noting that the road patching is not up to standard. Garden explained that trench patching with permanent asphalt is scheduled for the second week of October. There will be possibly slurry, if the timing allows. Garden indicated the poor patching was addressed at the recent meeting. The construction contract was discussed. A majority of the mainlines have been installed but additional work must be completed.

**Administrative and Human Resources Report**

Schorr questioned the debt collection regarding the Peak Mountain past due invoices. Dion is in discussions with their attorney regarding a payment plan.

**Attorney's Report**

Zumpft did not have anything to report.

**Engineer's Report**

It was noted that the contractor had previous work with Q&D and was recommended by them. Nelson requested regular updates.

**CORRESPONDENCE** – None

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

**UNFINISHED BUSINESS**

**ADJOURNMENT**

**M-8/15/2023-14** - Motion by Parks, seconded by Nelson, and unanimously passed to adjourn the meeting at 7:51 p.m.

Respectfully submitted,

\_\_\_\_\_  
Jodie Nelson, Chair

Attest:

\_\_\_\_\_  
Cindy Trigg, Secretary

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

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

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

**MEETING DATE:** 19 September 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 June 2023 from check number 63096 to 63211.

**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 Aug 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 8/11/2023 Through 9/15/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63096	8/11/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 8/11/2023	1,604.79
63097	8/11/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 8/11/2023	1,959.15
63098	8/11/2023	MITCHELL S. DION	Employee: DION; Pay Date: 8/11/2023	3,155.34
63099	8/11/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 8/11/2023	2,917.77
63100	8/11/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 8/11/2023	2,685.68
63101	8/11/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 8/11/2023	3,034.69
63102	8/11/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 8/11/2023	1,833.21
63103	8/11/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 8/11/2023	2,335.29
63104	8/11/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 8/11/2023	2,304.26
63105	8/11/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 8/11/2023	1,309.85
63106	8/11/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 5 CLEANINGS 07/2023	550.00
63107	8/11/2023	INCLINE VILLAGE GID	ANNUAL MEMBERSHIP DUES 7/23-6/24	15,210.00
63108	8/11/2023	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 8/1/23	490.24
63109	8/11/2023	PAMELA JOANNE NANCE	298 KINGSBURY GRADE JANITORIAL 5 VISITS	1,000.00
63110	8/11/2023	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES 8/2023	258.72
63111	8/11/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	44.19
63111	8/11/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	18.32
63111	8/11/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	816.94
63112	8/11/2023	PACIFIC STATES COMMUNICATIONS	GENERAL MANAGER LAPTOP/DOCKING STATION	1,297.00
63112	8/11/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 8/1/23	1,222.50
63113	8/11/2023	PACIFIC OFFICE AUTOMATION	ACCT. 710273 MAINTENANCE AGREEMENT BLACK 6072 COLOR 699 7/23	87.21
63114	8/11/2023	SEQUOIA PACIFIC BUILDERS, INC	REFUND TEMP METER #116455 FOR USE 323 TRAMWAY DR	1,000.00
63115	8/11/2023	STATE OF NEVADA	PERMIT KGID 2023 WATER/ROAD IMPROVMENT PROJECT	200.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Check/Voucher Register - LIST OF CLAIMS**  
**From 8/11/2023 Through 9/15/2023**

Check Number	Check Date	Payee	Transaction Description	Check Amount
63116	8/11/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE CONTRACT 8/2023	7,176.89
63117	8/11/2023	MICHAEL & LAUREN VITORI	REFUND ACCT. 1723 OVERPAID/CLOSED ESCROW 7/26/23	22.04
63118	8/15/2023	JODIE NELSON	Employee: NELSON; Pay Date: 8/15/2023	692.62
63119	8/15/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 8/15/2023	689.12
63120	8/15/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 8/15/2023	739.12
63121	8/15/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 8/15/2023	739.12
63122	8/15/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 8/15/2023	739.12
63123	8/15/2023	AFLAC	ACCT. FA935 LIFE INS EDWARDS. JOHNS, MOSS, STANTON	419.49
63124	8/15/2023	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	458.27
63124	8/15/2023	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	453.33
63125	8/15/2023	BARTON HEALTH OCCUPATIONAL MED	ACCT. 800002207 VISIT 3283692 STANTON DRUG SCREEN	65.00
63126	8/15/2023	BRIGHTLY SOFTWARE, INC	ASSET ESSENTIAL ENTERPRISE SOFTWARE 1ST INSTALLMENT	4,392.60
63127	8/15/2023	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT PROJECT	1,622.50
63127	8/15/2023	DOWL, LLC	ENGINEERING SERVICES FY 23 ANDRIA & BARRET WATER/ROAD PROJEC	40,140.00
63127	8/15/2023	DOWL, LLC	ENGINEERING SERVICES FY24 TRAMWAY WATER/ROAD PROJECT	4,458.70
63127	8/15/2023	DOWL, LLC	ENGINEERING SERVICES MARK ST LIFT STATION 7/29/23	7,047.50
63127	8/15/2023	DOWL, LLC	ENGINEERING SERVICES PAVER UPDATE PROJECT	825.00
63127	8/15/2023	DOWL, LLC	ENGINERRING SERVICES PALISADES SEWER LIFT STA REHAB 7/29/23	1,167.50
63127	8/15/2023	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERVICES 7/29/23	2,430.00
63128	8/15/2023	ESRI	ARCGIS ONLINE CREATOR, CREDITS & VIEWER ANNAUL SUBSCRIPTION	2,130.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
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Check Number	Check Date	Payee	Transaction Description	Check Amount
63129	8/15/2023	FARR CONSTRUCTION CORPORATION	PAY APPLICATION 2 7/1 -7/31/23 FY23 WATER/ROAD PROJECT	390,697.71
63130	8/15/2023	FLYERS ENERGY LLC	FUEL DIESEL 145 GAL REGULAR 60.1 GAL	896.71
63130	8/15/2023	FLYERS ENERGY LLC	FUEL REGULAR 130GAL	640.55
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST	50.80
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.80
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB PHONE	81.26
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB SECURITY	81.26
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.11
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY ST	92.77
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	92.77
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	305.43
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.40
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.71
63131	8/15/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.74
63132	8/15/2023	ZACHRY GOOD	VACTOR SERVICE	3,566.97
63133	8/15/2023	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE BLDG IMPROVMENTS PAY 1 7/20-7/31/23	146,319.51
63134	8/15/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 8/31/23	216.91
63135	8/15/2023	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	157.28
63136	8/15/2023	MINDEN LAWYERS, LLC	LEGAL FEES 7/31/23	2,500.00
63137	8/15/2023	NEVADA RURAL WATER ASSOCIATION	NVRWA 2023-2024 MEMBERSHIP	390.00
63138	8/15/2023	ODP BUSINESS SOLUTIONS, LLC	FOLDING MACHINE ENVELOPE SEAL	25.99
63139	8/15/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL & ENGINEERING SERVICES 7/31/23	4,580.00
63140	8/15/2023	QUADIENT LEASING USA, INC.	ACCT. 00250606 LEASE FOLDING MACHINE 9/23-11/23	1,128.99
63141	8/15/2023	RESOURCE CONCEPTS	ENGINEERING SERVICES PUMP STATION #3 6/30/23	2,817.50
63142	8/15/2023	SGS SILVER STATE LABORATORIES	COLIFORM-P/A & COLIFORMS-QT	162.00
63142	8/15/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	216.00

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Check Number	Check Date	Payee	Transaction Description	Check Amount
63142	8/15/2023	SGS SILVER STATE LABORATORIES	HAA5, HALOACETIC ACIDS & TTHM, TOTAL TRIHALOMETHANES	1,030.00
63143	8/15/2023	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR SERVICE 7/11/23	68.60
63143	8/15/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY 7/23	411.60
63144	8/15/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	42.28
63144	8/15/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	46.34
63144	8/15/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	38.22
63144	8/15/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	44.31
63145	8/15/2023	SPRINGBROOK SOFTWARE COMPANY	ANNUAL UTILITY, FINANCE SUITE & INTEGRATION SUBSC 10/23-9/24	12,875.11
63145	8/15/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 7/31/23	1,510.00
63146	8/15/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,325.60
63146	8/15/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,496.32
63147	8/15/2023	SUMMIT PLUMBING LLC	INSPECT AND CLEAN WATER INTAKE	1,200.00
63148	8/15/2023	TAHOE BASIN CONTAINER	ACCT 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
63148	8/15/2023	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENT 7/23	30.00
63149	8/15/2023	TAHOE REGIONAL PLANNING AGENCY	ANNUAL MOU MONITORING FEES FY24	920.00
63150	8/15/2023	TAHOE SUPPLY COMPANY, LLC	298 KINGSBURY GRADE ROLL TOWELS & TOILET TISSUE	150.74
63151	8/15/2023	THATCHER COMPANY OF NEVADA, IN	RETURN DRUMP-POLY 55 GAL BLUE DEPOSIT	(120.00)
63151	8/15/2023	THATCHER COMPANY OF NEVADA, IN	SIERRA SANI-CHLOR 53 G DRUM QTY 2	900.07
63152	8/15/2023	THUNDERBIRD COMMUNICATIONS INC	SCADA SYSTEM REPAIRED WIN911, REMOTE ACCESS ISSUES, STATIONS	962.50
63153	VOID	US Bank Visa Rewards		
63154	8/15/2023	US BANK VISA REWARDS	160 PINERIDGE DR BUILDING PERMIT FEES	2,953.70
63154	8/15/2023	US BANK VISA REWARDS	ACCOUNTANT COMPUTER PARTS SALES TAX	2.77

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 8/11/2023 Through 9/15/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63154	8/15/2023	US BANK VISA REWARDS	BOARD MEETING SANDWICHES	51.07
63154	8/15/2023	US BANK VISA REWARDS	COFFEE FOR OFFICE	25.98
63154	8/15/2023	US BANK VISA REWARDS	DEPOSIT ON HOTEL RESERVATION 10/25-10/27/23 SPRINGBROOK CONF	236.96
63154	8/15/2023	US BANK VISA REWARDS	EMPLOYEE BIRTHDAY GIFT CARDS	117.80
63154	8/15/2023	US BANK VISA REWARDS	ENGINEERING TECHNICIAN JOB POSITION POSTING	299.00
63154	8/15/2023	US BANK VISA REWARDS	FIRE HYDRANT OIL FOR DISTRICT	81.42
63154	8/15/2023	US BANK VISA REWARDS	HOTEL DEPOSIT NV LEAVUE OF CITIES CONF LAS VEGAL 8/8-8/11/23	143.98
63154	8/15/2023	US BANK VISA REWARDS	NDEP WORKSHOPS CONNECTION THE DOTS-REUSE-RENEW-RE. . . 9/	15.00
63154	8/15/2023	US BANK VISA REWARDS	PUBLICATION CHARGES ADMIN FINANCIAL ANALYST POSITION	200.00
63154	8/15/2023	US BANK VISA REWARDS	PUBLICATION CHARGES ENGINEERING TECH POSITION	200.00
63154	8/15/2023	US BANK VISA REWARDS	STATION 1 BAKING SODA	4.58
63154	8/15/2023	US BANK VISA REWARDS	STATION 1 NATURAL SALT 40LB QTY 63	508.60
63154	8/15/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE	58.06
63154	8/15/2023	US BANK VISA REWARDS	TRUCK #1021 CAR WASH	12.00
63154	8/15/2023	US BANK VISA REWARDS	TRUCK #1021 OIL CHANGE/FILTER/AIR FILTER/A/C CHARGE	95.78
63155	8/15/2023	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 8/23	221.29
63156	8/15/2023	WESTERN NEVADA SUPPLY CO	LF 1 IPS OR 1-1/4 CTS COMPCOMP & 1 IPS OR 1-1/4 CTS STFNR	588.96
63157	8/25/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 8/25/2023	1,604.79
63158	8/25/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 8/25/2023	1,959.15
63159	8/25/2023	MITCHELL S. DION	Employee: DION; Pay Date: 8/25/2023	3,586.81
63160	8/25/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 8/25/2023	2,431.49
63161	8/25/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 8/25/2023	3,475.50
63162	8/25/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 8/25/2023	3,034.69

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 8/11/2023 Through 9/15/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63163	8/25/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 8/25/2023	1,833.21
63164	8/25/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 8/25/2023	2,904.87
63165	8/25/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 8/25/2023	1,606.02
63166	8/25/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 8/25/2023	1,309.85
63167	8/25/2023	MITCHELL S. DION	Employee: DION; Pay Date: 8/25/2023	566.07
63168	8/31/2023	AFLAC	ACCT. FA935 LIFE INS EDWARDS, JOHNS, MOSS, & LEIGH	419.49
63169	8/31/2023	BURGARELLO ALARM	ACCT 209120 399 KAHLE DR ALARM MONITORING 9/1 - 11/30/23	150.00
63169	8/31/2023	BURGARELLO ALARM	ACCT. 209120 97 BEACH CLUB DR ALARM MONITORING 9/1-11/30/23	192.00
63170	8/31/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW DR	149.98
63170	8/31/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020197776 255 KINGSBURY GRADE	149.98
63170	8/31/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020258636 97 BEACH CLUB DR	159.98
63171	8/31/2023	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION RENEWAL INSTALLMENT 3	1,193.40
63172	8/31/2023	GARRETT'S HANDYMAN SERVICE	298 KINGSBURY GRADE CLEAN UP TREES, BUSHES, WEEDS & SHRUBS	500.00
63173	8/31/2023	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 10/1/23	14,454.00
63174	8/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL 7/31/23	286.00
63174	8/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT 9/1/23	5,416.40
63174	8/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 6/30/23	264.00
63175 & 63176 VOID		NV Energy		
63177	8/31/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	1,351.67
63177	8/31/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	43.61
63177	8/31/2023	NV ENERGY	1000044086803274204 GALAXY LN PUMP	86.77
63177	8/31/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.54

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Check/Voucher Register - LIST OF CLAIMS**  
**From 8/11/2023 Through 9/15/2023**

Check Number	Check Date	Payee	Transaction Description	Check Amount
63177	8/31/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	125.13
63177	8/31/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	298.16
63177	8/31/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	79.35
63177	8/31/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	70.09
63177	8/31/2023	NV ENERGY	1000044086803297494 160 FINERIDGE DR UNIT A	42.71
63177	8/31/2023	NV ENERGY	1000044086803297502 160 FINERIDGE DR UNIT B	37.27
63177	8/31/2023	NV ENERGY	1000044086803297510 160 FINERIDGE UNIT C	45.73
63177	8/31/2023	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	502.96
63177	8/31/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63177	8/31/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.27
63177	8/31/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.98
63177	8/31/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	46.21
63177	8/31/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	6,482.31
63177	8/31/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,953.41
63177	8/31/2023	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,204.61
63177	8/31/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	3,709.21
63177	8/31/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	155.48
63177	8/31/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	119.92
63177	8/31/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	35.08

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Check/Voucher Register - LIST OF CLAIMS**  
**From 8/11/2023 Through 9/15/2023**

Check Number	Check Date	Payee	Transaction Description	Check Amount
63177	8/31/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	563.97
63177	8/31/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	12,727.57
63177	8/31/2023	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
63177	8/31/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,383.78
63178	8/31/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 8/23	23,187.61
63179	8/31/2023	QUADIENT LEASING USA, INC.	ACCT. 00250606 LEASE POSTAGE MACHINE 9/1 - 12/23	475.68
63180	8/31/2023	ROUND HILL GENERAL IMPR DIST	/COMMERCIAL CONSUMPTION DORLA CT 7/17 - 8/17/23	446.02
63181	8/31/2023	SGS SILVER STATE LABORATORIES	BROMATE	175.00
63181	8/31/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
63182	8/31/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	44.31
63182	8/31/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	40.26
63182	8/31/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINE RIDGE DR 2	40.26
63182	8/31/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINE RIDGE DR 4-6	30.10
63182	8/31/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	30.10
63182	8/31/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	36.19
63182	8/31/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CR DOWN	58.56
63183	8/31/2023	WESTERN NEVADA SUPPLY CO	160 PINERIDGE COP 1-1/2 K SOFT TUBE 60 COIL	1,427.40
63183	8/31/2023	WESTERN NEVADA SUPPLY CO	160 PINERIDGE LF 1X3/4 COMP IPSXFIP ADPT, INVENTORY LF 3/4X2	168.08
63183	8/31/2023	WESTERN NEVADA SUPPLY CO	LAKE STATION SPEA 1 S PVC 80 CPLG & 45 ELL, SPEA 3X2 BUSH &	91.36
63183	8/31/2023	WESTERN NEVADA SUPPLY CO	LF 3/4 BRS 90 ELL & 45 ELL, LF 3/4 FIPXCOMP IPS ADPT, LF 3/4	320.76
63183	8/31/2023	WESTERN NEVADA SUPPLY CO	STATION 1 80 PVC PIPE & SPEA PVC 80 90ELL, INVENTORY SML 24	1,084.43
63184	9/5/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 9/8/2023	1,604.79



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 8/11/2023 Through 9/15/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63185	9/5/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 9/8/2023	1,959.15
63186	9/5/2023	MITCHELL S. DION	Employee: DION; Pay Date: 9/8/2023	3,371.08
63187	9/5/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 9/8/2023	2,814.68
63188	9/5/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 9/8/2023	3,336.34
63189	9/5/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 9/8/2023	3,038.08
63190	9/5/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 9/8/2023	1,833.21
63191	9/5/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 9/8/2023	2,335.29
63192	9/5/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 9/8/2023	1,811.12
63193	9/5/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 9/8/2023	1,334.85
63194	9/8/2023	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 8/15/2023 8.25 HOURS	222.75
63195	9/8/2023	EMPLOYER LYNX, INC.	BACKGROUND SCREENING NELSON, WOOD, & LOPEZ	175.00
63196	9/8/2023	FLYERS ENERGY LLC	FUEL REGULAR 185 GAL DIESEL 85GAL	1,340.91
63196	9/8/2023	FLYERS ENERGY LLC	FUEL REGULAR 65 GAL	335.46
63196	9/8/2023	FLYERS ENERGY LLC	FUEL REGULAR 70 GAL	365.22
63197	9/8/2023	GROUP WEST CONSTRUCTION, INC	160 PINE RIDGE IMPROVEMENT PAY 2 8/31/23	225,226.70
63198	9/8/2023	HOMESERVE USA	LOSS & LINE INSURANCE 7/31/23	1,453.60
63198	9/8/2023	HOMESERVE USA	LOSS & LINE INSURANCE 8/31/23	1,453.60
63199	9/8/2023	IMPORTS AND SPORTS	TRUCK #1929 CHL CAF1914M -STP MAX CABIN AIR FILTER	26.99
63200	9/8/2023	IUOE STATIONARY ENGINEERS L039	EMPLOYEE UNION DUES 9/1/23	490.24
63201	9/8/2023	JENSEN PRECAST	111 TRAMWAY VAULT COVER (VAULT TOP SLAB, CAST IRON FRAME & C	6,648.00
63202	9/8/2023	KINGSBURY HARDWARE	790 1/4PT CLR MP SHOP	3.84
63202	9/8/2023	KINGSBURY HARDWARE	OFFICE KEYS SINGLE CUT QTY 2	6.58
63202	9/8/2023	KINGSBURY HARDWARE	TRUCK #1726 18IN EPDM TARP STRAP	3.55
63203	9/8/2023	LAKESIDE NAPA AUTO PARTS	STATION 1 GENSET 6MO WTY BATTERY	275.99
63204	9/8/2023	NEXTIVA, INC.	ACCT. 3680856 DITRICT OFFICE PHONE LINE 9/1/23	258.74

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 8/11/2023 Through 9/15/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63205	9/8/2023	OWEN EQUIPMENT	VACTOR PARTS DEBRIS HOSE, PIPE EXTENSION, HOSE END WELD	2,634.90
63206	9/8/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 9/1/23	1,222.50
63207	9/8/2023	PACIFIC OFFICE AUTOMATION	ACCT. #710273 MONTHLY USAGE COPIER BLACK 7345 COLOR 1388	148.83
63208	9/8/2023	STATE OF NEVADA	ACCT. #881088 LOPEZ 949696 & NELSON 949489	80.50
63209	9/8/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE CONTRACT 9/1/23	7,176.89
<b>63210</b>	<b>VOID</b>	<b>US Bank Visa Rewards</b>		
63211	9/8/2023	US BANK VISA REWARDS	8/15/23 BOARD MEETING SANDWICHES	68.09
63211	9/8/2023	US BANK VISA REWARDS	BALDES FOR CUT OFF SAW	19.46
63211	9/8/2023	US BANK VISA REWARDS	CANDY FRONT COUNTER	6.25
63211	9/8/2023	US BANK VISA REWARDS	COFFEE FOR OFFICE	38.97
63211	9/8/2023	US BANK VISA REWARDS	COFFEE OFFICE	19.98
63211	9/8/2023	US BANK VISA REWARDS	DROPBOX PLUS FOR BOARD MEETINGS 8/1/23 TO 7/31/24	119.88
63211	9/8/2023	US BANK VISA REWARDS	EPSON INK CARTRIDGE MULTI	50.48
63211	9/8/2023	US BANK VISA REWARDS	FUEL 14.553 GAL TRAVEL BACK LEAGUE OF CITIES CONF LAS VEGAS	62.56
63211	9/8/2023	US BANK VISA REWARDS	FUEL 14.68G TO LAS VEGAS LEGUE OF CITIES CONF 8/8/23	63.11
63211	9/8/2023	US BANK VISA REWARDS	FUEL 22.191 GAL TRAVEL BACK LEAGUE OF CITIES CONF LAS VEGAS	90.74
63211	9/8/2023	US BANK VISA REWARDS	HOTEL NV LEAGUE OF CITIES CONFERENCE 8/8-8/12/23	128.82
63211	9/8/2023	US BANK VISA REWARDS	LIEN FILING FEES QTY 50	2,050.00
63211	9/8/2023	US BANK VISA REWARDS	PAPER TOWELS & D BATTERIES	85.64
63211	9/8/2023	US BANK VISA REWARDS	SOUTHWEST FLIGHT TO SPRINGBROOK CONF 10/25 & 10/29/23	305.97
63211	9/8/2023	US BANK VISA REWARDS	STATIONS 3 & 5 LIQUID CHLORINE QTY 4	24.29
63211	9/8/2023	US BANK VISA REWARDS	STATION 1 BULK HEAD FITTING	836.47
63211	9/8/2023	US BANK VISA REWARDS	STATION 1 COMET & CHLOROX, OFFICE COPY PAPER 10 REAMS	38.36
63211	9/8/2023	US BANK VISA REWARDS	STATION 3 & 5 BUG BOMBS, KEMTEK LIQUID CHLORINE QTY 2	66.71

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
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Check Number	Check Date	Payee	Transaction Description	Check Amount
63211	9/8/2023	US BANK VISA REWARDS	STATION 3 & 5 KEMTEK LIQUID CHLORINE QTY 2	34.82
63211	9/8/2023	US BANK VISA REWARDS	STATION 3 & 5 LIQUID CHLORINE	24.29
63211	9/8/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 2	29.05
63211	9/8/2023	US BANK VISA REWARDS	WALK BEHIND ASPHALT SAW	283.55
<b>Report Total</b>				<b>1,093,893.06</b>



**MISSING OR VOIDED CHECKS**

<b>DATE</b>	<b>CHECKS</b>	<b>PAYEE</b>	<b>MISSING/VOIDED</b>
08/15/23	63153	US BANK VISA REWARDS	VOIDED
08/31/23	63175	NV ENERGY	VOIDED
08/31/23	63176	NV ENERGY	VOIDED
09/08/23	63210	US BANK VISA REWARDS	VOIDED









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

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

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

**MEETING DATE:** 19 September 2023

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

**RECOMMENDED ACTION:** Review and receive financial statements of July 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 July 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						GENERAL	40%
CASH POSITION						WATER	38%
						SEWER	21%
Jul-23						SNOW	1%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 7,724,093.78	\$ (12,854.87)	\$ -	\$ 91,177.66	\$ (53,694.74)	\$ 7,748,721.83	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 134,619.38	\$ 12,854.87	\$ -	\$ -	\$ -	\$ 147,474.25	
GENERAL INVESTMENT	\$ 185,088.07	\$ -	\$ -	\$ 0.20	\$ -	\$ 185,088.27	
<b>GF TOTAL</b>						<b>\$ 8,081,284.35</b>	
WATER FUND	\$ 6,973,600.30	\$ (244,551.95)	\$ -	\$ 880,774.52	\$ (645,825.19)	\$ 6,963,997.68	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 301,934.43	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 330,476.47	
WATER INVESTMENT	\$ 205,074.87	\$ -	\$ -	\$ 0.23	\$ -	\$ 205,075.10	
KGID/TRPA CDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DIST DEBT RESERVE	\$ 228,691.63	\$ 68,651.65	\$ -	\$ -	\$ (228,691.63)	\$ 68,651.65	
TREAT DEBT RESERVE	\$ 592,179.11	\$ 104,222.78	\$ -	\$ -	\$ (592,179.11)	\$ 104,222.78	
CAP IMPROV. RESERVE	\$ 661,384.74	\$ 43,135.48	\$ -	\$ -	\$ (436,126.06)	\$ 268,394.16	
<b>WF TOTAL</b>						<b>\$ 7,940,817.84</b>	
SEWER FUND	\$ 4,670,150.61	\$ (391.67)	\$ -	\$ 186,516.79	\$ (401,554.81)	\$ 4,454,720.92	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 4,700.10	\$ 391.67	\$ -	\$ -	\$ -	\$ 5,091.77	
SEWER INVESTMENT	\$ 105,061.96	\$ -	\$ -	\$ 0.12	\$ -	\$ 105,062.08	
<b>SF TOTAL</b>						<b>\$ 4,564,874.77</b>	
SNOW REV. FUND	\$ 58,844.72	\$ (9,218.20)	\$ -	\$ 52,884.27	\$ (22,958.02)	\$ 79,552.77	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 73,201.38	\$ 9,218.20	\$ -	\$ -	\$ -	\$ 82,419.58	
SNOW INVESTMENT	\$ 5,020.70	\$ -	\$ -	\$ -	\$ -	\$ 5,020.70	
<b>SNOW TOTAL</b>						<b>\$ 166,993.05</b>	
298 KINGSBURY GRADE RENTAL	\$ 192,985.30	\$ -	\$ -	\$ -	\$ (5,612.13)	\$ 187,373.17	
<b>80 RENTAL TOTAL</b>						<b>\$ 187,373.17</b>	
<b>GRAND TOTALS</b>	<b>\$ 22,116,631.08</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ 1,211,353.79</b>	<b>\$ (2,386,641.69)</b>	<b>\$ 20,941,343.18</b>	
CHECKING							
US BANK	\$ 430,600.17	\$ 100,000.00	\$ -	\$ 683,126.27	\$ (1,118,468.18)	\$ 95,258.26	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
						\$ -	
MORTON CAPITAL MMA	\$ 133.35	\$ -	\$ -	\$ 0.55	\$ -	\$ 133.90	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
LOCAL GOVT POOLED	\$ 21,185,785.31	\$ (100,000.00)	\$ -	\$ 80,924.20	\$ (820,870.74)	\$ 20,345,838.77	
<b>GRAND TOTALS</b>	<b>\$ 22,116,631.08</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 764,051.02</b>	<b>\$ (1,939,338.92)</b>	<b>\$ 20,941,343.18</b>	



# DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Balance Sheet  
As of 7/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	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	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,748,721.83	6,963,997.68	4,454,720.92	79,552.77	0.00	187,373.17	19,434,366.37
DISTRIBUTION DEBT SERVICE	0.00	68,651.65	0.00	0.00	0.00	0.00	68,651.65
TREATMENT DEBT SERVICE	0.00	104,222.78	0.00	0.00	0.00	0.00	104,222.78
CAPITAL IMPROVEMENT RESERVE	0.00	268,394.16	0.00	0.00	0.00	0.00	268,394.16
CASH HELD BY DOUGLAS COUNTY	<u>38,229.32</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,229.32</u>
<b>Total CASH</b>	<b>7,787,451.15</b>	<b>7,405,266.27</b>	<b>4,454,720.92</b>	<b>79,552.77</b>	<b>0.00</b>	<b>187,373.17</b>	<b>19,914,364.28</b>
<b>INVESTMENTS</b>							
INVESTMENTS	332,562.52	535,551.57	110,153.85	87,440.28	0.00	0.00	1,065,708.22
<b>Total INVESTMENTS</b>	<b>332,562.52</b>	<b>535,551.57</b>	<b>110,153.85</b>	<b>87,440.28</b>	<b>0.00</b>	<b>0.00</b>	<b>1,065,708.22</b>
<b>ACCOUNTS RECEIVABLE</b>							
ACCOUNTS RECEIVABLE	0.00	351,585.83	113,472.15	36,486.17	0.00	0.00	501,544.15
RENT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	11,977.82	11,977.82
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	139,277.58	0.00	0.00	0.00	0.00	0.00	139,277.58
A/R-EDGEWOOD WTR CO.	0.00	481.22	0.00	0.00	0.00	0.00	481.22
INTEREST RECEIVABLE - INVEST.	30,539.75	33,841.35	17,333.37	825.39	0.00	0.00	82,539.86
DELINQ. PROPERTY TAXES RECEIV	8,564.31	0.00	0.00	0.00	0.00	0.00	8,564.31
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	0.00	4,431.60
EMPLOYEE ADVANCES	<u>0.00</u>	<u>29.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>29.45</u>
<b>Total ACCOUNTS RECEIVABLE</b>	<b>178,603.22</b>	<b>388,596.81</b>	<b>132,135.00</b>	<b>37,533.14</b>	<b>0.00</b>	<b>11,977.82</b>	<b>748,845.99</b>
<b>MATERIAL INVENTORY</b>							
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	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>0.00</b>	<b>145,228.11</b>
<b>PREPAID EXPENSES</b>							
PREPAID EXPENSES	173.39	12,410.75	2,480.98	577.67	0.00	0.00	15,642.79
<b>Total PREPAID EXPENSES</b>	<b>173.39</b>	<b>12,410.75</b>	<b>2,480.98</b>	<b>577.67</b>	<b>0.00</b>	<b>0.00</b>	<b>15,642.79</b>
<b>DEFERRED CHARGES BOND ISSURE COSTS ( NET)</b>							
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	<u>0.00</u>	<u>(292,313.21)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(292,313.21)</u>
<b>Total DEFERRED CHARGES BOND ISSURE</b>	<b>0.00</b>	<b>57,386.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,386.33</b>
<b>Total CURRENT ASSETS</b>	<b>8,298,790.28</b>	<b>8,543,563.31</b>	<b>4,700,367.28</b>	<b>205,103.86</b>	<b>0.00</b>	<b>199,350.99</b>	<b>21,947,175.72</b>

# DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Balance Sheet  
As of 7/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
<b>FIXED ASSETS</b>							
<b>PROPERTY PLANT &amp; EQUIPMENT (NET)</b>							
OFFICE EQUIPMENT	21,365.79	82,955.44	40,151.99	9,105.46	0.00	0.00	153,578.68
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	(19,140.87)	(66,658.23)	(30,848.10)	(6,901.85)	0.00	0.00	(123,549.05)
ACCUM. DEPR. EQUIPMENT	19,937.18	4,614,265.01	287,681.77	43,990.78	0.00	0.00	4,965,874.74
UTILITY PLANT IN SERVICE	(18,789.48)	(2,769,128.37)	(136,556.79)	(41,586.31)	0.00	(102.40)	(2,966,163.35)
ACCUM. DEPR. UTILITY PLANT	81,156.48	20,484,991.85	5,659,395.29	0.00	0.00	1,219,163.61	27,444,707.23
INFRASTRUCTURE	(6,725.88)	(3,732,640.56)	(5,350,335.47)	0.00	0.00	(100,870.99)	(9,190,572.90)
ACCUM. DEPR. INFRASTRUCTURE	11,368,270.99	28,819,215.50	1,239,746.33	142,220.11	0.00	0.00	41,569,452.93
OTHER ASSETS	(8,574,473.34)	(10,318,549.75)	(272,426.80)	(55,641.99)	0.00	0.00	(19,221,091.88)
ACCUM DEPR. OZONE FACILITY	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
VEHICLES & EQUIPMENT	809,576.34	(301,812.71)	0.00	0.00	0.00	0.00	(301,812.71)
ACCUM. DEPR. VEHICLES & EQUIP	(754,379.77)	(517,469.78)	(8,113.28)	(357,340.27)	0.00	0.00	(1,763,775.41)
CONSTRUCTION IN PROGRESS	165,493.47	1,276,501.19	146,967.98	66,468.75	0.00	0.00	1,655,431.39
<b>Total PROPERTY PLANT &amp; EQUIPMENT (NET)</b>	<b>3,092,290.91</b>	<b>38,929,110.19</b>	<b>1,583,776.20</b>	<b>194,087.13</b>	<b>0.00</b>	<b>1,118,190.22</b>	<b>44,917,454.65</b>
<b>Total FIXED ASSETS</b>	<b>3,092,290.91</b>	<b>38,929,110.19</b>	<b>1,583,776.20</b>	<b>194,087.13</b>	<b>0.00</b>	<b>1,118,190.22</b>	<b>44,917,454.65</b>
<b>Total ASSETS</b>	<b>11,391,081.19</b>	<b>47,472,673.50</b>	<b>6,284,143.48</b>	<b>399,190.99</b>	<b>0.00</b>	<b>1,317,541.21</b>	<b>66,864,630.37</b>
<b>LIABILITIES</b>							
<b>CURRENT LIABILITIES</b>							
<b>ACCOUNTS PAYABLE</b>							
ACCOUNTS PAYABLE - TRADE	28,949.16	587,871.21	58,365.73	4,380.42	(2.25)	1,919.63	681,483.90
ACCOUNTS PAYABLE - SUSPENSE	2,129.63	4,424.93	3,803.20	1,768.27	2.25	0.00	12,128.28
LOSS PROTECTION PAYABLE	0.00	(247.10)	0.00	0.00	0.00	0.00	(247.10)
LINE PAYABLE	0.00	38.13	0.00	0.00	0.00	0.00	38.13
<b>Total ACCOUNTS PAYABLE</b>	<b>31,078.79</b>	<b>592,087.17</b>	<b>62,168.93</b>	<b>6,148.69</b>	<b>0.00</b>	<b>1,919.63</b>	<b>693,403.21</b>
<b>PAYROLL RELATED PAYABLES</b>							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	8,427.58	83,231.92	13,476.10	5,893.29	0.00	0.00	111,028.89
ACCRUED TAXES VAC/SICK	2,245.03	19,771.88	3,527.78	1,523.27	0.00	0.00	27,067.96
UNION DUES PAYABLE	8.16	65.39	(81.71)	8.16	0.00	0.00	0.00
OPEB PAYABLE	48,138.17	471,754.00	83,439.48	38,510.52	0.00	0.00	641,842.17

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KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Balance Sheet  
As of 7/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SIIS PAYABLE	0.00	(4,261.26)	0.00	0.00	0.00	0.00	(4,261.26)
MEDICAL INSURANCE PAYABLE	0.00	0.10	0.00	0.00	0.00	0.00	0.10
AFLAC PAYABLE	0.00	(0.01)	0.00	0.00	0.00	0.00	(0.01)
<b>Total PAYROLL RELATED PAYABLES</b>	<b>58,818.94</b>	<b>570,562.02</b>	<b>100,361.65</b>	<b>45,935.24</b>	<b>0.00</b>	<b>0.00</b>	<b>775,677.85</b>
<b>REFUNDABLE DEPOSITS</b>							
REFUNDABLE DEPOSITS	0.00	127,997.47	78,598.50	0.00	0.00	7,176.00	213,771.97
PREPAID USER FEES	0.00	52,463.47	19,529.64	5,836.87	0.00	0.00	77,829.98
<b>Total REFUNDABLE DEPOSITS</b>	<b>0.00</b>	<b>180,460.94</b>	<b>98,128.14</b>	<b>5,836.87</b>	<b>0.00</b>	<b>7,176.00</b>	<b>291,601.95</b>
<b>LONG TERM LIABILITIES</b>							
<b>BONDS PAYABLE</b>							
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRF Loan Payable #2	0.00	885,695.03	0.00	0.00	0.00	0.00	885,695.03
SRF Loan Interest Payable	0.00	2,184.71	0.00	0.00	0.00	0.00	2,184.71
SRF Loan Payable #3	0.00	1,302,627.93	0.00	0.00	0.00	0.00	1,302,627.93
SRF Loan Interest Payable #3	0.00	3,093.74	0.00	0.00	0.00	0.00	3,093.74
SRF Loan Payable #4	0.00	6,080,482.87	0.00	0.00	0.00	0.00	6,080,482.87
SRF Loan Interest Payable #4	0.00	12,110.29	0.00	0.00	0.00	0.00	12,110.29
SRF LOAN #5 PAYABLE	0.00	3,922,006.59	0.00	0.00	0.00	0.00	3,922,006.59
SRF LOAN #5 INTEREST PAYABLE	0.00	7,451.81	0.00	0.00	0.00	0.00	7,451.81
Total BONDS PAYABLE	0.00	12,215,652.97	0.00	0.00	0.00	0.00	12,215,652.97
<b>Total LONG TERM LIABILITIES</b>	<b>0.00</b>	<b>12,215,652.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,215,652.97</b>
<b>Total LIABILITIES</b>	<b>89,897.73</b>	<b>13,558,763.10</b>	<b>260,658.72</b>	<b>57,920.80</b>	<b>0.00</b>	<b>9,095.63</b>	<b>13,976,335.98</b>

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KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Balance Sheet  
As of 7/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
<b>FUND EQUITY</b>							
CONTRIBUTED CAPITAL							
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	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>0.00</b>	<b>1,352,375.40</b>
RETAINED EARNINGS							
RETAINED EARNINGS	6,929,332.71	30,962,844.78	2,156,152.90	1,087,897.55	0.00	133,954.40	41,270,182.34
<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>0.00</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	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>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	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>0.00</b>	<b>1,579,762.79</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>							
ADVALOREM TAXES	583,391.51	0.00	0.00	0.00	0.00	0.00	583,391.51
PERSONAL PROPERTY TAX	8,063.87	0.00	0.00	0.00	0.00	0.00	8,063.87
ADVALOREM MAKE-UP	472,837.96	0.00	0.00	0.00	0.00	0.00	472,837.96
STATE TAX DISTRIBUTION	791,046.44	0.00	0.00	0.00	0.00	0.00	791,046.44
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	3,793,611.73	1,896,823.95	530,773.14	0.00	0.00	6,221,208.82
RESIDENTIAL TIER 1 CONSUMPTION	0.00	364,935.52	38,231.20	0.00	0.00	0.00	403,166.72
RESIDENTIAL TIER 2 CONSUMPTION	0.00	77,469.27	0.00	0.00	0.00	0.00	77,469.27
RESIDENTIAL TIER 3 CONSUMPTION	0.00	87,845.93	0.00	0.00	0.00	0.00	87,845.93
RESIDENTIAL FIRE PROTECTION	0.00	88,681.76	0.00	0.00	0.00	0.00	88,681.76
USER FEES - COMMERCIAL	0.00	394,524.06	45,736.08	48,974.61	0.00	0.00	489,234.75
COMMERCIAL FIRE PROTECTION	0.00	101,682.62	0.00	0.00	0.00	0.00	101,682.62
COMMERCIAL CONSUMPTION	0.00	120,350.31	40,745.21	0.00	0.00	0.00	161,095.52
PENALTIES ON USER FEES	0.00	52,048.91	27,752.22	9,056.65	0.00	0.00	88,857.78
SERVICE CHARGES	0.00	16,521.47	0.00	0.00	0.00	0.00	16,521.47
RETURN CHECK FEES	0.00	562.56	0.00	0.00	0.00	0.00	562.56
CONNECTION FEES	0.00	24,000.00	14,400.00	0.00	0.00	0.00	38,400.00
INTEREST ON INVESTMENTS	265,028.65	301,456.60	153,626.30	25,567.92	0.00	0.00	745,679.47
TRANSFER FEE REVENUE	0.00	5,584.50	2,120.71	566.65	0.00	0.00	8,271.86
PLAN REVIEW FEE	0.00	2,125.00	1,375.00	0.00	0.00	0.00	3,500.00
SERVLINE ADMIN REVENUE	0.00	1,980.51	0.00	0.00	0.00	0.00	1,980.51



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KINGSBURY GENERAL IMPROVEMENT DISTRICT  
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As of 7/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SERVLIN LOSS INSURANCE	0.00	19,986.44	0.00	0.00	0.00	0.00	19,986.44
SERVLIN LINE INSURANCE	0.00	2,945.24	0.00	0.00	0.00	0.00	2,945.24
RENTAL INCOME	11,833.28	0.00	0.00	0.00	0.00	0.00	11,833.28
OTHER REVENUE	1,606.16	34,302.27	591.33	195.66	0.00	109,722.45	121,555.73
PAYROLL - MANAGER	(57,043.41)	(191,726.40)	(91,451.38)	(40,066.86)	0.00	0.00	(380,288.05)
PAYROLL - MAINTENANCE	(14,576.55)	(386,363.26)	0.00	(10,411.82)	0.00	0.00	(411,351.63)
PAYROLL - OFFICE	(25,122.43)	(66,993.30)	(50,244.92)	(25,122.17)	0.00	0.00	(167,482.82)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,485.19)	(9,934.21)	(2,466.50)	(1,174.14)	0.00	0.00	(15,060.04)
EMPLOYEE BENEFITS - MED. INS	(43,934.91)	(216,759.40)	(46,857.37)	(33,977.94)	0.00	0.00	(341,529.62)
EMPLOYEE BENEFITS - PERS	(24,207.57)	(148,333.37)	(35,905.31)	(18,130.34)	0.00	0.00	(226,576.59)
EMPLOYEE BENEFITS - SIIS	(870.02)	(5,977.19)	(645.08)	(556.37)	0.00	0.00	(8,048.66)
SEP/IRA	(81.19)	(810.26)	(97.53)	(32.54)	0.00	0.00	(1,021.52)
UNIFORMS	(188.53)	(3,537.08)	(67.80)	(85.68)	0.00	0.00	(3,879.09)
OPEB EXPENSE	56,529.51	(37,575.32)	(1,194.84)	35,905.48	0.00	0.00	53,664.83
ACCRUED LEAVE EXPENSE	(3,026.06)	(12,089.86)	(5,468.30)	(2,452.23)	0.00	0.00	(23,036.45)
OTHER PAYROLL EXPENSES	(101.18)	(1,740.26)	(337.47)	(101.55)	0.00	0.00	(2,280.46)
CAR ALLOWANCE EXPENSE	819.78	4,098.83	546.47	0.00	0.00	0.00	5,465.08
ACCOUNTING	(2,161.10)	(25,933.20)	(12,966.60)	(2,161.10)	0.00	0.00	(43,222.00)
LEGAL	(1,676.22)	(34,699.64)	(11,706.51)	(2,479.40)	0.00	0.00	(50,561.77)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	0.00	(1,320.00)
ENGINEERING & SURVEYING	(16,252.32)	(8,636.65)	(2,629.17)	(344.59)	0.00	0.00	(27,862.73)
EROSION AND DRAINAGE	(2,454.57)	0.00	0.00	0.00	0.00	0.00	(2,454.57)
ROAD MAINTENANCE & SUPPLIES	(328,236.43)	0.00	0.00	0.00	0.00	0.00	(328,236.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(1,225,979.13)	0.00	0.00	(1,225,979.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,795.72)	0.00	0.00	(31,795.72)
DCLTSA PRO-RATA M & O	0.00	0.00	(744,043.25)	0.00	0.00	0.00	(744,043.25)
DCLTSA ASSESSMENTS	0.00	0.00	(617,656.25)	0.00	0.00	0.00	(617,656.25)
BANK CHARGES	0.00	(50,749.08)	(34,176.95)	(9,892.60)	0.00	0.00	(94,818.63)
BUILDING REPAIRS AND MAINT.	(1,211.94)	(4,841.10)	(2,075.98)	(346.03)	0.00	(7,694.17)	(16,169.22)
COMPUTER EXPENSE	(3,019.20)	(51,131.20)	(12,924.97)	(4,874.90)	0.00	0.00	(71,950.27)
DUES & SUBSCRIPTIONS	(1,105.06)	(14,395.07)	(6,533.67)	(1,105.06)	0.00	0.00	(23,138.86)
EQUIP. SUPPLIES/MAINT./REPAIRS	(919.05)	(11,485.04)	(115,532.19)	(134.27)	0.00	(110.00)	(128,180.55)
EQUIPMENT RENTAL	(196.23)	(7,344.03)	(3,291.18)	(730.87)	0.00	(211.25)	(11,773.56)
FIELD SUPPLIES, TOOLS & SIGNS	(6,704.46)	0.00	0.00	(11,267.28)	0.00	0.00	(17,971.74)
SECURITY EXPENSE	0.00	(8,110.49)	(8,369.55)	0.00	0.00	0.00	(16,480.04)

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KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Balance Sheet  
As of 7/31/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
INSURANCE AND BONDS	(11,135.73)	(174,569.49)	(48,313.94)	(8,052.33)	0.00	(6,680.91)	(248,752.40)
INVENTORY PARTS	0.00	(7,126.91)	68.91	0.00	0.00	0.00	(7,058.00)
METER REPAIR & MAINT	0.00	(4,478.04)	0.00	0.00	0.00	0.00	(4,478.04)
LIEN FEES	0.00	(356.82)	0.00	0.00	0.00	0.00	(356.82)
MISCELLANEOUS EXPENDITURES	(3,514.18)	(19,582.70)	(10,990.83)	(2,627.51)	0.00	(7,365.96)	(44,081.18)
OFFICE JANITORIAL	(1,571.65)	(8,254.56)	(4,127.24)	(687.90)	0.00	(8,775.00)	(23,416.35)
OFFICE AND FACILITIES RENT	(3,520.66)	(42,247.92)	(21,123.96)	(3,533.86)	0.00	0.00	(70,426.40)
OFFICE SUPPLIES	(590.83)	(8,327.06)	(4,643.21)	(1,656.35)	0.00	(270.59)	(15,488.04)
PERMITS AND FEES	(111.56)	(8,444.94)	(669.36)	(611.56)	0.00	0.00	(9,837.42)
POSTAGE	0.00	(6,502.18)	(4,416.16)	(1,685.45)	0.00	0.00	(12,603.79)
PUBLICATION CHARGES	(227.64)	(713.13)	(316.47)	(1,325.40)	0.00	0.00	(2,582.64)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,543.66)	0.00	0.00	0.00	0.00	(1,543.66)
TELEPHONE	(167.89)	(15,003.94)	(1,683.76)	(167.89)	0.00	0.00	(17,023.48)
TRAINING AND SEMINARS	(84.31)	(4,460.49)	(388.21)	(84.31)	0.00	0.00	(5,017.32)
TRAVEL	(337.55)	(3,030.83)	(798.45)	(639.57)	0.00	0.00	(4,806.40)
TRUSTEE FEES	(2,255.00)	(27,060.00)	(13,530.00)	(2,255.00)	0.00	0.00	(45,100.00)
UTILITIES - GAS & ELECTRIC	(2,663.66)	(294,186.84)	(28,019.57)	(688.85)	0.00	(15,503.61)	(341,062.53)
VEHICLE EXP FUEL/OIL/SUPP	(4,648.06)	(31,607.94)	0.00	(4,380.80)	0.00	0.00	(40,636.80)
VEH EXP R&M	(16,385.74)	(24,997.86)	0.00	(3,081.21)	0.00	0.00	(44,464.81)
WATER MONITORING/SAMPLING	0.00	(18,417.00)	0.00	0.00	0.00	0.00	(18,417.00)
WATER/SEWER SHED MANAGEMENT	0.00	(30,441.24)	0.00	0.00	0.00	0.00	(30,441.24)
WATER DIST SYSTEM EXPENSE	0.00	(44,428.42)	0.00	0.00	0.00	0.00	(44,428.42)
WATER TREATMENT SYSTEM EXP	0.00	(57,522.93)	0.00	0.00	0.00	0.00	(57,522.93)
INTEREST EXPENSE	0.00	(350,356.55)	0.00	0.00	0.00	0.00	(350,356.55)
CAPITAL OUTLAY	(945,245.72)	(2,516,776.31)	(224,065.36)	(256,935.22)	0.00	(7,095.00)	(3,950,117.61)
AMORTIZATION OF BONDS	0.00	(12,570.88)	0.00	0.00	0.00	0.00	(12,570.88)
DEPRECIATION EXPENSE	0.00	(1,321,044.64)	(57,450.17)	0.00	0.00	0.00	(1,378,494.81)
<b>Total EXCESS REVENUE OVER EXPENDITURES</b>	<b>703,978.16</b>	<b>(839,455.56)</b>	<b>(5,267.68)</b>	<b>(940,714.49)</b>	<b>0.00</b>	<b>56,300.96</b>	<b>(1,025,158.61)</b>
<b>Total FUND EQUITY</b>	<b>8,208,892.55</b>	<b>33,913,910.40</b>	<b>6,023,484.76</b>	<b>147,183.06</b>	<b>0.00</b>	<b>190,255.36</b>	<b>48,483,726.13</b>

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



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 7/1/2023 Through 7/31/2023**

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	21,335.78	14,183.00	7,152.78	21,335.78	14,183.00	7,152.78	554,671.00	(533,335.22)	(96.15)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	9,664.00	(9,664.00)	(100.00)%
ADVALOREM MAKE-UP	16,893.54	11,231.00	5,662.54	16,893.54	11,231.00	5,662.54	453,822.00	(436,928.46)	(96.28)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	65,839.17	65,839.00	0.17	692,940.00	(627,100.83)	(90.50)%
<b>Total TAXES</b>	<b>104,068.49</b>	<b>91,253.00</b>	<b>12,815.49</b>	<b>104,068.49</b>	<b>91,253.00</b>	<b>12,815.49</b>	<b>1,711,097.00</b>	<b>(1,607,028.51)</b>	<b>(93.92)%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00	(160,000.00)	(100.00)%
INTEREST ON INVESTMENTS	80,911.41	34,696.00	46,215.41	80,911.41	34,696.00	46,215.41	24,440.00	56,471.41	231.06%
PLAN REVIEW FEE	750.00	375.00	375.00	750.00	375.00	375.00	2,750.00	(2,000.00)	(72.73)%
RENTAL INCOME	8,225.55	8,612.00	(386.45)	8,225.55	8,612.00	(386.45)	88,430.00	(80,204.45)	(90.70)%
OTHER REVENUE	2,515.00	2,248.00	267.00	2,515.00	2,248.00	267.00	26,976.00	(24,461.00)	(90.68)%
<b>Total MISCELLANEOUS</b>	<b>92,401.96</b>	<b>45,931.00</b>	<b>46,470.96</b>	<b>92,401.96</b>	<b>45,931.00</b>	<b>46,470.96</b>	<b>302,596.00</b>	<b>(210,194.04)</b>	<b>(69.46)%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	488,280.40	487,239.00	1,041.40	488,280.40	487,239.00	1,041.40	5,677,010.00	(5,188,729.60)	(91.40)%
RESIDENTIAL TIER 1 CONSUMPTION	47,980.17	48,278.00	(297.83)	47,980.17	48,278.00	(297.83)	380,600.00	(332,619.83)	(87.39)%
RESIDENTIAL TIER 2 CONSUMPTION	13,033.72	12,240.00	793.72	13,033.72	12,240.00	793.72	80,000.00	(66,966.28)	(83.71)%
RESIDENTIAL TIER 3 CONSUMPTION	14,692.38	14,679.00	13.38	14,692.38	14,679.00	13.38	72,000.00	(57,307.62)	(79.59)%
RESIDENTIAL FIRE PROTECTION	6,927.77	6,939.00	(11.23)	6,927.77	6,939.00	(11.23)	80,900.00	(73,972.23)	(91.44)%
USER FEES - COMMERCIAL	38,214.73	38,289.00	(74.27)	38,214.73	38,289.00	(74.27)	445,955.00	(407,740.27)	(91.43)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	7,844.78	7,844.00	0.78	94,137.00	(86,292.22)	(91.67)%
COMMERCIAL CONSUMPTION	16,768.86	14,080.00	2,688.86	16,768.86	14,080.00	2,688.86	120,547.00	(103,778.14)	(86.09)%
PENALTIES ON USER FEES	7,804.96	6,248.00	1,556.96	7,804.96	6,248.00	1,556.96	76,008.00	(68,203.04)	(89.73)%
SERVICE CHARGES	1,400.22	1,200.00	200.22	1,400.22	1,200.00	200.22	16,200.00	(14,799.78)	(91.36)%
RETURN CHECK FEES	20.00	40.00	(20.00)	20.00	40.00	(20.00)	480.00	(460.00)	(95.83)%
CONNECTION FEES	12,400.00	9,100.00	3,300.00	12,400.00	9,100.00	3,300.00	16,200.00	(3,800.00)	(23.46)%
TRANSFER FEE REVENUE	600.00	451.00	149.00	600.00	451.00	149.00	10,728.00	(10,128.00)	(94.41)%
SERVLINE ADMIN REVENUE	152.54	154.00	(1.46)	152.54	154.00	(1.46)	1,798.00	(1,645.46)	(91.52)%
SERVLINE LOSS INSURANCE	1,208.72	1,316.00	(107.28)	1,208.72	1,316.00	(107.28)	31,283.00	(30,084.28)	(96.14)%
SERVLINE LINE INSURANCE	237.20	237.00	0.20	237.20	237.00	0.20	2,270.00	(2,032.80)	(89.55)%
<b>Total USER FEES</b>	<b>657,566.45</b>	<b>648,334.00</b>	<b>9,232.45</b>	<b>657,566.45</b>	<b>648,334.00</b>	<b>9,232.45</b>	<b>7,106,126.00</b>	<b>(6,448,559.55)</b>	<b>(90.75)%</b>
<b>Total REVENUES</b>	<b>854,036.90</b>	<b>785,518.00</b>	<b>68,518.90</b>	<b>854,036.90</b>	<b>785,518.00</b>	<b>68,518.90</b>	<b>9,119,819.00</b>	<b>(8,265,782.10)</b>	<b>(90.64)%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 7/1/2023 Through 7/31/2023**

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	27,797.40	42,904.00	15,106.60	27,797.40	42,904.00	15,106.60	344,852.00	317,054.60	91.94%
PAYROLL - MAINTENANCE	24,951.19	46,294.00	21,342.81	24,951.19	46,294.00	21,342.81	522,419.00	497,467.81	95.22%
PAYROLL - OFFICE	12,340.65	14,639.00	2,298.35	12,340.65	14,639.00	2,298.35	163,306.00	150,965.35	92.44%
EMPLOYEE BENEFITS - FICA/MEDIC	1,042.33	1,609.00	566.67	1,042.33	1,609.00	566.67	16,039.00	14,996.67	93.50%
EMPLOYEE BENEFITS - MED. INS	32,926.02	45,862.00	12,935.98	32,926.02	45,862.00	12,935.98	359,961.00	327,034.98	90.85%
EMPLOYEE BENEFITS - PERS	15,393.56	25,089.00	9,695.44	15,393.56	25,089.00	9,695.44	253,911.00	238,517.44	93.94%
EMPLOYEE BENEFITS - SIS	33.81	794.00	760.19	33.81	794.00	760.19	11,380.00	11,346.19	99.70%
SEP/IRA	0.00	0.00	0.00	0.00	0.00	0.00	1,235.00	1,235.00	100.00%
UNIFORMS	425.00	4,679.00	4,254.00	425.00	4,679.00	4,254.00	7,760.00	7,335.00	94.52%
OPEB EXPENSE	4,611.17	15,821.00	11,209.83	4,611.17	15,821.00	11,209.83	311,495.00	306,883.83	98.52%
ACCRUED LEAVE EXPENSE	4,791.76	1,879.00	(2,912.76)	4,791.76	1,879.00	(2,912.76)	23,500.00	18,708.24	79.61%
OTHER PAYROLL EXPENSES	(0.04)	1,687.00	1,687.04	(0.04)	1,687.00	1,687.04	4,150.00	4,150.04	100.00%
CAR ALLOWANCE EXPENSE	(377.28)	(443.00)	(65.72)	(377.28)	(443.00)	(65.72)	(5,150.00)	(4,772.72)	92.67%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>123,935.57</b>	<b>200,814.00</b>	<b>76,878.43</b>	<b>123,935.57</b>	<b>200,814.00</b>	<b>76,878.43</b>	<b>2,014,858.00</b>	<b>1,890,922.43</b>	<b>93.85%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	42,000.00	37,000.00	88.10%
LEGAL	2,500.00	4,833.00	2,333.00	2,500.00	4,833.00	2,333.00	55,000.00	52,500.00	95.45%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	967.00	967.00	100.00%
ENGINEERING & SURVEYING	825.00	6,166.00	5,341.00	825.00	6,166.00	5,341.00	63,500.00	62,675.00	98.70%
EROSION AND DRAINAGE	(2,830.00)	6,500.00	9,330.00	(2,830.00)	6,500.00	9,330.00	5,000.00	7,830.00	156.60%
ROAD MAINTENANCE & SUPPLIES	0.00	5,500.00	5,500.00	0.00	5,500.00	5,500.00	315,599.00	315,599.00	100.00%
SNOW REMOVAL - FLOWING	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	181,413.25	181,414.00	0.75	181,413.25	181,414.00	0.75	732,924.00	551,510.75	75.25%
DCLTSA ASSESSMENTS	121,007.25	121,508.00	500.75	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	7,595.50	7,740.00	144.50	7,595.50	7,740.00	144.50	84,474.00	76,878.50	91.01%
BUILDING REPAIRS AND MAINT.	712.70	6,965.00	6,252.30	712.70	6,965.00	6,252.30	83,599.00	82,886.30	99.15%
COMPUTER EXPENSE	7,704.44	14,491.00	6,786.56	7,704.44	14,491.00	6,786.56	105,351.00	97,646.56	92.69%
DUES & SUBSCRIPTIONS	10,549.37	12,205.00	1,655.63	10,549.37	12,205.00	1,655.63	14,743.00	4,193.63	28.44%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 7/1/2023 Through 7/31/2023**

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	8,636.03	26,904.00	18,267.97	8,636.03	26,904.00	18,267.97	193,737.00	185,100.97	95.54%
EQUIPMENT RENTAL	436.69	1,741.00	1,304.31	436.69	1,741.00	1,304.31	13,222.00	12,785.31	96.70%
FIELD SUPPLIES, TOOLS & SIGNS	5,198.90	50.00	(5,148.90)	5,198.90	50.00	(5,148.90)	30,630.00	25,431.10	83.03%
SECURITY EXPENSE	2,222.90	2,815.00	592.10	2,222.90	2,815.00	592.10	16,687.00	14,464.10	86.68%
INSURANCE AND BONDS	123,044.88	126,498.00	3,453.12	123,044.88	126,498.00	3,453.12	140,316.00	17,271.12	12.31%
SAFETY EQUIPMENT	0.00	525.00	525.00	0.00	525.00	525.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	588.96	8,000.00	7,411.04	588.96	8,000.00	7,411.04	15,500.00	14,911.04	96.20%
METER REPAIR & MAINT	(345.28)	0.00	345.28	(345.28)	0.00	345.28	50,000.00	50,345.28	100.69%
LIEN FEES	0.00	0.00	0.00	0.00	0.00	0.00	410.00	410.00	100.00%
MISCELLANEOUS EXPENDITURES	594.59	2,860.00	2,265.41	594.59	2,860.00	2,265.41	31,488.00	30,893.41	98.11%
OFFICE JANITORIAL	1,836.00	1,861.00	25.00	1,836.00	1,861.00	25.00	20,724.00	18,888.00	91.14%
OFFICE AND FACILITIES RENT	5,416.40	4,334.00	(1,082.40)	5,416.40	4,334.00	(1,082.40)	75,997.00	70,580.60	92.87%
OFFICE SUPPLIES	1,050.85	4,616.00	3,565.15	1,050.85	4,616.00	3,565.15	24,313.00	23,262.15	95.68%
PERMITS AND FEES	968.00	1,840.00	872.00	968.00	1,840.00	872.00	9,911.00	8,943.00	90.23%
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00	12,500.00	100.00%
PUBLICATION CHARGES	299.00	680.00	381.00	299.00	680.00	381.00	7,300.00	7,001.00	95.90%
SHOP SUPPLIES/SMALL TOOLS	307.50	583.00	275.50	307.50	583.00	275.50	7,000.00	6,692.50	95.61%
TELEPHONE	1,323.55	1,394.00	70.45	1,323.55	1,394.00	70.45	17,580.00	16,256.45	92.47%
TRAINING AND SEMINARS	0.00	2,967.00	2,967.00	0.00	2,967.00	2,967.00	34,420.00	34,420.00	100.00%
TRAVEL	236.96	1,757.00	1,520.04	236.96	1,757.00	1,520.04	21,100.00	20,863.04	98.88%
TRUSTEE FEES	3,750.00	3,750.00	0.00	3,750.00	3,750.00	0.00	42,000.00	38,250.00	91.07%
UTILITIES - GAS & ELECTRIC	33,427.52	32,196.00	(1,231.52)	33,427.52	32,196.00	(1,231.52)	234,958.00	201,530.48	85.77%
VEHICLE EXP FUEL/OIL/SUPP	1,611.75	10,696.00	9,084.25	1,611.75	10,696.00	9,084.25	124,358.00	122,746.25	98.70%
VEH EXP R&M	5,820.25	4,663.00	(1,157.25)	5,820.25	4,663.00	(1,157.25)	40,760.00	34,939.75	85.72%
WATER MONITORING/SAMPLING	1,745.00	1,447.00	(298.00)	1,745.00	1,447.00	(298.00)	17,785.00	16,040.00	90.19%
WATER/SEWER SHED MANAGEMENT	15,210.00	15,500.00	290.00	15,210.00	15,500.00	290.00	15,000.00	(210.00)	(1.40)%
WATER DIST SYSTEM EXPENSE	255.44	5,544.00	5,288.56	255.44	5,544.00	5,288.56	66,520.00	66,264.56	99.62%
WATER TREATMENT SYSTEM EXP	4,431.57	6,075.00	1,643.43	4,431.57	6,075.00	1,643.43	72,910.00	68,478.43	93.92%
AMORTIZATION OF BONDS	869.49	870.00	0.51	869.49	870.00	0.51	11,701.00	10,831.51	92.57%
DEPRECIATION EXPENSE	0.00	115,920.00	115,920.00	0.00	115,920.00	115,920.00	1,363,551.00	1,363,551.00	100.00%
<b>Total OPERATING EXPENSES</b>	<b>553,414.46</b>	<b>758,408.00</b>	<b>204,993.54</b>	<b>553,414.46</b>	<b>758,408.00</b>	<b>204,993.54</b>	<b>5,519,680.00</b>	<b>4,966,265.54</b>	<b>89.97%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Statement of Revenues and Expenditures All Funds Combined  
 From 7/1/2023 Through 7/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	24,840.55	25,542.00	701.45	24,840.55	25,542.00	701.45	346,940.00	322,099.45	92.84%
CAPITAL OUTLAY	626,852.80	1,105,000.00	478,147.20	626,852.80	1,105,000.00	478,147.20	10,990,991.00	10,364,138.20	94.30%
<b>Total OTHER EXPENSES</b>	<u>651,693.35</u>	<u>1,130,542.00</u>	<u>478,848.65</u>	<u>651,693.35</u>	<u>1,130,542.00</u>	<u>478,848.65</u>	<u>11,337,931.00</u>	<u>10,686,237.65</u>	<u>94.25%</u>
<b>Total EXPENDITURES</b>	<u>1,329,043.38</u>	<u>2,089,764.00</u>	<u>760,720.62</u>	<u>1,329,043.38</u>	<u>2,089,764.00</u>	<u>760,720.62</u>	<u>18,872,469.00</u>	<u>17,543,425.62</u>	<u>92.96%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(475,006.48)</b>	<b>(1,304,246.00)</b>	<b>829,239.52</b>	<b>(475,006.48)</b>	<b>(1,304,246.00)</b>	<b>829,239.52</b>	<b>(9,752,650.00)</b>	<b>9,277,643.52</b>	<b>(95.13)%</b>



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



KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Statement of Revenues and Expenditures  
 From 7/1/2023 Through 7/31/2023

**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
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	21,335.78	14,183.00	7,152.78	21,335.78	14,183.00	7,152.78	554,671.00	(533,335.22)	(96.15)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	9,664.00	(9,664.00)	(100.00)%
ADVALOREM MAKE-UP	16,893.54	11,231.00	5,662.54	16,893.54	11,231.00	5,662.54	453,822.00	(436,928.46)	(96.28)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	65,839.17	65,839.00	0.17	692,940.00	(627,100.83)	(90.50)%
<b>Total TAXES</b>	<b>104,068.49</b>	<b>91,253.00</b>	<b>12,815.49</b>	<b>104,068.49</b>	<b>91,253.00</b>	<b>12,815.49</b>	<b>1,711,097.00</b>	<b>(1,607,028.51)</b>	<b>(93.92)%</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	29,937.22	9,715.00	20,222.22	29,937.22	9,715.00	20,222.22	7,821.00	22,116.22	282.78%
RENTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	22,200.00	(22,200.00)	(100.00)%
OTHER REVENUE	0.00	83.00	(83.00)	0.00	83.00	(83.00)	1,000.00	(1,000.00)	(100.00)%
<b>Total MISCELLANEOUS</b>	<b>29,937.22</b>	<b>9,798.00</b>	<b>20,139.22</b>	<b>29,937.22</b>	<b>9,798.00</b>	<b>20,139.22</b>	<b>71,021.00</b>	<b>(41,083.78)</b>	<b>(57.85)%</b>
<b>Total REVENUES</b>	<b>134,005.71</b>	<b>101,051.00</b>	<b>32,954.71</b>	<b>134,005.71</b>	<b>101,051.00</b>	<b>32,954.71</b>	<b>1,782,118.00</b>	<b>(1,648,112.29)</b>	<b>(92.48)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	4,169.61	6,435.00	2,265.39	4,169.61	6,435.00	2,265.39	51,728.00	47,558.39	91.94%
PAYROLL - MAINTENANCE	0.00	4,763.00	4,763.00	0.00	4,763.00	4,763.00	64,771.00	64,771.00	100.00%
PAYROLL - OFFICE	1,851.10	2,196.00	344.90	1,851.10	2,196.00	344.90	24,497.00	22,645.90	92.44%
EMPLOYEE BENEFITS - FICAMEDIC	92.11	200.00	107.89	92.11	200.00	107.89	2,099.00	2,006.89	95.61%
EMPLOYEE BENEFITS - MED. INS	3,427.20	6,864.00	3,436.80	3,427.20	6,864.00	3,436.80	55,590.00	52,162.80	93.83%
EMPLOYEE BENEFITS - PERS	1,428.73	3,220.00	1,791.27	1,428.73	3,220.00	1,791.27	36,646.00	35,217.27	96.10%
EMPLOYEE BENEFITS - SIIS	4.20	118.00	113.80	4.20	118.00	113.80	1,693.80	1,689.60	99.75%
SEPI/IRA	0.00	0.00	0.00	0.00	0.00	0.00	97.00	97.00	100.00%
UNIFORMS	12.75	702.00	689.25	12.75	702.00	689.25	1,164.00	1,151.25	98.90%
OPEB EXPENSE	345.84	1,265.00	919.16	345.84	1,265.00	919.16	43,609.00	43,263.16	99.21%
ACCRUED LEAVE EXPENSE	285.10	292.00	6.90	285.10	292.00	6.90	4,500.00	4,214.90	93.66%
OTHER PAYROLL EXPENSES	(0.02)	46.00	46.02	(0.02)	46.00	46.02	450.00	450.02	100.00%
CAR ALLOWANCE EXPENSE	(56.59)	(67.00)	(10.41)	(56.59)	(67.00)	(10.41)	(700.00)	(643.41)	91.92%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>11,560.03</b>	<b>26,034.00</b>	<b>14,473.97</b>	<b>11,560.03</b>	<b>26,034.00</b>	<b>14,473.97</b>	<b>286,149.00</b>	<b>274,588.97</b>	<b>95.96%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	250.00	250.00	0.00	250.00	250.00	0.00	2,100.00	1,850.00	88.10%
LEGAL	133.16	241.00	107.84	133.16	241.00	107.84	2,750.00	2,616.84	95.16%

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Statement of Revenues and Expenditures  
 From 7/1/2023 Through 7/31/2023

**DRAFT**

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	32.00	32.00	100.00%
ENGINEERING & SURVEYING	825.00	2,916.00	2,091.00	825.00	2,916.00	2,091.00	44,000.00	43,175.00	98.13%
EROSION AND DRAINAGE	(2,830.00)	6,500.00	9,330.00	(2,830.00)	6,500.00	9,330.00	5,000.00	7,830.00	156.60%
ROAD MAINTENANCE & SUPPLIES	0.00	5,500.00	5,500.00	0.00	5,500.00	5,500.00	315,599.00	315,599.00	100.00%
BUILDING REPAIRS AND MAINT.	10.29	158.00	147.71	10.29	158.00	147.71	6,942.00	6,931.71	99.85%
COMPUTER EXPENSE	68.63	641.00	572.37	68.63	641.00	572.37	3,993.00	3,924.37	98.28%
DUES & SUBSCRIPTIONS	507.97	556.00	48.03	507.97	556.00	48.03	674.00	166.03	24.63%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	0.00	375.00	375.00	4,500.00	4,500.00	100.00%
EQUIPMENT RENTAL	13.16	27.00	13.84	13.16	27.00	13.84	364.00	350.84	96.38%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	0.00	50.00	50.00	20,630.00	20,630.00	100.00%
SECURITY EXPENSE	0.00	42.00	42.00	0.00	42.00	42.00	18.00	18.00	100.00%
INSURANCE AND BONDS	4,419.00	8,151.00	3,732.00	4,419.00	8,151.00	3,732.00	6,879.00	2,460.00	35.76%
SAFETY EQUIPMENT	0.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	0.00	588.00	588.00	0.00	588.00	588.00	7,578.00	7,578.00	100.00%
OFFICE JANITORIAL	41.80	64.00	22.20	41.80	64.00	22.20	1,997.00	1,955.20	97.91%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	270.82	271.00	0.18	3,800.00	3,529.18	92.87%
OFFICE SUPPLIES	51.25	261.00	209.75	51.25	261.00	209.75	1,804.00	1,752.75	97.16%
PERMITS AND FEES	48.40	67.00	18.60	48.40	67.00	18.60	67.00	18.60	27.76%
PUBLICATION CHARGES	44.85	100.00	55.15	44.85	100.00	55.15	265.00	220.15	83.08%
TELEPHONE	12.94	13.00	0.06	12.94	13.00	0.06	144.00	131.06	91.01%
TRAINING AND SEMINARS	0.00	393.00	393.00	0.00	393.00	393.00	4,726.00	4,726.00	100.00%
TRAVEL	0.00	187.00	187.00	0.00	187.00	187.00	2,250.00	2,250.00	100.00%
TRUSTEE FEES	187.50	188.00	0.50	187.50	188.00	0.50	2,100.00	1,912.50	91.07%
UTILITIES - GAS & ELECTRIC	31.94	30.00	(1.94)	31.94	30.00	(1.94)	3,420.00	3,388.06	99.07%
VEHICLE EXP FUEL/OIL/SUPP	161.17	1,120.00	958.83	161.17	1,120.00	958.83	12,436.00	12,274.83	98.70%
VEH EXP R&M	2,871.81	844.00	(2,027.81)	2,871.81	844.00	(2,027.81)	8,601.00	5,729.19	66.61%
<b>Total OPERATING EXPENSES</b>	<b>7,119.69</b>	<b>30,033.00</b>	<b>22,913.31</b>	<b>7,119.69</b>	<b>30,033.00</b>	<b>22,913.31</b>	<b>463,169.00</b>	<b>456,049.31</b>	<b>98.46%</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	29,611.89	500,000.00	470,388.11	29,611.89	500,000.00	470,388.11	2,278,866.00	2,249,254.11	98.70%
<b>Total OTHER EXPENSES</b>	<b>29,611.89</b>	<b>500,000.00</b>	<b>470,388.11</b>	<b>29,611.89</b>	<b>500,000.00</b>	<b>470,388.11</b>	<b>2,278,871.00</b>	<b>2,249,259.11</b>	<b>98.70%</b>
<b>Total EXPENDITURES</b>	<b>48,291.61</b>	<b>556,067.00</b>	<b>507,775.39</b>	<b>48,291.61</b>	<b>556,067.00</b>	<b>507,775.39</b>	<b>3,028,189.00</b>	<b>2,979,897.39</b>	<b>98.41%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>85,714.10</b>	<b>(455,016.00)</b>	<b>540,730.10</b>	<b>85,714.10</b>	<b>(455,016.00)</b>	<b>540,730.10</b>	<b>(1,246,871.00)</b>	<b>1,331,785.10</b>	<b>(106.88)%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 7/1/2023 Through 7/31/2023

**DRAFT**

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	33,173.70	15,267.00	17,906.70	33,173.70	15,267.00	17,906.70	10,509.00	22,664.70	215.67%
PLAN REVIEW FEE	625.00	250.00	375.00	625.00	250.00	375.00	1,250.00	(625.00)	(60.00)%
OTHER REVENUE	2,515.00	2,150.00	365.00	2,515.00	2,150.00	365.00	25,800.00	(23,285.00)	(90.25)%
<b>Total MISCELLANEOUS</b>	<b>36,313.70</b>	<b>17,667.00</b>	<b>18,646.70</b>	<b>36,313.70</b>	<b>17,667.00</b>	<b>18,646.70</b>	<b>37,559.00</b>	<b>(1,245.30)</b>	<b>(3.32)%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	295,011.22	293,626.00	1,385.22	295,011.22	293,626.00	1,385.22	3,504,333.00	(3,209,321.78)	(91.58)%
RESIDENTIAL TIER 1 CONSUMPTION	39,378.18	42,770.00	(3,391.82)	39,378.18	42,770.00	(3,391.82)	350,000.00	(310,621.82)	(88.75)%
RESIDENTIAL TIER 2 CONSUMPTION	13,033.72	12,240.00	793.72	13,033.72	12,240.00	793.72	80,000.00	(66,966.28)	(83.71)%
RESIDENTIAL TIER 3 CONSUMPTION	14,692.38	14,679.00	13.38	14,692.38	14,679.00	13.38	72,000.00	(57,307.62)	(79.59)%
RESIDENTIAL FIRE PROTECTION	6,927.77	6,939.00	(11.23)	6,927.77	6,939.00	(11.23)	80,900.00	(73,972.23)	(91.44)%
USER FEES - COMMERCIAL	30,337.53	30,382.00	(44.47)	30,337.53	30,382.00	(44.47)	364,584.00	(334,246.47)	(91.68)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	7,844.78	7,844.00	0.78	94,137.00	(86,292.22)	(91.67)%
COMMERCIAL CONSUMPTION	13,984.83	10,678.00	3,306.83	13,984.83	10,678.00	3,306.83	88,987.00	(75,002.17)	(84.28)%
PENALTIES ON USER FEES	4,589.64	3,938.00	651.64	4,589.64	3,938.00	651.64	49,200.00	(44,610.36)	(90.67)%
SERVICE CHARGES	1,400.22	1,200.00	200.22	1,400.22	1,200.00	200.22	16,200.00	(14,799.78)	(91.36)%
RETURN CHECK FEES	20.00	40.00	(20.00)	20.00	40.00	(20.00)	480.00	(460.00)	(95.83)%
CONNECTION FEES	8,200.00	8,500.00	(300.00)	8,200.00	8,500.00	(300.00)	10,200.00	(2,000.00)	(19.61)%
TRANSFER FEE REVENUE	353.25	274.00	79.25	353.25	274.00	79.25	5,760.00	(5,406.75)	(93.87)%
SERVLINE ADMIN REVENUE	152.54	154.00	(1.46)	152.54	154.00	(1.46)	1,798.00	(1,645.46)	(91.52)%
SERVLINE LOSS INSURANCE	1,208.72	1,316.00	(107.28)	1,208.72	1,316.00	(107.28)	31,293.00	(30,084.28)	(96.14)%
SERVLINE LINE INSURANCE	237.20	237.00	0.20	237.20	237.00	0.20	2,270.00	(2,032.80)	(89.55)%
<b>Total USER FEES</b>	<b>437,371.98</b>	<b>434,817.00</b>	<b>2,554.98</b>	<b>437,371.98</b>	<b>434,817.00</b>	<b>2,554.98</b>	<b>4,752,142.00</b>	<b>(4,314,770.02)</b>	<b>(90.80)%</b>
<b>Total REVENUES</b>	<b>473,685.68</b>	<b>452,484.00</b>	<b>21,201.68</b>	<b>473,685.68</b>	<b>452,484.00</b>	<b>21,201.68</b>	<b>4,789,701.00</b>	<b>(4,316,015.32)</b>	<b>(90.11)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	14,069.83	20,276.00	6,206.17	14,069.83	20,276.00	6,206.17	173,189.00	159,119.17	91.88%
PAYROLL - MAINTENANCE	24,951.19	38,129.00	13,177.81	24,951.19	38,129.00	13,177.81	411,382.00	386,430.81	93.93%
PAYROLL - OFFICE	4,936.28	5,857.00	920.72	4,936.28	5,857.00	920.72	65,321.00	60,384.72	92.44%
EMPLOYEE BENEFITS - FICAMEDIC	696.54	995.00	298.46	696.54	995.00	298.46	10,079.00	9,382.46	93.09%
EMPLOYEE BENEFITS - MED. INS	21,223.92	27,207.00	5,983.08	21,223.92	27,207.00	5,983.08	219,521.00	198,297.08	90.33%
EMPLOYEE BENEFITS - PERS	10,338.79	15,555.00	5,216.21	10,338.79	15,555.00	5,216.21	156,320.00	145,981.21	93.39%
EMPLOYEE BENEFITS - SIIS	15.30	529.00	513.70	15.30	529.00	513.70	7,917.00	7,901.70	99.81%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 7/1/2023 Through 7/31/2023

WATER FUND (20)	Current Period		Current Period		Current Year	YTD Budget		YTD Budget		Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget	Variance		Actual	Actual	Variance	Remaining			
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	962.00	962.00	962.00	962.00	100.00%
UNIFORMS	403.75	3,481.00	3,077.25	3,077.25	403.75	3,481.00	3,077.25	5,772.00	5,772.00	5,772.00	5,368.25	93.01%
OPEB EXPENSE	3,389.21	11,550.00	8,160.79	8,160.79	3,389.21	11,550.00	8,160.79	199,356.00	199,356.00	199,356.00	195,966.79	98.30%
ACCRUED LEAVE EXPENSE	4,159.89	1,087.00	(3,072.89)	(3,072.89)	4,159.89	1,087.00	(3,072.89)	13,000.00	13,000.00	13,000.00	8,840.11	68.00%
OTHER PAYROLL EXPENSES	(0.05)	1,600.00	1,600.05	1,600.05	(0.05)	1,600.00	1,600.05	3,200.00	3,200.00	3,200.00	3,200.05	100.00%
CAR ALLOWANCE EXPENSE	(282.97)	(334.00)	(51.03)	(51.03)	(282.97)	(334.00)	(51.03)	(4,000.00)	(4,000.00)	(4,000.00)	(3,717.03)	92.93%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>83,901.68</b>	<b>125,932.00</b>	<b>42,030.32</b>	<b>42,030.32</b>	<b>83,901.68</b>	<b>125,932.00</b>	<b>42,030.32</b>	<b>1,262,019.00</b>	<b>1,262,019.00</b>	<b>1,262,019.00</b>	<b>1,178,117.32</b>	<b>93.35%</b>
<b>OPERATING EXPENSES</b>												
ACCOUNTING	3,000.00	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00	25,200.00	25,200.00	25,200.00	22,200.00	88.10%
LEGAL	1,565.39	2,900.00	1,334.61	1,334.61	1,565.39	2,900.00	1,334.61	33,000.00	33,000.00	33,000.00	31,434.61	95.26%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	756.00	756.00	756.00	756.00	100.00%
ENGINEERING & SURVEYING	0.00	1,896.00	1,896.00	1,896.00	0.00	1,896.00	1,896.00	12,750.00	12,750.00	12,750.00	12,750.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,025.62	4,109.00	83.38	83.38	4,025.62	4,109.00	83.38	45,696.00	45,696.00	45,696.00	41,670.38	91.19%
BUILDING REPAIRS AND MAINT.	192.08	2,500.00	2,307.92	2,307.92	192.08	2,500.00	2,307.92	30,000.00	30,000.00	30,000.00	29,807.92	99.36%
COMPUTER EXPENSE	7,096.70	11,700.00	4,603.30	4,603.30	7,096.70	11,700.00	4,603.30	68,942.00	68,942.00	68,942.00	61,845.30	89.71%
DUES & SUBSCRIPTIONS	6,485.62	7,579.00	1,093.38	1,093.38	6,485.62	7,579.00	1,093.38	9,038.00	9,038.00	9,038.00	2,552.38	28.24%
EQUIP. SUPPLIES/MAINT./REPAIRS	330.86	8,700.00	8,369.14	8,369.14	330.86	8,700.00	8,369.14	14,750.00	14,750.00	14,750.00	14,419.14	97.76%
EQUIPMENT RENTAL	315.18	968.00	652.82	652.82	315.18	968.00	652.82	8,028.00	8,028.00	8,028.00	7,712.82	96.07%
SECURITY EXPENSE	1,292.76	1,800.00	507.24	507.24	1,292.76	1,800.00	507.24	9,531.00	9,531.00	9,531.00	8,238.24	86.44%
INSURANCE AND BONDS	84,095.39	85,000.00	904.61	904.61	84,095.39	85,000.00	904.61	104,231.00	104,231.00	104,231.00	20,135.61	19.32%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
INVENTORY PARTS	588.96	8,000.00	7,411.04	7,411.04	588.96	8,000.00	7,411.04	15,000.00	15,000.00	15,000.00	14,411.04	96.07%
METER REPAIR & MAINT	(345.28)	0.00	345.28	345.28	(345.28)	0.00	345.28	50,000.00	50,000.00	50,000.00	50,345.28	100.69%
LIEN FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410.00	410.00	410.00	410.00	100.00%
MISCELLANEOUS EXPENDITURES	0.00	837.00	837.00	837.00	0.00	837.00	837.00	7,200.00	7,200.00	7,200.00	7,200.00	100.00%
OFFICE JANITORIAL	501.60	772.00	270.40	270.40	501.60	772.00	270.40	8,784.00	8,784.00	8,784.00	8,282.40	94.29%
OFFICE AND FACILITIES RENT	3,249.84	2,167.00	(1,082.84)	(1,082.84)	3,249.84	2,167.00	(1,082.84)	45,598.00	45,598.00	45,598.00	42,348.16	92.87%
OFFICE SUPPLIES	628.69	2,657.00	2,028.31	2,028.31	628.69	2,657.00	2,028.31	13,632.00	13,632.00	13,632.00	13,003.31	95.39%
PERMITS AND FEES	580.80	1,300.00	719.20	719.20	580.80	1,300.00	719.20	8,771.00	8,771.00	8,771.00	8,190.20	93.38%
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,750.00	6,750.00	6,750.00	6,750.00	100.00%
PUBLICATION CHARGES	119.60	180.00	60.40	60.40	119.60	180.00	60.40	3,180.00	3,180.00	3,180.00	3,060.40	96.24%

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**DRAFT**

WATER FUND (20)	Current Period		Current Period		Current Year	YTD Budget		YTD Budget	Total Budget -		Percent Total
	Actual	Budget	Budget	Variance		Actual	Actual		Variance	Revised	
SHOP SUPPLIES/SMALL TOOLS	307.50	583.00	583.00	275.50	307.50	583.00	583.00	275.50	7,000.00	6,692.50	95.61%
TELEPHONE	1,167.21	1,232.00	1,232.00	64.79	1,167.21	1,232.00	1,232.00	64.79	15,768.00	14,600.79	92.60%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	1,914.00	0.00	1,914.00	1,914.00	1,914.00	22,968.00	22,968.00	100.00%
TRAVEL	125.59	1,117.00	1,117.00	991.41	125.59	1,117.00	1,117.00	991.41	13,404.00	13,278.41	99.06%
TRUSTEE FEES	2,250.00	2,250.00	2,250.00	0.00	2,250.00	2,250.00	2,250.00	0.00	25,200.00	22,950.00	91.07%
UTILITIES - GAS & ELECTRIC	29,990.30	28,127.00	28,127.00	(1,863.30)	29,990.30	28,127.00	28,127.00	(1,863.30)	196,779.00	166,788.70	84.76%
VEHICLE EXP FUEL/OIL/SUPP	1,289.41	8,290.00	8,290.00	7,000.59	1,289.41	8,290.00	8,290.00	7,000.59	99,486.00	98,196.59	98.70%
VEH EXP R&M	2,938.86	3,039.00	3,039.00	100.14	2,938.86	3,039.00	3,039.00	100.14	24,307.00	21,368.14	87.91%
WATER MONITORING/SAMPLING	1,745.00	1,447.00	1,447.00	(298.00)	1,745.00	1,447.00	1,447.00	(298.00)	17,785.00	16,040.00	90.19%
WATER/SEWER SHED MANAGEMENT	15,210.00	15,500.00	15,500.00	290.00	15,210.00	15,500.00	15,500.00	290.00	15,000.00	(210.00)	-1.40%
WATER DIST SYSTEM EXPENSE	255.44	5,544.00	5,544.00	5,288.56	255.44	5,544.00	5,544.00	5,288.56	66,520.00	66,264.56	99.62%
WATER TREATMENT SYSTEM EXP	4,431.57	6,075.00	6,075.00	1,643.43	4,431.57	6,075.00	6,075.00	1,643.43	72,910.00	68,478.43	93.92%
AMORTIZATION OF BONDS	869.49	870.00	870.00	0.51	869.49	870.00	870.00	0.51	11,701.00	10,831.51	92.57%
DEPRECIATION EXPENSE	0.00	111,252.00	111,252.00	111,252.00	0.00	111,252.00	111,252.00	111,252.00	1,293,387.00	1,293,387.00	100.00%
<b>Total OPERATING EXPENSES</b>	<b>174,304.18</b>	<b>333,305.00</b>	<b>333,305.00</b>	<b>159,000.82</b>	<b>174,304.18</b>	<b>333,305.00</b>	<b>333,305.00</b>	<b>159,000.82</b>	<b>2,437,345.00</b>	<b>2,263,040.82</b>	<b>92.85%</b>
<b>OTHER EXPENSES</b>											
INTEREST EXPENSE	24,840.55	25,542.00	25,542.00	701.45	24,840.55	25,542.00	25,542.00	701.45	346,890.00	322,049.45	92.84%
CAPITAL OUTLAY	533,412.18	540,000.00	540,000.00	6,587.82	533,412.18	540,000.00	540,000.00	6,587.82	8,040,385.00	7,506,972.82	93.37%
<b>Total OTHER EXPENSES</b>	<b>558,252.73</b>	<b>565,542.00</b>	<b>565,542.00</b>	<b>7,289.27</b>	<b>558,252.73</b>	<b>565,542.00</b>	<b>565,542.00</b>	<b>7,289.27</b>	<b>8,387,275.00</b>	<b>7,829,022.27</b>	<b>93.34%</b>
<b>Total EXPENDITURES</b>	<b>816,458.59</b>	<b>1,024,779.00</b>	<b>1,024,779.00</b>	<b>208,320.41</b>	<b>816,458.59</b>	<b>1,024,779.00</b>	<b>1,024,779.00</b>	<b>208,320.41</b>	<b>12,086,639.00</b>	<b>11,270,180.41</b>	<b>93.24%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(342,772.91)</b>	<b>(572,295.00)</b>	<b>(572,295.00)</b>	<b>229,522.09</b>	<b>(342,772.91)</b>	<b>(572,295.00)</b>	<b>(572,295.00)</b>	<b>229,522.09</b>	<b>(7,296,938.00)</b>	<b>6,954,165.09</b>	<b>(95.30)%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
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**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>REVENUES</b>									
SEWER FUND (30)									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	16,991.40	7,286.00	9,705.40	16,991.40	7,286.00	9,705.40	4,888.00	12,103.40	247.61%
PLAN REVIEW FEE	125.00	125.00	0.00	125.00	125.00	0.00	1,500.00	(1,375.00)	(91.67)%
OTHER REVENUE	0.00	13.00	(13.00)	0.00	13.00	(13.00)	150.00	(150.00)	(100.00)%
<b>Total MISCELLANEOUS</b>	<b>17,116.40</b>	<b>7,424.00</b>	<b>9,692.40</b>	<b>17,116.40</b>	<b>7,424.00</b>	<b>9,692.40</b>	<b>6,538.00</b>	<b>10,578.40</b>	<b>161.80%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	145,824.92	146,107.00	(282.08)	145,824.92	146,107.00	(282.08)	1,751,117.00	(1,605,292.08)	(91.67)%
RESIDENTIAL TIER 1 CONSUMPTION	8,601.99	5,508.00	3,093.99	8,601.99	5,508.00	3,093.99	30,600.00	(21,998.01)	(71.89)%
USER FEES - COMMERCIAL	3,503.20	3,533.00	(29.80)	3,503.20	3,533.00	(29.80)	42,401.00	(38,897.80)	(91.74)%
COMMERCIAL CONSUMPTION	2,784.03	3,402.00	(617.97)	2,784.03	3,402.00	(617.97)	31,560.00	(28,775.97)	(91.18)%
PENALTIES ON USER FEES	2,406.09	1,680.00	726.09	2,406.09	1,680.00	726.09	20,400.00	(17,993.91)	(88.21)%
CONNECTION FEES	4,200.00	600.00	3,600.00	4,200.00	600.00	3,600.00	6,000.00	(1,800.00)	(30.00)%
TRANSFER FEE REVENUE	183.75	132.00	51.75	183.75	132.00	51.75	3,996.00	(3,812.25)	(95.40)%
<b>Total USER FEES</b>	<b>167,503.98</b>	<b>160,962.00</b>	<b>6,541.98</b>	<b>167,503.98</b>	<b>160,962.00</b>	<b>6,541.98</b>	<b>1,886,074.00</b>	<b>(1,718,570.02)</b>	<b>(91.12)%</b>
<b>Total REVENUES</b>	<b>184,620.38</b>	<b>168,386.00</b>	<b>16,234.38</b>	<b>184,620.38</b>	<b>168,386.00</b>	<b>16,234.38</b>	<b>1,892,612.00</b>	<b>(1,707,991.62)</b>	<b>(90.25)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	6,653.02	11,092.00	4,438.98	6,653.02	11,092.00	4,438.98	83,314.00	76,660.98	92.01%
PAYROLL - OFFICE	3,702.20	4,391.00	688.80	3,702.20	4,391.00	688.80	48,991.00	45,288.80	92.44%
EMPLOYEE BENEFITS - FICA/MEDIC	179.94	254.00	74.06	179.94	254.00	74.06	2,249.00	2,069.06	92.00%
EMPLOYEE BENEFITS - MED. INS	5,707.69	6,855.00	1,147.31	5,707.69	6,855.00	1,147.31	43,147.00	37,439.31	86.77%
EMPLOYEE BENEFITS - PERS	2,556.77	3,848.00	1,291.23	2,556.77	3,848.00	1,291.23	33,854.00	31,297.23	92.45%
EMPLOYEE BENEFITS - SIIS	10.13	63.00	52.87	10.13	63.00	52.87	614.00	603.87	98.35%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	128.00	128.00	100.00%
UNIFORMS	8.50	58.00	49.50	8.50	58.00	49.50	97.00	88.50	91.24%
OPEB EXPENSE	599.45	2,057.00	1,457.55	599.45	2,057.00	1,457.55	37,380.00	36,780.55	98.40%
ACCRUED LEAVE EXPENSE	279.60	333.00	53.40	279.60	333.00	53.40	4,000.00	3,720.40	93.01%
OTHER PAYROLL EXPENSES	0.01	16.00	15.99	0.01	16.00	15.99	200.00	199.99	100.00%
CAR ALLOWANCE EXPENSE	(37.72)	(42.00)	(4.28)	(37.72)	(42.00)	(4.28)	(400.00)	(362.28)	90.57%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>19,659.59</b>	<b>28,925.00</b>	<b>9,265.41</b>	<b>19,659.59</b>	<b>28,925.00</b>	<b>9,265.41</b>	<b>253,574.00</b>	<b>233,914.41</b>	<b>92.25%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	1,500.00	1,500.00	0.00	1,500.00	1,500.00	0.00	12,600.00	11,100.00	88.10%
LEGAL	668.29	1,450.00	781.71	668.29	1,450.00	781.71	16,500.00	15,831.71	95.95%



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**DRAFT**

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
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	854.00	854.00	6,250.00	6,250.00	100.00%
DCLTSA PRO-RATA M & O	181,413.25	181,414.00	0.75	181,413.25	181,414.00	0.75	732,924.00	551,510.75	75.25%
DCLTSA ASSESSMENTS	121,007.25	121,508.00	500.75	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	2,658.43	2,704.00	45.57	2,658.43	2,704.00	45.57	31,191.00	28,532.57	91.48%
BUILDING REPAIRS AND MAINT.	61.74	2,618.00	2,556.26	61.74	2,618.00	2,556.26	31,419.00	31,357.26	99.80%
COMPUTER EXPENSE	455.48	500.00	44.52	455.48	500.00	44.52	26,484.00	26,028.52	98.28%
DUES & SUBSCRIPTIONS	3,047.81	3,500.00	452.19	3,047.81	3,500.00	452.19	4,346.00	1,298.19	29.87%
EQUIP. SUPPLIES/MAINT./REPAIRS	8,305.17	17,729.00	9,423.83	8,305.17	17,729.00	9,423.83	173,787.00	165,481.83	95.22%
EQUIPMENT RENTAL	78.94	600.00	521.06	78.94	600.00	521.06	3,847.00	3,768.06	97.95%
SECURITY EXPENSE	930.14	955.00	24.86	930.14	955.00	24.86	7,120.00	6,189.86	86.94%
INSURANCE AND BONDS	26,513.98	25,676.00	(837.98)	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	0.00	383.00	383.00	0.00	383.00	383.00	4,600.00	4,600.00	100.00%
OFFICE JANITORIAL	250.80	386.00	135.20	250.80	386.00	135.20	4,392.00	4,141.20	94.29%
OFFICE AND FACILITIES RENT	1,624.92	1,625.00	0.08	1,624.92	1,625.00	0.08	22,799.00	21,174.08	92.87%
OFFICE SUPPLIES	316.54	1,354.00	1,037.46	316.54	1,354.00	1,037.46	7,266.00	6,949.46	95.64%
PERMITS AND FEES	290.40	405.00	114.60	290.40	405.00	114.60	405.00	114.60	28.30%
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	4,625.00	4,625.00	100.00%
PUBLICATION CHARGES	89.70	250.00	160.30	89.70	250.00	160.30	1,590.00	1,500.30	94.36%
TELEPHONE	130.46	136.00	5.54	130.46	136.00	5.54	1,524.00	1,393.54	91.44%
TRAINING AND SEMINARS	0.00	489.00	489.00	0.00	489.00	489.00	5,874.00	5,874.00	100.00%
TRAVEL	82.94	288.00	205.06	82.94	288.00	205.06	3,462.00	3,379.06	97.60%
TRUSTEE FEES	1,125.00	1,125.00	0.00	1,125.00	1,125.00	0.00	12,600.00	11,475.00	91.07%
UTILITIES - GAS & ELECTRIC	2,321.60	3,550.00	1,228.40	2,321.60	3,550.00	1,228.40	23,518.00	21,196.40	90.13%
DEPRECIATION EXPENSE	0.00	4,668.00	4,668.00	0.00	4,668.00	4,668.00	70,164.00	70,164.00	100.00%
<b>Total OPERATING EXPENSES</b>	<b>352,872.84</b>	<b>375,667.00</b>	<b>22,794.16</b>	<b>352,872.84</b>	<b>375,667.00</b>	<b>22,794.16</b>	<b>1,742,049.00</b>	<b>1,389,176.16</b>	<b>79.74%</b>
<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	55,772.73	56,000.00	227.27	55,772.73	56,000.00	227.27	211,634.00	155,861.27	73.65%
<b>Total OTHER EXPENSES</b>	<b>55,772.73</b>	<b>56,000.00</b>	<b>227.27</b>	<b>55,772.73</b>	<b>56,000.00</b>	<b>227.27</b>	<b>211,669.00</b>	<b>155,896.27</b>	<b>73.65%</b>
<b>Total EXPENDITURES</b>	<b>428,305.16</b>	<b>460,592.00</b>	<b>32,286.84</b>	<b>428,305.16</b>	<b>460,592.00</b>	<b>32,286.84</b>	<b>2,207,292.00</b>	<b>1,778,986.84</b>	<b>80.60%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(243,684.78)</b>	<b>(292,206.00)</b>	<b>48,521.22</b>	<b>(243,684.78)</b>	<b>(292,206.00)</b>	<b>48,521.22</b>	<b>(314,680.00)</b>	<b>70,995.22</b>	<b>(22.56)%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Statement of Revenues and Expenditures  
 From 7/1/2023 Through 7/31/2023

**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>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	120,000.00	(120,000.00)	(100.00)%
INTEREST ON INVESTMENTS	809.09	2,428.00	(1,618.91)	809.09	2,428.00	(1,618.91)	1,222.00	(412.91)	(33.79)%
OTHER REVENUE	0.00	2.00	(2.00)	0.00	2.00	(2.00)	26.00	(26.00)	(100.00)%
<b>Total MISCELLANEOUS</b>	<b>809.09</b>	<b>2,430.00</b>	<b>(1,620.91)</b>	<b>809.09</b>	<b>2,430.00</b>	<b>(1,620.91)</b>	<b>121,248.00</b>	<b>(120,438.91)</b>	<b>(99.33)%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	47,444.26	47,506.00	(61.74)	47,444.26	47,506.00	(61.74)	421,560.00	(374,115.74)	(88.75)%
USER FEES - COMMERCIAL	4,374.00	4,374.00	0.00	4,374.00	4,374.00	0.00	38,970.00	(34,596.00)	(88.78)%
PENALTIES ON USER FEES	809.23	630.00	179.23	809.23	630.00	179.23	6,408.00	(5,598.77)	(87.37)%
TRANSFER FEE REVENUE	63.00	45.00	18.00	63.00	45.00	18.00	972.00	(909.00)	(93.52)%
<b>Total USER FEES</b>	<b>52,690.49</b>	<b>52,555.00</b>	<b>135.49</b>	<b>52,690.49</b>	<b>52,555.00</b>	<b>135.49</b>	<b>467,910.00</b>	<b>(415,219.51)</b>	<b>(88.74)%</b>
<b>Total REVENUES</b>	<b>53,499.58</b>	<b>54,985.00</b>	<b>(1,485.42)</b>	<b>53,499.58</b>	<b>54,985.00</b>	<b>(1,485.42)</b>	<b>589,158.00</b>	<b>(535,658.42)</b>	<b>(90.92)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	2,904.94	5,101.00	2,196.06	2,904.94	5,101.00	2,196.06	36,621.00	33,716.06	92.07%
PAYROLL - MAINTENANCE	0.00	3,402.00	3,402.00	0.00	3,402.00	3,402.00	46,266.00	46,266.00	100.00%
PAYROLL - OFFICE	1,851.07	2,195.00	343.93	1,851.07	2,195.00	343.93	24,497.00	22,645.93	92.44%
EMPLOYEE BENEFITS - FICA/MEDIC	73.74	160.00	86.26	73.74	160.00	86.26	1,612.00	1,538.26	95.43%
EMPLOYEE BENEFITS - MED. INS	2,567.21	4,936.00	2,368.79	2,567.21	4,936.00	2,368.79	41,703.00	39,135.79	93.84%
EMPLOYEE BENEFITS - PERS	1,069.27	2,466.00	1,396.73	1,069.27	2,466.00	1,396.73	27,091.00	26,021.73	96.05%
EMPLOYEE BENEFITS - SIIS	4.18	84.00	79.82	4.18	84.00	79.82	1,151.00	1,146.82	99.64%
SEP/IRA	0.00	0.00	0.00	0.00	0.00	0.00	48.00	48.00	100.00%
UNIFORMS	0.00	438.00	438.00	0.00	438.00	438.00	727.00	727.00	100.00%
OPEB EXPENSE	276.67	949.00	672.33	276.67	949.00	672.33	31,150.00	30,873.33	99.11%
ACCRUED LEAVE EXPENSE	67.17	167.00	99.83	67.17	167.00	99.83	2,000.00	1,932.83	96.64%
OTHER PAYROLL EXPENSES	0.02	25.00	24.98	0.02	25.00	24.98	300.00	299.98	99.99%
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>8,814.27</b>	<b>19,923.00</b>	<b>11,108.73</b>	<b>8,814.27</b>	<b>19,923.00</b>	<b>11,108.73</b>	<b>213,116.00</b>	<b>204,301.73</b>	<b>95.86%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	250.00	250.00	0.00	250.00	250.00	0.00	2,100.00	1,850.00	88.10%
LEGAL	133.16	242.00	108.84	133.16	242.00	108.84	2,750.00	2,616.84	95.16%
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	500.00	500.00	0.00	500.00	500.00	500.00	500.00	100.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Statement of Revenues and Expenditures  
 From 7/1/2023 Through 7/31/2023

**DRAFT**

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL - FLOWING	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%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	3,211.00	3,211.00	100.00%
BANK CHARGES	911.45	927.00	15.55	911.45	927.00	15.55	7,587.00	6,675.55	87.99%
BUILDING REPAIRS AND MAINT.	10.29	439.00	428.71	10.29	439.00	428.71	5,276.00	5,265.71	99.80%
COMPUTER EXPENSE	83.63	1,650.00	1,566.37	83.63	1,650.00	1,566.37	5,932.00	5,848.37	98.59%
DUES & SUBSCRIPTIONS	507.97	570.00	62.03	507.97	570.00	62.03	685.00	177.03	25.84%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	100.00	100.00	0.00	100.00	100.00	700.00	700.00	100.00%
EQUIPMENT RENTAL	13.16	130.00	116.84	13.16	130.00	116.84	832.00	818.84	98.42%
FIELD SUPPLIES, TOOLS & SIGNS	5,198.90	0.00	(5,198.90)	5,198.90	0.00	(5,198.90)	10,000.00	4,801.10	48.01%
SECURITY EXPENSE	0.00	18.00	18.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	4,419.00	4,279.00	(140.00)	4,419.00	4,279.00	(140.00)	3,721.00	(698.00)	(18.76)%
SAFETY EQUIPMENT	0.00	25.00	25.00	0.00	25.00	25.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	0.00	467.00	467.00	0.00	467.00	467.00	5,600.00	5,600.00	100.00%
OFFICE JANITORIAL	41.80	65.00	23.20	41.80	65.00	23.20	732.00	690.20	94.29%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	270.82	271.00	0.18	3,800.00	3,529.18	92.87%
OFFICE SUPPLIES	54.37	244.00	189.63	54.37	244.00	189.63	1,339.00	1,284.63	95.94%
PERMITS AND FEES	48.40	68.00	19.60	48.40	68.00	19.60	668.00	619.60	92.75%
POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00	1,125.00	100.00%
PUBLICATION CHARGES	44.85	150.00	105.15	44.85	150.00	105.15	2,265.00	2,220.15	98.02%
TELEPHONE	12.94	13.00	0.06	12.94	13.00	0.06	144.00	131.06	91.01%
TRAINING AND SEMINARS	0.00	171.00	171.00	0.00	171.00	171.00	852.00	852.00	100.00%
TRAVEL	28.43	165.00	136.57	28.43	165.00	136.57	1,984.00	1,955.57	98.57%
TRUSTEE FEES	187.50	187.00	(0.50)	187.50	187.00	(0.50)	2,100.00	1,912.50	91.07%
UTILITIES - GAS & ELECTRIC	31.94	30.00	(1.94)	31.94	30.00	(1.94)	971.00	939.06	96.71%
VEHICLE EXP FUEL/OIL/SUPP	161.17	1,286.00	1,124.83	161.17	1,286.00	1,124.83	12,436.00	12,274.83	98.70%
VEH EXP R&M	9.58	780.00	770.42	9.58	780.00	770.42	7,852.00	7,842.42	99.88%
<b>Total OPERATING EXPENSES</b>	<b>12,419.36</b>	<b>13,027.00</b>	<b>607.64</b>	<b>12,419.36</b>	<b>13,027.00</b>	<b>607.64</b>	<b>841,975.00</b>	<b>829,555.64</b>	<b>98.52%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Statement of Revenues and Expenditures  
 From 7/1/2023 Through 7/31/2023

**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
SNOW REMOVAL SPECIAL REVENUE (50)									
<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	8,056.00	9,000.00	944.00	8,056.00	9,000.00	944.00	460,106.00	452,050.00	98.25%
Total OTHER EXPENSES	8,056.00	9,000.00	944.00	8,056.00	9,000.00	944.00	460,116.00	452,060.00	98.25%
Total EXPENDITURES	29,289.63	41,950.00	12,660.37	29,289.63	41,950.00	12,660.37	1,515,207.00	1,485,917.37	98.07%
EXCESS REVENUE OVER EXPENDITURES	24,209.95	13,035.00	11,174.95	24,209.95	13,035.00	11,174.95	(926,049.00)	950,258.95	(102.61)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
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**DRAFT**

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
RENTAL INCOME	8,225.55	8,612.00	(386.45)	8,225.55	8,612.00	(386.45)	66,230.00	(58,004.45)	(87.58)%
<b>Total MISCELLANEOUS</b>	<b>8,225.55</b>	<b>8,612.00</b>	<b>(386.45)</b>	<b>8,225.55</b>	<b>8,612.00</b>	<b>(386.45)</b>	<b>66,230.00</b>	<b>(58,004.45)</b>	<b>(87.58)%</b>
<b>Total REVENUES</b>	<b>8,225.55</b>	<b>8,612.00</b>	<b>(386.45)</b>	<b>8,225.55</b>	<b>8,612.00</b>	<b>(386.45)</b>	<b>66,230.00</b>	<b>(58,004.45)</b>	<b>(87.58)%</b>
<b>EXPENDITURES</b>									
<b>OPERATING EXPENSES</b>									
BUILDING REPAIRS AND MAINT.	438.30	1,250.00	811.70	438.30	1,250.00	811.70	9,962.00	9,523.70	95.60%
EQUIPMENT RENTAL	16.25	16.00	(0.25)	16.25	16.00	(0.25)	151.00	134.75	89.24%
INSURANCE AND BONDS	3,597.51	3,392.00	(205.51)	3,597.51	3,392.00	(205.51)	3,158.00	(439.51)	(13.92)%
MISCELLANEOUS EXPENDITURES	594.59	585.00	(9.59)	594.59	585.00	(9.59)	6,510.00	5,915.41	90.87%
OFFICE JANITORIAL	1,000.00	574.00	(426.00)	1,000.00	574.00	(426.00)	4,819.00	3,819.00	79.25%
OFFICE SUPPLIES	0.00	100.00	100.00	0.00	100.00	100.00	272.00	272.00	100.00%
UTILITIES - GAS & ELECTRIC	1,051.74	459.00	(592.74)	1,051.74	459.00	(592.74)	10,270.00	9,218.26	89.76%
<b>Total OPERATING EXPENSES</b>	<b>6,698.39</b>	<b>6,376.00</b>	<b>(322.39)</b>	<b>6,698.39</b>	<b>6,376.00</b>	<b>(322.39)</b>	<b>35,142.00</b>	<b>28,443.61</b>	<b>80.94%</b>
<b>Total EXPENDITURES</b>	<b>6,698.39</b>	<b>6,376.00</b>	<b>(322.39)</b>	<b>6,698.39</b>	<b>6,376.00</b>	<b>(322.39)</b>	<b>35,142.00</b>	<b>28,443.61</b>	<b>80.94%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>1,527.16</b>	<b>2,236.00</b>	<b>(708.84)</b>	<b>1,527.16</b>	<b>2,236.00</b>	<b>(708.84)</b>	<b>31,088.00</b>	<b>(29,560.84)</b>	<b>(95.09)%</b>



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

**TITLE: MODIFICATION TO EMPLOYMENT CONTRACT OF GENERAL MANAGER**

For Discussion and Possible Action. Discussion and possible action to modify terms of General Manager employment contract.

**MEETING DATE:** 19 September 2023

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

**RECOMMENDED ACTION:** 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.”

**BACKGROUND INFORMATION:** The General Manager was hired in June 2021 for a period of three years. The current employment contract expires at the end of June 2024. Based upon board discussions in August 2023, it was suggested that a one-year extension of the current contract would be beneficial to the district.

Although it may be possible that the manager and district opt for more years of service, it was suggested that additional language be added to the contract to aid in the transition of managers at some future date.

The current provision for the paragraph labeled termination reads.

“Employee is an at-will employee. Either party may cancel this contract at any time upon giving the other party sixty (60) days’ notice.”

The proposed adjustment would read.

“Employee is an at-will employee. Either party may cancel this contract at any time upon giving the other party sixty (60) days’ notice. 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.”

Fund impacted by above action:

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





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

**TITLE: PONDEROSA MOBILE HOME PARK WATER SYSTEM CONSOLIDATION**

For Discussion and Possible Action. Discussion and possible action to consolidate the Ponderosa Mobile Home Park water system into Kingsbury GID water services and engage in State funding for the project to bring the system up to standards for benefit of the residents and fire protection within the area.

**MEETING DATE:** 19 September 2023

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

**RECOMMENDED ACTION:** Review, 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.

**BACKGROUND INFORMATION:**

Ponderosa Mobile Home Park (PMHP) is approximately 80 individual parcels which originated in the early 1960's. PMHP water system was an independent system which was eventually connected to Kingsbury GID water system off Pine Ridge Drive with a master meter. The distribution system has deteriorated with age and fire protection in the area is deficient.

The intent of the project is to replace the existing PMHP water distribution system with a Kingsbury GID system. The system will include fire hydrants, control valves, and meters for each parcel which conform to district standards. It should be noted that the PMHP is a current water customer, and this project will not only enhance their service reliability but add to fire protection for the area and provide the district improved hydraulics and water quality for lower Kingsbury with the looping of Pine Ridge Drive (and future loop to Cottonwood Drive). Additionally, due to the conditions of the current PMHP system, water losses in their system are estimated to be high, eliminating these is good for all ratepayers.

PMHP has been engaged in seeking improvements and funding for several years. In December 2020, the Kingsbury GID board approved the agreements to consolidate the PMHP water system and the funding agreements. In November 2022, Kingsbury GID board revisited the two agreements and authorized the General Manager to approve and to seek funding through the State Revolving Fund (SRF) and debt forgiveness.

Subsequently, all necessary documentation was developed and submitted. NDEP (administrators of the SRF), the PMHP Board of Directors and district personnel worked diligently to complete all the requirements of the application process. The project proponents completed an updated income

survey and NDEP determined that this project qualifies for \$2.5 M (maximum allowable) of principal debt forgiveness. Furthermore, it has now bypassed many other projects and moved up the funding priority list to be the next in line and top recommendation for funding with the Board for Financing Water Projects for the Drinking Water SRF. That board will make the determinations for funding on October 18<sup>th</sup>. Current SRF fund loan rates are 2.37% as funds are drawn. The district funding to support this work will be drawn from water fund reserves as line replacements would be necessary at some point in the future and provide significant improvement to the hydraulics and system reliability.

One element which the NDEP SRF funding seeks is a “Resolution” by the Kingsbury GID Board of Trustees to include:

- 1) The governing board has identified this project as a current need of the system, and
- 2) They wish to pursue funding from the state revolving fund to fund the chosen project, and
- 3) They have identified the individuals authorized to sign the loan contract for funding.

The cost of this project has escalated significantly in the past two years, making timeliness an important key to success. In order to make construction windows (at Tahoe) work and get this project done, we are attempting to accelerate preliminaries and the design work. Therefore, the district is seeking authority to engage the design consultants ahead of funding approval with the intent to include this project as a bid item in our annual waterline and road project to yield the best possible results for both. While no work will be authorized under these contracts, necessary preparation and even scheduling will save a couple weeks and enable survey and geotech field work to be completed before the weather makes these activities too difficult or more expensive. Any work preformed for planning and design can be reimbursed once the funding is approved.

**INCLUDED:**

- A. Resolution for the Consolidation of the Ponderosa Mobile Home Park
- B. Task order 64 with DOWL for the Design of the Water System
- C. Task order 4 with Eastern Sierra Engineering for GeoTechnical services for the Ponderosa Mobile Home Park Project
- D. Notice to Bypass Projects on the Priority List Drinking Water State Revolving Fund

Funds 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 |

## RESOLUTION 2024-01

### **A RESOLUTION SETTING FORTH THE INTENT OF THE KINGSBURY GENERAL IMPROVEMENT DISTRICT TO APPROVE CONSOLIDATION OF PONDEROSA MOBILE HOME PARK WATER SYSTEM AND TO APPLY FOR AND ACCEPT STATE REVOLVING FUND PROGRAM FUNDS.**

**WHEREAS**, the Kingsbury General Improvement District (the "District") acting by and through its Board of Trustees (the "Board") expects that it will incur certain expenditures relating to the acquisition, construction, and other improvements of the Ponderosa Mobile Home Park water system and the related capital improvements (the "Project") including, without limitation, preliminary and other legal, administrative, and engineering expenses in connection therewith; and

**WHEREAS**, the Kingsbury General Improvement District has determined a need for system improvements and renovations to adequately serve water supply and fire protection for the area, that include improvements both within the current Ponderosa Mobile Home Park Water System and the connections of this to the Kingsbury General Improvement District Water System; and

**WHEREAS**, the Kingsbury General Improvement District has determined these improvements will enhance water quality, fire protection and system reliability for the community; and

**WHEREAS**, the Kingsbury General Improvement District seeks to pursue funding through the Nevada Department of Environmental Protection, State Revolving Fund Program to complete the project.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE KINGSBURY GENERAL IMPROVEMENT DISTRICT:**

Section 1. This resolution shall be known as and may be cited by the short title "Ponderosa Mobile Home Park Water System Consolidation" (the "Resolution").

Section 2. This is a declaration of official intent to make necessary improvements and consolidate the Ponderosa Mobile Home Park Water System in the Kingsbury General Improvement District water system and seek funding through the State Revolving Fund program.

Section 3. The District intends to reimburse itself for expenditures relating to the Project incurred prior to the issuance of loans.

Section 4. Authorizes the district General Manager to sign loan documents and

other contracts necessary to pursue funding and complete the project and obtain reimbursements.

(a) The payment of costs related to the Project and the reimbursement of such costs is consistent with the district's budgetary and financial circumstances as of the date of this Resolution.

**PASSED, ADOPTED AND APPROVED** this September 19, 2023.

Attest:

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary/Treasurer

## **Task Order**

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**Task Order Number: 64**

**Date:** September 19, 2023

**Title:** Ponderosa MHP Waterline Replacement Project

**Project Description:** Kingsbury GID has worked closely with the Ponderosa Mobile Home Park for many years to obtain State Revolving Fund (SRF) program funding to replace the existing private water infrastructure within the MHP. Currently, the existing infrastructure within the MHP has exceeded its useful life, does not meet current hydraulic standards (i.e. fire flow), and contains improper installation of service laterals. The project within the MHP consists of approximately 2,000 linear feet of water main, 73 services, associated appurtenances, and asphalt trench patching within the park. The infrastructure would then be dedicated to Kingsbury GID to become part of its overall water system.

Additionally, Kingsbury GID has identified an additional 725 linear feet of water main outside of the MHP which will be associated with the project for replacement. The two specific areas are on Ponderosa Drive between the MHP and SR207, and the second location includes a section between the MHP and Pine Ridge Drive to connect and loop the water distribution system.

SRF funding appears to be in place and is scheduled to be considered for obligation at the October 18<sup>th</sup> SRF meeting. This task order is being presented to Kingsbury GID for approval in the event funding is approved and the project can then promptly begin thereafter.

Geotechnical investigation for the Project will be performed outside of this task order by Kingsbury GID's previously selected on-call geotechnical engineering consultant via independent task order. 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 DOWL no later than the 60% civil design level to incorporate into the Project's design plans and specifications.

**Proposed Project Budget and Financing:** The estimated planning level opinion of probable construction cost is displayed in the Table 1. 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.

**Table 1: Estimated Planning Level of Costs vs. Engineering & Construction Management Fees**

<b>Task</b>	<b>Planning Level Costs</b>
Material Procurement	\$260,855
Construction (planning level estimate):	\$2,790,500
Contingency (10%):	\$305,136
<b>Total Construction Cost</b>	<b>\$3,356,491</b>
<b>Engineering Costs</b>	
Civil Engineering:	\$113,080
Survey:	\$19,621
Construction Management, Observation:	\$189,368
<b>Total Engineering Cost</b>	<b>\$322,069</b>
<b>Total Estimated Cost</b>	<b>\$3,678,559</b>
Civil Engineering % vs. Matl & Constr Estimate (less contingency)	3.7%
Survey % vs. Matl & Constr Estimate (less contingency)	0.6%
Construction Management % vs. Matl & Constr Estimate (less contingency)	6.2%

NOTE: All costs do not include Geotechnical engineering nor construction related elements

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

**PART 1 – SERVICES**

**Task 1.1 – 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.

**Approach**

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

- Project administration includes 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 Kingsbury GID.

## **Deliverables**

The following deliverables will be submitted under this task:

- Monthly invoices.

## **Assumptions**

The following assumptions apply:

- Overall Project duration is estimated at fifteen (15) months.
- Project-related issues will be identified, communicated, and resolved.
- Submittals will be made from DOWL to Kingsbury GID electronically.
- DOWL and independent consultants (GeoTech) will communicate directly (cc Kingsbury GID) as required.

## **Task 1.2 – Survey**

### **Objective**

Preparation of survey and mapping at 1-foot contour intervals required for Project design efforts. Survey and Mapping efforts are applied to the water tasks only.

### **Approach**

This task will include the following activities:

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

## **Deliverables**

The following will be delivered under this task:

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

## **Assumptions**

The following assumptions apply:

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

- Generation of easements are not included.
  - Existing easement between MHP and Pine Ridge Drive is assumed to be in place and utilized for the project.
- Traffic control for survey efforts beyond survey signage is not anticipated.

### **Task 1.3 – Detailed Design**

#### **Objective**

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

#### **Approach**

This task will include the following activities:

- Incorporate topographic data into Project for design.
  - Establish survey control sheets and alignment control tables.
- Obtain record drawings from utility purveyors for buried and aerial utilities within the Project corridor.
- Coordinate with Kingsbury GID to obtain needed missing information from Kingsbury GID files/records to finalize existing data and mapping.
- Coordinate with Kingsbury GID for Kingsbury GID to call in USA-Digs, mark water, and work with its sewer utility contractor to locate utilities.
- One (1) site visit with Kingsbury GID staff to walk Project site.
- Design elements will include mainline and mainline appurtenance, as well as service line corrections and routing on private side of meter to each structure.
- 30% Design Submittal shall include:
  - Plan sheets inclusive of plan view water main alignments for review and acceptance by Kingsbury GID prior to further design efforts.
- 60% Design Submittal shall include:
  - Incorporation of 30% review verification comments from Kingsbury GID
  - Plans to include finalized water main alignment and established appurtenances (service line, fire hydrant, etc.) and profile view design elements.
  - Coordinate with Geotechnical firm to support geotechnical evaluation, review and comment on report, and incorporate recommendations and specifications into plan set.
  - Submission of 60% Plans, Specifications, and Opinion of Probable Construction Costs to Kingsbury GID for review and comment.
  - One (1) 60% submittal review and site walk with Kingsbury GID and DOWL staff.
- 90% Design Submittal shall include:
  - Incorporation of 60% review comments from Kingsbury GID.
  - Refinement of the 60% design of the civil design elements.
  - Coordinate with Geotechnical firm to support geotechnical evaluation, review and comment on report, and incorporate recommendations and specifications into plan set.
  - Inclusion of SRF funding requirements of project (AIS, BABA)
  - Submission of 90% Plans, Specifications, and Opinion of Probable Construction Costs to Kingsbury GID for final review and comment.
  - One (1) 90% submittal review conference call with Kingsbury GID and DOWL staff.
- Permitting
  - Nevada Department of Transportation (NDOT)
    - DOWL to complete all forms and applications for a NDOT encroachment permit as construction will occur within NDOT Right-of-way (ROW) and/or traffic control will impact the ROW for State Route 207.



- NDOT Plans and Specifications for both underground utilities and roadway patching improvements in a single plan set. Site, Circulation, and Access plan and NDOT details included in plan set.
  - DOWL will submit all forms and plan packages to NDOT for review. Any comments received by NDOT will be incorporated and re-submitted to obtain approval.
  - Application and review fees to be waived by NDOT as submitting under Kingsbury GID, a public agency.
- Nevada Division of Environmental Protection – Bureau of Safe Drinking Water
  - DOWL will apply for and submit the Project to NDEP-BSDW for public water system review and approval; including, application, \$1,000 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 Kingsbury GID 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.
- Labor Commissioner
  - DOWL 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 Kingsbury GID, per Labor Commissioner. DOWL will complete all documents and provide to Kingsbury GID for submittal.
- State Revolving Fund (SRF)
  - DOWL will support Kingsbury GID by providing exhibits and project information for Kingsbury GID’s engagement and management of the project with SRF.
  - DOWL will not facilitate, nor complete SRF funding materials, compliance, nor other oversight of funding and maintenance of project with SRF.
- 100% Design Submittal shall include:
  - Incorporation of 90% review comments from Kingsbury GID and permit reviews.
  - Finalized Plans, Specifications, and Opinion of Probable Construction Cost submitted to Kingsbury GID for public bid processing.
- Prepare material procurement contract documents, bid form, and opinion of probable cost.
- Quality assurance and quality control of deliverables to the Kingsbury GID.

## Deliverables

The following will be delivered under this task:

- Submittal of the 30% plans for Kingsbury GID review and comment will include plan sheets for water mainline alignment only for verification purposes.

- Submittal of the 60% set for Kingsbury GID 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 Kingsbury GID 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:

- 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 Kingsbury GID and DOWL 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:
  - 2,700-linear feet of waterline replacement and replacement of water service laterals and relocation of water service meters affected by proposed main.
  - Trench patching where roadway is directly impacted from both water main and service lateral replacement.
- Geotechnical
  - It is assumed Kingsbury GID's on-call Geotechnical firm will perform field investigations, material identifications, and recommendations. The Geotechnical firm will be contracted under Kingsbury GID; however, any reports or submittal documents will go through DOWL for review.
  - Roadway improvements are assumed to be trench patching for all roadways impacted by the waterline improvements. If additional roadway improvements are recommended and required from the geotechnical report, these efforts would be outside of scope and performed via amendment.
- NDOT
  - Final Traffic Control Program to be provided by the contractor and per NDOT's requirements.
  - NDOT Permit assumed to be put on hold by NDOT until Traffic Control Program is provided and approved – completed via contractor. All other items completed by DOWL to be preliminarily approved prior and permit approved after Traffic Control Program approval.

### **Task 1.4 – Bidding Assistance**

#### **Objective**

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

#### **Approach**

Activities under this task will include the following elements:

- Prepare procurement bid package for Kingsbury GID 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 DOWL PlanetBids portal and maintain a plan holder's list.

- Attend one (1) pre-bid meeting at Kingsbury GID’s office, prepare agenda, attend meeting, and compile meeting minutes for distribution.
- Answer questions from bidders and prepare addendum.
- Conduct one (1) bid opening via PlanetBids.
- Bid compliance review and bid tabulation.
- Complete due diligence review (NV State Contractor’s Board, Secretary of State, Labor Commissioner’s Disqualified List, and reference check) of apparent low bid contractor.
- Prepare letter of recommendation for award of the contract.
- Prepare and issue Notice of Award.

**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.
- Two (2) half-size sets of Plans for use during construction.

**Assumptions**

The following assumptions apply:

- DOWL will conduct one (1) pre-bid meeting at the Kingsbury GID office.
- Two (2) RFIs and preparation of one (1) addendum are assumed.

**Task 1.5 – Construction Management**

**Objective**

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

**Approach**

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

- Manage and direct the Project team and provide routine project management and communications.
- Conduct one (1) pre-construction meeting, prepare agenda and meeting minutes for the pre-construction meeting. DOWL attendance will include the Project Manager, Project Engineer, and Construction Observer.
- Process change-orders and payment applications, evaluate claims, review submittals, respond to RFIs, and address unanticipated conditions.
- Weekly in-office construction management activities are limited to ten (10) 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 Kingsbury GID 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 Kingsbury GID.
- Survey collection of installed water assets for records

### **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 DOWL.
- Record drawings electronically (.pdf)

### **Assumptions**

The following assumptions apply:

- Pre-construction meeting to be held at Kingsbury GID's office.
- Construction anticipated to take fifteen (15) weeks. This overall construction duration is derived from previous water and road improvement projects.
- Fifteen (15) weekly construction meetings are assumed – no meeting first week of construction. OWL will be available for additional on-site visits if requested by Kingsbury GID, billed on a time and materials basis outside of the Scope.
- Office engineering efforts are detailed under the Approach section of this task.
- The Observer and Contractor will provide complete and clean set of redlines to DOWL.
- 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, DOWL will reject submission and require re-submittal by the contractor.
  - DOWL'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 Kingsbury GID 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 1.6 – Construction Observation**

### **Objective**

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

### **Approach**

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

- Construction Observer to provide full-time observation during the construction process.
- Notify Contractor, Engineer, and Kingsbury GID 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 fifteen (15) weeks. This overall construction duration is derived from previous water and road improvement projects.
- DOWL inspection costs shall include all time, 9 hours on-site inspection, 2 hours for reporting and travel.
- If construction efforts vary from this schedule, DOWL will notify Kingsbury GID 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**

Kingsbury GID shall pay DOWL on a time and materials basis, including travel, not to exceed Three-Hundred and Twenty-Two Thousand and Sixty-Nine Dollars (\$322,069.00). 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 summarized in Table 2:

**Table 2: Cost Breakdown of Task Budget**

<b>Task</b>	<b>Cost</b>
Task 1.1 – Project Management	\$15,210
Task 1.2 – Survey	\$19,621
Task 1.3 – Detailed Design	\$90,430
Task 1.4 – Bidding Assistance	\$7,440
Task 1.5 – Construction Management	\$65,618
Task 1.6 – Construction Management	\$123,750
<b>Total Project Budget:</b>	<b>\$322,069</b>

**PART 3 – SCHEDULE**

**NOTE:** The schedule for this project is very consolidated and will require overlapping efforts and tasks to be performed prior to SRF board’s approval. If schedule is not met, time may not allow for construction to take place during the summer of 2024.

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

Award of Task Order:	September 2023 Board Meeting
Utility Locates:	September 2023
Survey:	October 2023
30% Design:	November 2023
60% Design:	December 2023
Geotechnical Evaluation (performed by others):	December 2023
90% Design:	January 2024
Permitting:	January 2024
Material Procurement Bidding:	January 2024
100% Design:	February 2024
Construction Bidding:	February 2024
Award of Material Procurement Bidding:	February 2024
Award of Construction Bidding:	March 2024 Board Meeting
Construction (pending contractor scheduling and material availability):	May - October 2024
Closeout:	October - November 2024

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

Owner: Kingsbury General Improvement District

Engineer: DOWL Engineering

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: \_\_\_\_\_







CIVIL ENGINEERING & CONSTRUCTION SERVICES

main: 775.588.7178  
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P.O. Box 1819  
Zephyr Cove, NV 89448  
www.esengr.com

September 1, 2023

Mitch Dion  
General Manager  
Kingsbury General Improvement District  
PO Box 2220  
Zephyr Cove, NV 89448

Subject: Proposal for Geotechnical Services  
Ponderosa Drive Water and Road Improvement Projects

Dear Mitch:

Eastern Sierra Engineering (ESE) is pleased to provide this proposal for Geotechnical Investigation, Pavement Design and Utility Trench Recommendation Services for work associated with water system and roadway improvements on the following streets in the Ponderosa Mobile Home Park area:

Ponderosa Drive (~1,346 LF), Crescent Drive (~554 LF), Sage Drive (~554 LF)

We anticipate performing test pits for this project. The test pits will be utilized to obtain adequate sample size (existing asphalt concrete, base, if encountered, and subgrade) for ESE testing. ESE anticipates the following services will be required for this project:

- ESE will perform a site investigation of the roadways. The site investigation will include the evaluation of the existing pavement condition (type and severity of distress) shoulder condition and any changes to the distress types along the roadway;
- ESE will locate and mark a total of seven (7) test pit locations, shown approximately in Figure 1, and contact Underground Service Alert (USA) to notify them of our intent to excavate.
- ESE will provide traffic control and excavate, log, and sample the test pits to depths of approximately 4-6 feet below the existing ground;
- The test pits will be backfilled with compacted native material and topped with 4 to 6 inches of hot mix asphalt concrete, if available, otherwise cold patch material will be used;
- We will perform laboratory testing that includes moisture content (ASTM D2216), particle size analysis (ASTM C136) and Atterberg limits (ASTM D4318) to determine the soil classification per the Unified Soils Classification System (ASTM D2487). We will also perform Resistance Value (ASTM D2844) and moisture-density curves (ASTM D1557) testing on selected subgrade samples to determine strength characteristics;
- Prepare one typed report summarizing ESE's field observations, existing asphalt concrete thickness, trench recommendations, laboratory test data, soil classification and recommend potential construction strategies;

- ESE will provide a structural section for each viable construction strategy utilizing the AASHTO Guide for Design of Pavement Structures.

We understand that Dowl Engineering is in the process of designing the roadway and water line improvements for the project and will need to incorporate the results of the geotechnical investigation starting in late December 2023. Before moving forward with the field work for the project, we will determine if any geotechnical information that the District has available from past projects could be used to reduce field work requirements.

Fees for ESE's services would be provided on a time and expense basis utilizing the rates shown in the attached Fee Schedule. With the scope outlined above we estimate the fees for our services to be \$43,650. A detailed breakdown of our fees is attached.

The estimated fee amount would not be surpassed without your written authorization. Additional work outside the above outlined scope of work shall be billed according to the attached Fee Schedule.

We trust this provides the information you require at this time. If you have questions or comments regarding this proposal, please contact Jennifer Roman at (775) 291-6337.

Sincerely,  
EASTERN SIERRA ENGINEERING, P.C.



Jennifer G. Roman, PE  
Senior Engineer

p



David T. Edgington, PE  
Senior Engineer

JGR/dte

Enclosures

**ACCEPTED:**  
Kingsbury GID  
Mitchell S. Dion, General Manager

---

Date



Image: Google Earth, dated 10/23/2020



**TEST PIT LOCATIONS**  
**KGID Ponderosa Drive Water and Road**  
**Improvements**  
**Geotechnical Investigation**

FIGURE

**1**

DRAWN  
DTE

JOB NUMBER

APPROVED  
DTE

DATE  
8/23/2023

REVISED

DATE

**Geotechnical Investigation, Pavement Design & Utility Trench Recommendations - Ponderosa Drive Project**

Item	Rate	Labor			Direct Costs		Totals
		Senior Engineer \$ 175/hr	Staff Geologist/ Engineer \$ 110/hr	Technician \$ 90/hr	Laboratory Testing	Sub-Consultant*	
Site Investigation							
Subsurface Investigation		32					
USA Locates		6	6				
Test Pits							
7 Test pits at 4 to 6' deep							
Qualcon 2-8 hour days (\$4,000 per day)						\$ 8,000.00	
Traffic Control by ESE (two techs for 2 days)				32		\$ 300.00	
Report/Analysis							
Draft Report		50					
Test pit logs		2	6				
Traffic Analysis		12					
Alternatives Analysis		12					
Total Hours		114	12	32			
<b>Total Cost*</b>		<b>\$ 19,950</b>	<b>\$ 1,320</b>	<b>\$ 2,880</b>	<b>\$ 9,540</b>	<b>\$ 9,960</b>	<b>\$ 43,650</b>

\* Total includes 10% subconsultant markup

Laboratory Testing			
Test	Quantity	Unit Price	Total Price
Sieve Analysis	21	\$ 115.00	\$ 2,415.00
Atterberg Limits	21	\$ 130.00	\$ 2,730.00
Moisture Density Curve	3	\$ 305.00	\$ 915.00
R-value	5	\$ 300.00	\$ 1,500.00
Chemical Testing	3	\$ 660.00	\$ 1,980.00
<b>Total</b>			<b>\$ 9,540.00</b>

Cost Summary	
Geotechnical Cost	\$ 24,150
Laboratory Testing	\$ 9,540
Subs (incl. 10% markup)	\$ 9,960
<b>Total Project Cost</b>	<b>\$ 43,650</b>





**NOTICE TO BYPASS PROJECTS ON THE PRIORITY LIST  
DRINKING WATER STATE REVOLVING FUND**

The Drinking Water State Revolving Fund (DWSRF) provides low interest loans to water systems needing to make capital improvements. The Priority List is a ranked list of water projects that have submitted “pre-applications” expressing an interest in obtaining a loan. The list is ranked to achieve public health and water quality goals consistent with the requirements of the Safe Drinking Water Act.

The Nevada Division of Environmental Protection (NDEP), DWSRF program, is planning to request the Board for Financing Water Projects (Board) approve the following DWSRF loans:

<b>Projects are listed in ranking order based upon the Nevada DWSRF Priority List—effective June 2023</b>	
24	Kingsbury GID
26	Baker Water & Sewer GID
29	Shoshone Estates Water Company Inc
51	Gardnerville Ranchos GID
73	Gardnerville Ranchos GID
89	Town of Tonopah
106	Silver Springs Mutual Water Company
133	Silver Springs Mutual Water Company
*	McGill Ruth Consolidated Sewer & Water GID

\* additional funding requested for an active DWSRF loan contract

The Division has determined that water projects ranked above these projects are not ready to proceed and can be bypassed (NAC 445A.67573). A project may also be bypassed if a letter of intent, as required by NAC 445A.67577 and 445A.67578, has not been filed. The DWSRF regulations require that the Division provide notice to applicants that are bypassed.

After receiving this notice, the applicants on the Priority List have 30 days to file an objection. Comments for consideration on this proposed decision must be submitted by October 13, 2023, to:

Elizabeth Kingsland  
Office of Financial Assistance  
901 South Stewart St., Suite 4001  
Carson City, NV 89701-5249

Questions regarding this notice may be directed to Elizabeth Kingsland at (775) 687-9357. Comments may also be submitted by FAX to (775) 687-5856 or by e-mail to [ekingsland@ndep.nv.gov](mailto:ekingsland@ndep.nv.gov).



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

**TITLE: DOCUMENT IMAGING AND RETENTION**

**For Discussion and Possible Action:** Discussion and possible action to approve the document imaging contract and service agreement with Precision Document Imaging for \$119,055.00 (Imaging) and \$6,910.00 one-time fee (Document Management License) including software licenses, storage, technical support, and software updates.

**MEETING DATE:** 19 September 2023

**PREPARED BY:** Judy Brewer, Admin. & H.R. Supervisor

**RECOMMENDED ACTION:** Approve the imaging contract and service agreement with Precision Document Imaging and authorize the General Manager to execute appropriate agreements.

**BACKGROUND INFORMATION:** Currently the district has dozens of boxes containing a mix of standard size (8.5"x11") and large format (24"x36") documents. The volume is estimated at 612,000 pages needing to be captured in electronic format. The documents are mostly contained within standard sized banker's boxes. These records span the time period of the district (60 years). State law and district policy govern the length of time for records retention and various attempts to purge documents over time resulted in mixed success, but generally effective for recent years.

In addition to records retention, the recent pulse of public information requests and obligation of the district to produce records in its custody is burdensome. Hours and sometimes days have been lost identifying, recovering, and copy records in order to satisfactorily respond to public information requests.

The work includes:

- a. Documents are to be removed from boxes and prepped (made scanner ready).
- b. Scanned
- c. Indexed
- d. Training of district personnel.

Once scanning and indexing has been completed, we will then scan and upkeep the scanning system on our own. It is anticipated that two licenses (\$1660.00/year) will be needed not the five in the quote.

The district reviewed several document systems and determined that LaserFiche was best suited for the district and the terms of this contract are established as a piggyback for the competitive selection process used by Douglas County.

**INCLUDED:**

- A. Precision Document Imaging Quote for imaging service
- B. Precision Document Imaging Quote for management license

**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 |



# QUOTE

822611000021405092

**Valid Till** Oct 31, 2022

**Sales Person** Justin Long

**Bill To**  
Kingsbury General Improvement District  
Judy Brewer  
PO Box 2220  
STATELINE  
Nevada  
89449-2220

**Ship To**  
Kingsbury General Improvement District  
Judy Brewer

Product Code	Product Details	List Price	QTY	Discount	Tax	Total
scanpp	Per Page Scanning 8.5x11-11x17	\$ 0.10	612000	\$ 0.00	\$ 0.00	\$ 61,200.00
SOCR	Scanning Svc OCR OCR on all scanned pages	\$ 0.03	612000	\$ 0.00	\$ 0.00	\$ 18,360.00
docprep	Document Prepping by the hour Removal of Staples, Sticky Notes, Dog Ear Repair etc.	\$ 45.00	510	\$ 0.00	\$ 0.00	\$ 22,950.00
Indexing	Document Indexing Document Naming/Indexing	\$ 0.25	61000	\$ 0.00	\$ 0.00	\$ 15,250.00
Upload	Upload	\$ 1,295.00	1	\$ 0.00	\$ 0.00	\$ 1,295.00
<b>Sub Total</b>						<b>\$ 119,055.00</b>
Sales Tax						\$ 0.00

<b>Grand Total</b>	<b>\$ 119,055.00</b>
--------------------	----------------------

**Description**

**Terms & Conditions**

The line item quantities above were based on 204 boxes containing 3,000 pages. The cost per line item is just an estimate based off of other jobs we have done with a similar scope. We only bill for the actual count by line item. Volume discounts may be available.



# QUOTE

822611000007899058

**Bill To**  
Kingsbury General Improvement District  
Judy Brewer  
PO Box 2220  
STATELINE  
Nevada  
89449-2220

Valid Till Jul 31, 2020

Sales Person Justin Long

**Ship To**  
Kingsbury General Improvement District  
Judy Brewer

Product Code	Product Details	List Price	QTY	Discount	Tax	Total
CLENF2	LaserFiche Cloud Professional Users Professional: Ideal for small- and medlum-sized business requiring process automation and document management functionalities to transform entire processes from individual teams to whole departments. It provides powerful forms and process designers, reporting and analytics, basic audit trail capabilities, scripting and integration tools, full-featured document management and more to support any departmental automation initiative	\$ 830.00	5	\$ 0.00	\$ 0.00	\$ 4,150.00
PRO-SVC	Professional Services Professional Service Hours for Configuration and Training	\$ 175.00	30	\$ 0.00	\$ 0.00	\$ 5,250.00
<b>Sub Total</b>						<b>\$ 9,400.00</b>
Sales Tax						<b>\$ 0.00</b>

**Grand Total \$ 9,400.00**

**Description**

Laserfiche Cloud license introduces a straightforward annual fee including software licenses, hosted storage, technical support and software updates. The licensing option provides a Software as a Service (SaaS) solution hosted on Amazon Web Services.

- 100 GB Storage Per User
- Windows, Web and Mobile Clients
- Snapshot
- Records Management
- Advanced Audit Trail with Watermark Feature
- Electronic Forms
- Workflow
- Digital Signatures
- Import Agent
- Laserfiche Connector
- Microsoft Office Integration

## Feature Descriptions:

- **Web Access:** Enables user to access content through a web browser.
- **Forms:** Create and publish customized e-forms that require no coding or scripting.
- **Business Processes:** Diagram business processes through the process modeler which is based on business process model and notation (BPMN) standards.
- **Import Agent:** Monitors network folders and imports files into the Laserfiche System. Upon import, this utility can perform OCR as well as index and route documents based on the Window's file path or file name.
- **Audit Trail:** track activities performed in a Laserfiche repository and generate reports. Auditing helps to show compliance with legal regulations and contributes to the security of the Laserfiche repository.
- **Records Management:** Process records and record folders according to a life cycle, through creation, retrieval, storage, and disposition.
- **Laserfiche Connector:** Provides a non-code means for integrating Laserfiche with line-of-business applications.
- **Microsoft Office Integration:** Integration with Microsoft Office® Suite. Allows for direct content import as well as indexing capabilities. As a part of this integration, emails and attachments stored in Outlook can be imported to the repository with a single click and auto-indexed with information such as sender, subject, time received, etc.
- **Built-In Disaster Recovery:** Perform system backups automatically without user intervention. Documents are backed up 6xs a day with the most recent 3 backups available for a minimum of 14 days.
- **Digital Signatures:** Post signing requests to DocuSign® to sign documents directly from Laserfiche Cloud.

## Terms & Conditions

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

**TITLE: FINANCIAL AUDIT POLICY**

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

**MEETING DATE:** 19 September 2023

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

**RECOMMENDED ACTION:** Review and approve the District Financial Audit Policy

**BACKGROUND INFORMATION:**

The Financial Audit Policy (the “Audit Policy”) is provided to assist managers and policy makers to ensure compliance with State laws, guide the process for audits and ensure accountability and transparency for the benefit of the rate payers and community. The Audit Policy is a financial policy to be used in concert with others, such as the budget 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 ensure an independent audit is conducted annually to provide an objective, impartial assessment of the district’s financial records. The audit is to be conducted in accordance with generally accepted accounting practices and financial auditing standards applicable to public agencies in Nevada.

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

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

**INCLUDED:**

- a. Draft District Financial Audit Policy (Fin 5.5)

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-5.5 Financial Audit Policy**

**5.5.1 Fiscal Year**

The fiscal year of the district shall be the period beginning July 1 of each calendar year through June 30 of the following calendar year. An audit of the district’s financial records will be made annually by a certified public accountant appointed by the Board of Trustees. The Board intends for the audit to be completed within 180 days of the district’s fiscal year-end. District management is responsible to ensure the audit is scheduled and resources are assigned to prepare and coordinate with audit as necessary for an accurate presentation and analysis.

**5.5.2 Purpose**

The purpose of the independent audit is to provide an objective, impartial assessment of the district’s financial records. The audit will be conducted in accordance with generally accepted accounting practices and financial auditing standards applicable to public agencies in Nevada. The audit will serve to determine if, in the opinion of the auditor, the district’s financial statements are free of material misstatement. The auditor will also examine evidence supporting the amounts and disclosures in the district’s financial statements, annually review and report to the Board on the adequacy of the district’s internal financial controls and assess the accounting principles used and significant financial estimates made by district management.

**5.5.3 Reporting**

The completed and final financial audit with management statement will be submitted to the Board for acceptance. Once accepted by the board it will be presented to the County Auditor, and the State Treasurer’s office as well as made available to the public via the website or appropriate medium.

**5.5.4 Auditor Services**

The district may enter into a multi-year agreement of up to five years in duration when obtaining the services of independent auditors. Such agreements allow for great continuity and help to minimize the potential for disruption in connection with the independent audit. Multi-year agreements also reduce audit costs by allowing auditors to recover certain “startup” costs over several years, rather than over a single year.

At the end of each contract period, the district will issue a Request for Proposals for independent auditing services. It is considered a best practice to change audit firms periodically, the current auditing firm will be invited to participate in the procurement. The audit procurement process will be structured so that the principal factor in the selection of an independent auditor is the auditor’s qualifications and ability to perform a high-quality audit. While price is a consideration, it shall not serve as the sole criterion for the selection of an independent auditor. Upon completion of the procurement selection process, the Board may or may not choose to change audit firms at that time.

**Revision:**

Revision Date	Description or paragraph	Completed by





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

**TITLE: DISTRICT CLAIMS MANAGEMENT POLICY**

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

**MEETING DATE:** 19 September 2023

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

**RECOMMENDED ACTION:** Review and approve the District Claims Management Policy

**BACKGROUND INFORMATION:**

The Claims Management Policy (“Claims Policy”) is provided to guide managers ensuring the process for claims handling is consistent and beneficial to the district and public while complying with State and Federal laws and the policies of Pool. The Claims Policy is an administrative policy to be used in concert with other policies guiding management within the parameters established by the Board and to ensure consistent implementation of district affairs to maintain the public trust. It should be noted that this policy is not intended to address claims submitted by district personnel which are addressed in Personnel Manual HR 4.1 of the Board Policies. Claims by vendors are addressed in the contractual provisions of their contracts and subject to alternative processes.

This policy is intended to ensure the best results are possible when responding to claims. District management (with legal counsel) must develop appropriate forms and procedures to receive, evaluate and resolve claims. Timely management; receipt, processing and disposition of claims is the goal. To that end, establishing thresholds and appropriate responsibilities is the core of this policy.

Management of the district resources with sound policy provides for efficiency, regulatory compliance, and public trust. The Claims Policy is part of the set of Board policies which govern the administration of the district.

The district did not previously have a Claims Policy but several bits and pieces of policy and procedures. The district has recently adopted new or revisions to several other Administrative and Financial policies which may be interactive with the claims policy and procedures which this update is intended to reflect.

**INCLUDED:**

- a. Draft Claims Management Policy (AD 2.1)

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           |



## **AD-2.1 Claims Management Policy**

### **2.1.1 Purpose**

The purpose of this policy is to establish a claims management process which complies with the State law and following Pool/Pact recommendations for claims handling. This policy is not intended to address claims submitted by district personnel or contracted vendors which are addressed in other policies.

### **2.1.2 Applicability**

This process will be used by the district to address claims seeking reimbursement from the district for damages to personal or real property, or for personal injuries alleged to be caused by district facilities or equipment, or its directors, officers, employees, or agents. The district must take action on each valid claim made by a person or entity against the district for damages to personal or real property, or personnel injuries.

### **2.1.3 District management responsibilities**

District management must assemble appropriate procedures and forms for the public to allow for submission of claims. The policy must outline the receipt, review, action, and final disposition of the matters addressed in the claim. The district will use appropriate risk transfer provisions in their contracts and route claims to the responsible parties (such as snow removal or other damage which may have occurred due to a contractor or subcontractor).

### **2.1.4 Authority**

The Operations Superintendent and/or the Administrative and Finance Analyst have the responsibility to receive claim documentation, conduct initial inspection and prepare an investigation report with recommendation for action to the General Manager or Board. The General Manager has the authority to negotiate and settle property damage claims which are not likely to exceed \$5,000. Claims involving personal injury or exceeding \$5,000 will be referred to the district legal counsel or Pool. The district legal counsel with the concurrence of the General Manager may negotiate and settle claims less than \$10,000 without prior approval of the Board. The General Manager has the authority to reject claims up to \$10,000.

All claims for bodily injury in any amount and all claims exceeding \$25,000 in value will be presented for action to the Board at a noticed regular or special board meeting, within 45 days of receipt of a complete claim unless an alternate resolution process is underway. District staff will present all documents received from a claimant, an investigator report, and a recommendation to approve or reject the claim.

In the event a claim is rejected, district management or legal counsel will send a letter to the claimant describing the district's determination of the claim.

### **2.1.5 Reporting**

All claims will be reported to the board. Those claims or incidents likely to exceed \$25,000 or involve bodily injury will be reported to the board (or board president if confidentiality is required) immediately (and no later than 24 hours). Others will be reported in the board meetings or established routine reporting tools.

The following types of claims are required to be reported to POOL:

**SERIOUS INJURIES, INCLUDING:**

- Spinal Cord Injuries resulting in paraplegia, quadriplegia
- Amputations
- Severe head injury involving brain damage and affecting mentality or central nervous system
- Impairment of vision or hearing by 50% or more
- Burns involving over 10% of body with third degree or 30% with second degree
- Multiple fractures
- Nerve damage
- Massive internal injuries
- Injury to nerve at base of spinal canal or any other back injury resulting in incontinence of bowel and/or bladder
- Fatalities
- Any claim not listed above that presents an unusual exposure to coverage, i.e. sexual molestation, AIDS, rape, environmental exposure, class actions and bad faith allegations
- Any other serious injury that may involve our liability

**LARGE PROPERTY LOSSES (exceeding \$25,000):**

In the event of a property loss to buildings, contents or computer equipment:

- Building contents or data breach (take reasonable steps to protect the property from further damage)
- A crime is involved (notify Sherriff immediately and do not disturb physical evidence)

2.2.6 Insurance

The district will tender to Risk Pool or Insurer any claim as required, the district will provide notice of the claim and all relevant documents to Pool/Pact or to any other risk pool or insurer from which the district may obtain any insurance coverage or indemnity for claims from time to time.

**Revision:**

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 September 19, 2023

**Programs:**

Our vacancies are slowly being filled. Not only are we now getting candidates, but the quality of these candidates also seems to be more appropriate for the roles and duties in keeping with the high standards of the district. We have selected candidates for several vacant positions except the Engineering Tech and one Water Operator position.

Pool Interest rates are up 4.6590281%

Attached is a recent statement from Morton Capital reflecting rates of return of 5.15 and 5.2% US Bank recommended holding off until next fed adjustment.

The waterline and road repair/replacement project is proceeding with issues regarding site upkeep, timeliness and we are seeing quality of work falling off. As dig season is coming to a close we have authorized them to start work a bit earlier to have more productive time. They may be seeking to work Saturdays but we do not have that request yet..

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

Building 160 Repairs and Renovations is progressing well. Contractor remains on schedule and overall still under the budget.

A couple entities within Oliver Park GID have expressed interest in having the County take action to improve the services provided. The County approached Kingsbury GID preliminarily investigating feasibility of Kingsbury GID providing those services if the OPGID board felt they could no longer do this. We have explored a couple mechanisms which services could be provided or expansion of the Kingsbury GID boundaries. Property taxes, redevelopment agreements, other jurisdictional issues make the concept complex, but in a macro view a single municipal service provider within the "Stateline" are seems to have appeal.

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

**Customers:**

Leaks, leaks and more leaks seems to be the words of the day. After going many months without anything significant we have been experiencing a flurry of failed lines.... Mostly older steel. Heavenly water supply contract expired, revised and updated is being negotiated.

**Associations and outside meetings:**

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

Attended a good workshop for Brownfields and our discussion with the County regarding a land swap for the 19 acres for a corporate yard off Logging Road is progressing.

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

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.

Kingsbury is leading a related effort with the GID's as a coalition group projects with the intent to gain access to funding which bypasses smaller agencies as grantors prefer larger increments and continue to grease the same paths. This is similar to efforts previously attempted by the League of Cities, but more pragmatic to get applications completed and submitted to the appropriate agencies and less dependence upon lobbying and relationships.

This month the APWA (American Public Works Association) will be meeting in Stateline, we intend for some of our team to get into training during that event.

**Water Resources:**

The water year ends at the end of the month. This year's total precipitation is just under 50 inches (around 140% of normal)

Currently, the lake is at 6,227.8 or about 5 feet above the natural rim (6223 ft). This is approximately 1/2 foot 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

RECEIVED

SEP 11 2023

Initial: \_\_\_\_\_



0098706 01 MB 0.558 01 TR 00352 011DDA06 000000  
KINGSBURY GENERAL  
IMPROVEMENT DISTRICT  
GENERAL FUND  
ATTN DISTRICT MANAGER  
PO BOX 2220  
STATELINE NV 89449-2220



**Government Account**

**Your Financial Professional**

Cory McKendrick  
101 South 200 East  
Suite 300  
Salt Lake City UT 84111  
Telephone: (801) 535-3653  
E-mail: cory.mckendrick@moretoncm.com

**ACCOUNT STATEMENT**

AUGUST 1, 2023 - AUGUST 31, 2023

Account number:  
7K5-00471  
Page 1 of 5

**ACCOUNT VALUE SUMMARY**

	THIS PERIOD	THIS YEAR
Beginning account value	\$498,216.40	\$0.00
Deposits	0.00	500,000.00
Taxable Income	0.58	134.48
Change in asset value	-460.00	-2,377.50
Ending account value	\$497,756.98	\$497,756.98

**TOTAL PORTFOLIO VALUE**

Ending account value	\$497,756.98
Estimated accrued interest	6,025.69
Total portfolio value	\$503,782.67
Estimated annualized income	\$25,875.00

Please see "About Your Statement" on page 2 for further information.

**YOUR MESSAGE BOARD**

Whether you want to build, preserve, enjoy, or share your hard-earned wealth, we're here to help. For questions about your account, please contact your financial professional, who will be happy to assist you.

# KINGSBURY GENERAL IMPROVEMENT DISTRICT

Account number:  
7K5-00471  
Page 2 of 5

**GO PAPERLESS** - Certain client documents are available for electronic delivery by accessing your account online at [www.investor-connect.com](http://www.investor-connect.com) or your broker dealer's website. Upon signing up for this service, you will choose which documents you do not want to receive in the mail. You will then be notified by email when they are available for viewing and printing via the internet. You may change your paperless elections at any time by going to the Online Documents page on the website.

**ABOUT YOUR ACCOUNT** - RBC Capital Markets, I.L.C., through the courtesy of RBC Clearing & Custody, a division of RBC Capital Markets, LLC (RBC), carries your account and acts as your custodian for funds and securities deposited with us directly by you, through your brokerage firm or as a result of transactions we process for your account. Inquiries concerning the positions and balances in your account may be directed to us at 612-371-7830. All other inquiries regarding your account or the activity therein should be directed to your brokerage firm. Please review your account statement in its entirety. If you note any discrepancies in your money balances, security positions, tax lots chosen for disposition, or unannounced activity in your account, report it immediately to your brokerage firm and RBC. In addition, you should confirm in writing any oral communications with your brokerage firm or us (RBC Clearing & Custody, Attn: Client Service Team, 250 Nicollet Mall, Suite 1700, Minneapolis, MN 55401-1593) to further protect your rights, including your rights under the Securities Investor Protection Act (SIPA). A Statement of Financial Condition for RBC is available on our public website at [https://www.rbcclearingandcustody.com/en-us/epsf](https://www.rbclearingandcustody.com/en-us/epsf).

Securities and cash in your account(s) are protected up to \$500,000 per client (including a \$250,000 limit for cash only) by the Securities Investor Protection Corporation (SIPC). RBC has purchased an additional policy covering up to \$99.5 million per SIPC-qualified account (of which \$90,000 may be cash) subject to a total maximum aggregate for RBC of \$400 million which would be distributed on a pro-rata basis across all assets by clients of RBC. This protection applies only to the purchase loss or destruction of your securities; it does not apply to any decline in the market value of your securities. Other investments shown on your statement but not held at RBC may not be protected by SIPC or private insurance policies purchased by RBC. Certain investments and transactions are ineligible under SIPC, such as commodity futures contracts and currency, investment contracts (such as limited partnerships), fixed annuity contracts that are not registered with the U.S. Securities and Exchange Commission under the Securities Act of 1933, and foreign currency transactions. For more details, please talk to your Financial Professional, call SIPC at 202-371-8300 for a brochure, or visit [www.sipc.org](http://www.sipc.org).

All securities we hold for you that are not registered in your name ("street name" securities) are commingled with identical securities being held for other clients. Securities with call features may be called in whole or in part. Please see the "Partial Redemption of Callable Securities Disclosure" on our public website at [www.rbcclearingandcustody.com/disclosures](http://www.rbcclearingandcustody.com/disclosures) for information that describes the partial redemption procedures established at RBC C&C and the firm's lottery procedures for callable securities. A printed copy of these procedures may be requested from your Financial Professional. A printed copy of these procedures may be requested from your Financial Professional.

To report a lost or stolen Visa® Platinum Debit Card, or for questions regarding check activity, money fund balances, and Visa® Platinum Debit Card activity, call Client Support Services at 800-933-9946.

If you have an options account, each of the transaction confirmations we send you itemizes the commissions you have paid. Upon request, we will also provide you with a statement of the total option commissions you have paid this calendar year.

Accounts may be subject to an annual and/or inactive fee. Contact your Financial Professional for information.

**ABOUT YOUR INVESTMENT OBJECTIVE / PROFILE AND RISK TOLERANCE** - The Investment Objective and Risk Tolerance, where applicable, on page 3 of this statement are specific to this account and should reflect your investment goals and the level of overall risk you are willing to assume in seeking returns for this account.

Investment Objectives	Preservation of Principal	Growth	Aggressive Growth/Appreciative Income	Speculation
Lower Return Potential Higher Risk	Low Risk	Moderate Risk	High Risk	Very High Return Potential Highest Risk
High Return Potential Lower Risk	High Risk	Low Risk	Moderate Risk	High Risk

The Advisory Risk Profile, also noted on page 3, if applicable, is applied broadly across specified advisory accounts held at RBC and should reflect the basis for the recommendation of an appropriate investment strategy designed to meet your objectives and financial needs as identified in your Risk Profile questionnaire.

Please consult promptly with your Financial Professional if the information shown does not accurately reflect your objective or risk tolerance, or if you wish to impose or modify any restrictions on your account.

**ABOUT YOUR STATEMENT** - Statements are mailed monthly to clients who have transactions during the month that affect money balances and/or security positions. Statements are mailed quarterly to all other clients provided that their account contains a money or security balance. Please review these statements carefully and keep them for your records. Your statement is intended to provide only a summary of activity in your account(s) for the statement period. The information provided on the statement includes, among other things, a snapshot of the value of your account(s); a summary of the income you received for the statement and year-to-date periods; contributions to Traditional, Roth, or other individual Retirement Account(s) and transactions in mutual funds shares. The presentation of the value of your account(s), as well as changes in value, includes all deposits, withdrawals, and other changes in market value. It may also reflect a reduction in value as a result of the return of principal on certain fixed income securities. However, changes in the value of unpriced securities, special products, or accrued interest are not reflected.

If you have questions about your individual tax situation, please consult your tax advisor.

The prices for most securities and certain securities transactions reported on this statement are obtained from independent quotation services whose appraisal(s) are based on closing prices, bid-ask quotations, or other factors, however, in some cases,

RBC calculates prices for certain securities using information from independent and internal sources. If you hold municipal revenue bonds, please be aware that the prices you may receive on their sale may vary significantly from the price shown on your statement. Moreover, certain securities may have unique valuation requirements. Certain securities prices may not be current as of the statement date, and certain adjustments to your holdings may not yet have been included. If you purchase and/or hold securities issued in a market outside of the United States, and/or denominated in a currency other than United States dollars, the price of those securities may be converted into United States dollars for inclusion on your statement. The risk of adverse changes in the value of non-United States currencies relative to the United States dollar are borne by you; RBC does not hedge or otherwise mitigate such risks. While we obtain pricing and currency conversion information from sources that we believe are reliable, RBC cannot guarantee the accuracy of the prices and currency conversion information that appear on your statement. You should always request a current valuation of your securities prior to making an investment decision or placing an order to buy or sell securities.

RBC's Dividend Reinvestment Program (DRIP) is available to holders of eligible securities. For more information on the program, please refer to the "Dividend Reinvestment Program Disclosure" which can be found at <https://www.rbcclearingandcustody.com/en-us/epsf>. If you have additional questions, please contact your Financial Professional.

**Non-Period Securities** - Securities that are not actively traded and for which no independent quotation-services pricing is readily available are excluded from the (i) Market Price, (ii) Market Value, and (iii) Account Value Summary. Total sections of your statement. In these instances, the Market Value and Total Account Summary sections will reflect a \$0.00 value for these securities until such time that they begin active trading and/or have a readily available independent quotation-service price. Accrued interest for non-prime (NP) securities will be reflected where applicable. Examples of NP securities may include, but are not limited to, auction rate securities, auction rate preferred securities and certain structured products, and over-the-counter equity securities.

Your statement also includes a summary of the short- or long-term gain or loss from the sale of selected securities in non-retirement accounts. "Short-term" refers to securities held for one year or less. "Long-term" refers to securities held more than one year. RBC provides gain/loss information as a service to you; the information may not be accurate for tax reporting or other purposes and may rely on information, such as the original cost basis for a security that you or another source at your direction provided to RBC. Gain/loss information may also reflect a change in the value of certain fixed income and other securities that return or amortize principal over time.

If you have elected to receive interest on free credit balances maintained in your account, please be advised that under federal securities laws and the rules of FINRA, we are permitted to pay such interest only on balances arising as an incidence of securities trading activities. We may use a free credit balance in your account in the course of our business, subject to limitations of 17CFR Section 240.15c3-5 under the Securities Exchange Act of 1934. You may demand and receive from securities purchased in your loan account upon full credit balances or fully paid securities in your account, and/or any deposits or shares in a money market fund in your account may be liquidated on your order and the proceeds returned to your account or reinvested to you upon the full payment of any indebtedness to us.

If this is an RBC Express Credit (margin) account and RBC maintains a special memorandum account for you, this is a combined statement of both your general account and the special memorandum account maintained for you under Regulation T of the Federal Reserve system. The permanent record of the special memorandum account as required by Regulation T is available for your inspection at your request. RBC reserves the right to limit RBC Express Credit (margin) purchases and short sales and to alter its margin requirements and the dates for margin calls in accordance with the firm's guidelines, market conditions, and regulatory requirements.

The prices reported on your RDC statement for securities issued through or by a Direct Participation Program, Real Estate Investment Trust, or private securities, including hedge funds, are estimates. RBC does not calculate the prices of these securities, and has not confirmed these prices or verified that they are determined, earned, or realized. RBC relies on independent quotation services or the management, trustee, or general partner of the issuer of the securities to provide such prices. The prices may be based on independent appraisals, the book value of the entity's assets, the prices paid or offered for the securities, or another method or basis (or a combination of any of these). These securities are illiquid, and do not trade in a public market. Consequently, the estimated value of the securities (which is shown on your statement) may not equal the amount(s) that you receive if you attempt to sell your investment. In some cases, accurate valuation information relating to these securities may not be available. For current or estimated price information on the estimated value of the securities, the source of the actual or estimated value of the securities, or the method by which the value was determined or estimated, please contact your Financial Professional.

If this statement contains an estimated value, you should be aware that this value may be based on a limited number of trades or quotes. Therefore, you may not be able to sell these securities at a price equal or near to the value shown. However, the broker-dealer providing this statement may not refuse to accept your order to sell these securities. Also, the amount you receive from a sale generally will be reduced by the amount of any commissions or similar charges. If an estimated value is not shown for a security, a value could not be determined because of a lack of information.

For a schedule of fees charged by RBC and your brokerage firm, you may visit Investor Connect through your Financial Professional's website or directly at [www.investor-connect.com](http://www.investor-connect.com) where a list of fees is included in the section titled "Other". Please contact your Financial Professional with additional questions about the list of fees, or for help accessing Investor Connect.

**FINRA BrokerCheck Hotline** - FINRA has made available to investors a pamphlet describing FINRA BrokerCheck for your information. To obtain a copy of the brochure, please contact FINRA at 800-289-9999 or visit their website at [www.finra.org](http://www.finra.org).

**Same-Day Cash Sweep Elections** - If your transaction has the description "Same Day," the transaction you requested required same-day payment; RBC retained the last day's dividend to offset the cost of advancing a same-day payment on your behalf. For more information see the "Cash Sweep Program Overview" on our public website at <https://www.rbcclearingandcustody.com/en-us/epsf>, as well as "Program Books" under RBC Insured Deposits.





Account number:  
7K5-00471  
Page 3 of 5



**ACCOUNT STATEMENT**  
AUGUST 1, 2023 - AUGUST 31, 2023



**ASSET ALLOCATION SUMMARY**

<input type="checkbox"/> Cash & Cash Alternatives	CURRENT VALUE	PERCENT
<input checked="" type="checkbox"/> Fixed Income	\$134.48	0%
Current account value	497,622.50	100%
	\$497,756.98	100%



Mutual funds are included in the above categories. Funds that invest in more than one category are reported as "Mixed Assets".  
The Cash & Cash Alternatives figure is net of debits including any RBC Express Credit (margin) debit, if applicable.

**INVESTMENT OBJECTIVE / RISK TOLERANCE**

The investment objective for this account is: Preservation of Principal / Income  
The risk tolerance for this account is: Low Risk  
Please see "About Your Investment Objective / Profile and Risk Tolerance" on page 2 for further information.

**GAIN/LOSS SUMMARY**

	THIS PERIOD	THIS YEAR
Total realized gain or loss	\$0.00	\$0.00
Short-term gain or loss	0.00	0.00
Long-term gain or loss	0.00	0.00
Unrealized gain or loss		AS OF AUGUST 31, 2023
		-\$2,377.50

Please see "About Your Statement" on page 2 for further information.

**ACTIVITY SUMMARY**

Total account value last statement	\$498,216.40
Cash activity	
Beginning balance	133.90
Money coming into your account	
Dividends	0.58
Total	0.58
Money going out of your account	
Total	0.00
Ending balance	134.48
Net change cash activity	\$0.58
Change in security value	
Beginning value of priced securities	498,082.50
Change in value of priced securities	-460.00
Ending value of priced securities	497,622.50
Net change in securities value	-\$460.00
Total account value as of August 31, 2023	\$497,756.98





Account number:  
7K5-00471  
Page 5 of 5



**ACCOUNT STATEMENT**  
AUGUST 1, 2023 - AUGUST 31, 2023



**ACTIVITY DETAIL**

Realized gain/loss column includes fees and commissions. It does not include accrued interest

Purchases, sales and other activity all represent an exchange of cash and/or money market funds for securities and, as such, do not represent deposits to or withdrawals from your account. Account value changes due to commissions, mark ups, mark downs and accrued interest are shown in the "Change in value of priced securities" line of the Account Value Summary.

\* Information that appears in these columns may be based on information provided by you or at your direction. RBC has not verified such data. Please see "About Your Statement" on page 2 for further information.

**TAXABLE INCOME**

**Dividends**

DATE	DESCRIPTION	SYMBOL/CUSIP	AMOUNT	COMMENTS
08/31/23	RBC FDS TR MONTHLY DIVIDEND 7/31 - 8/30	US GOVT MONEY MKT FD INST CL 2	\$0.58	5.12% AVERAGE MONTHLY YIELD
	<b>TOTAL TAXABLE INCOME</b>		<b>\$0.58</b>	

**MONEY MARKET DETAIL**

\* Transaction details are only provided for money market funds that are set up for automated sweep.

RBC FDS TR	US GOVT MONEY MKT FD INST CL 2	08/31/23	DIVIDEND REINVEST	0.58
08/01/23	BALANCE FORWARD	\$133.90		
08/31/23	ENDING BALANCE	\$134.48		

INCOME FROM AUGUST 1, 2023 - AUGUST 31, 2023: \$0.58



# MacLeod Watts

September 12, 2023

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

Re: Other Postemployment Benefits of Kingsbury General Improvement District  
June 30, 2023, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2023

Dear Mr. Dion:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of Kingsbury General Improvement District (the District). The report's text describes our analysis and assumptions in detail.

The primary purposes of this report are to:

1. Calculate plan liabilities as of June 30, 2023, in accordance with GASB 75's biennial valuation requirement.
2. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2023.

This report is based on employee and retiree data provided to us by the District. As with any analysis, the soundness of the report is dependent on the inputs. Please review our summary of this information shown in the report to be sure it matches your records.

The exhibits in the report reflect that the District is financing its OPEB liability on a pay-as-you-go basis. The discount rate used, with the District's approval, is based on a municipal bond index rate which we believe meets GASB 75 requirements. The bond rate has changed since the prior measurement date.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District employees who provided valuable time and information to enable us to perform the valuation and prepare this report. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA  
*Principal & Consulting Actuary*

Enclosure



Kingsbury General Improvement District

Actuarial Valuation of Other  
Post-Employment Benefit  
Programs As of June 30, 2023

& GASB 75 Report for the Fiscal Year Ending  
June 30, 2023

Submitted September 2023

MacLeod Watts

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## A. Executive Summary

This report presents the results of our June 30, 2023, actuarial valuation and other post-employment benefit liabilities for Kingsbury General Improvement District. The purpose of this report is to provide information about this plan as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the District's fiscal year ending June 30, 2023.

Important background information regarding the valuation process can be found in Appendix 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary discuss the valuation results in detail and present various exhibits appropriate for disclosures under GASB 75.

Absent material changes to this program, the results of the June 30, 2023, valuation will be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2024. If there are any significant changes before then, a new valuation might be required or appropriate.

### OPEB Obligations of the District for PEBP Members

The District offers medical coverage to its active employees through the Nevada Public Employees' Benefits Program. Nevada has legislated certain unique rights to retiree medical coverage. Nevada Revised Statutes (NRS) 287.023 provide that if offered coverage as an active employee, a retiree must be provided the option to continue in their employer's health plan after retirement. However, PEBP limits access to coverage and benefits in retirement. See Section 2 for details.

For retirees and former employees covered by a medical plan offered through PEBP:

- **Explicit subsidy liabilities:** The District is required to provide a monthly subsidy toward the cost of medical coverage through PEBP for qualifying retirees and (prior to Medicare) for their eligible covered dependents. Eligibility for and the amount of benefits provided vary based on the employee's PERS membership date, District employment date and years of PERS service at retirement. See Supporting information Section 2 for details.
- **Implicit subsidy liabilities:** For evaluating the claims and setting monthly premium rates, PEBP operates a separate pool for covered Nevada Public Agency members from the pool maintained for covered State plan members. The Public Agency pool consists almost entirely of retired members. We have assumed there is no implicit subsidy of retiree premiums by active premiums under this program prior to Medicare, or that any subsidy would be very short-term. Coverage after Medicare is through individual Medicare Advantage plans provided through the PEBP HRA Exchange.

### OPEB Obligations of the District for Other Health Coverage

The Nevada Revised Statutes also provide that (a) employees eligible for healthcare benefits while actively employed must be offered continued access to this coverage if they retire from the agency; and (b) such healthcare coverage must be offered to retirees at the same premium rates as the coverage is offered to active employees. The NRS also requires that claims experience of active and retired plan members must be pooled to determine the premium rates. There is no requirement that the agency pay any portion of a retiree's premiums, however.





## Executive Summary

(Continued)

Employees who retire from the District are eligible to continue their health coverage offered through the Stationary Engineers plan by paying 100% of the monthly premiums. However, the premium cost is a uniform rate for all coverage levels and, as such, is quite high (currently over \$2,400 per month). To date, no retirees have elected to continue this coverage and because of the cost, we assume none will in the future. Accordingly, we assume there is no OPEB liability to the District relating to this coverage.

### OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency contributes to an OPEB trust. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District continues to finance this OPEB liability on a pay-as-you-go basis. Therefore, with the District's approval, the discount rate used in this valuation is based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 3.54% on June 30, 2022, and 3.65% on June 30, 2023.

### Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability, or other termination of employment) used in this report are the same as the rates used for the most recent valuation of the retirement plan(s) covering District employees, except (1) a different table was applied to project future mortality improvement and (2) we applied a minimum assumed retirement age of 58. Other assumptions, such as healthcare trend and retiree participation rates, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. These assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

### Important Dates Used in the Valuation

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022, to June 30, 2023
Valuation Date	June 30, 2023



**Executive Summary**  
(Concluded)

**Updates Since the Prior Report**

No benefit changes were reflected relative to those provided to us for the June 30, 2021, valuation. We reviewed and updated certain assumptions used to project the OPEB liability, including the discount rate, as noted above. Differences between actual and expected results (referred to as “plan experience”) since June 2021 were also reflected.

Section C., Valuation Results as of June 30, 2023, provides additional information on the impact of the new assumptions and plan experience. See *Recognition Period for Deferred Resources* on page 11 for details on how these changes are recognized.

**Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2023**

The impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. The plan’s impact on Net Position on the measurement date can be summarized as follows.

Items	For Reporting At Fiscal Year Ending June 30, 2023
Total OPEB Liability	\$ 637,231
Fiduciary Net Position	-
<b>Net OPEB Liability</b>	<b>\$ 637,231</b>
<i>Adjustment for Deferred Resources:</i>	
Deferred (Outflows)	(164,290)
Deferred Inflows	192,714
<b>Impact on Statement of Net Position</b>	<b>\$ 665,655</b>
<b>OPEB Expense, FYE 6/30/2023</b>	<b>\$ 55,334</b>

**Important Notices**

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District’s financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

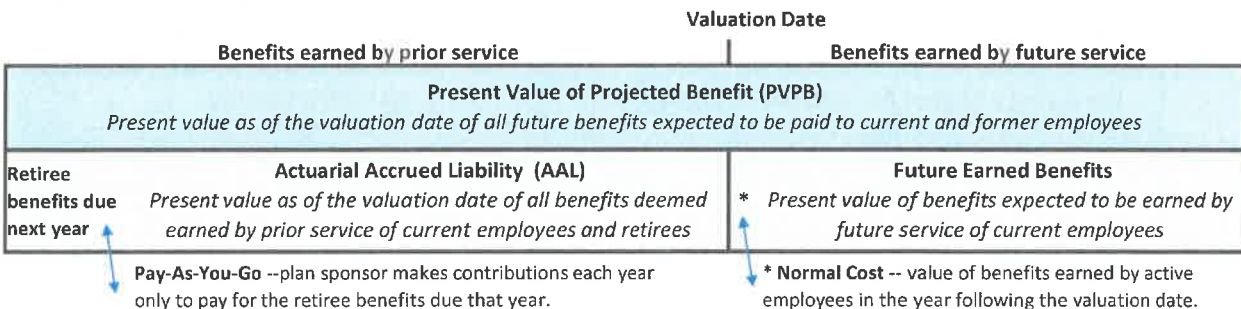


## B. Valuation Process

This valuation is based on employee census data and benefits initially submitted to us by the District and clarified in various related communications. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2A. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation has been performed in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood that employees will elect coverage for themselves and their dependents are also applied.

We then calculate a present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This method is the most common used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e.,  $PVPB = AAL + PVFNC$ ).



**Valuation Process**  
 (Concluded)

The District is financing the plan on a pay-as-you-go basis. This policy does not establish a trust to prefund benefits and pays retirees benefits each year as required. Therefore, the **Unfunded Actuarial Accrued Liability (UAAL)** is equal to the Actuarial Accrued Liability. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. Future contributions by the District will equal each year’s retiree benefit payments.

Please note that projections of future benefits over such long periods (frequently 50 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates.

Finally, certain actuarial terms and GASB 75 terms may be used interchangeably. We note a few in the table below.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	<i>No equivalent term</i>
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	<i>No equivalent term</i>
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

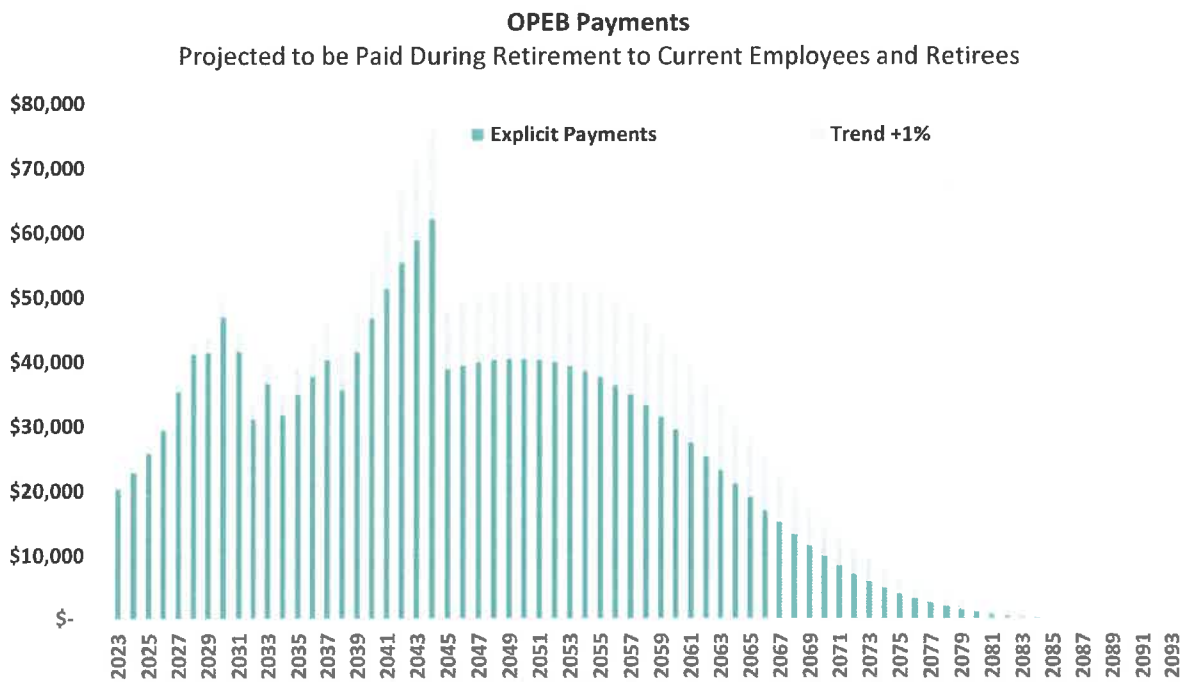


### C. Valuation Results as of June 30, 2023

This section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 30, 2023, valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Supporting Information, Section 3.

Lifetime healthcare benefits are paid for retirees qualifying for PEBP health coverage. Please see Supporting Information, Section 2 for details.

The following graph illustrates the annual other post-employment benefits projected to be paid on behalf of current retirees and current employees expected to retire from the District.



The amounts shown in green reflect the expected payment by the District toward monthly retiree PEBP benefits. The projections (in gray) reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 18.

Liabilities relating to these projected benefits are shown beginning on the following page.



**Valuation Results as of June 30, 2023**

(Continued)

This chart summarizes the results as of June 30, 2023 (the measurement date for FYE 2023 reporting), based on the June 30, 2023, valuation. These results are compared to the information provided to us and reported by the District for its fiscal year ended June 30, 2022.

Valuation date	6/30/2021	6/30/2023
Measurement date	6/30/2022	6/30/2023
Fiscal Year End	6/30/2022	6/30/2023
Discount rate	3.54%	3.65%
<b>Number of Covered Employees</b>		
Actives	5	5
Retirees	5	5
Total Participants	10	10
<b>Actuarial Present Value of Projected Benefits</b>		
Actives	\$ 600,478	\$ 544,271
Retirees	323,216	283,786
Total APVPB	923,694	828,057
<b>Total OPEB Liability (TOL)</b>		
Actives	372,291	353,445
Retirees	323,216	283,786
TOL	695,507	637,231
Fiduciary Net Position	-	-
<b>Net OPEB Liability</b>	695,507	637,231
<b>Service Cost</b>		
For the period following the measurement date	22,564	(19,298)

We can see from the chart above that the Total OPEB Liability decreased by \$58,276 from what was developed and reported for the prior fiscal year. Some of the change was expected and some of this change was unexpected. Details are provided on the following page.



**Valuation Results as of June 30, 2023**  
(Concluded)

*Expected changes:* The TOL was expected to increase by \$29,029 through normal plan operation reflecting the addition of service cost and interest costs accruing for the period, reduced by benefits paid to retirees. Details are in the top section of the table below.

*Unexpected changes* in the TOL generally fall into one of the three following categories:

- *Benefit changes:* There were no changes in benefit provisions since the prior valuation.
- *Plan experience* decreased the TOL by \$65,843 reflecting results that are different than expected based on the prior valuation data and assumptions.
- *Assumption changes:* The TOL decreased by \$21,462 from assumption changes. The largest change is from the update in the demographic assumptions. For details on these assumption changes, see Supporting Information, Section 3.

This chart summarizes the change in the TOL on June 30, 2022, with the TOL on June 30, 2023.

Reconciliation of Changes During Measurement Period	Total OPEB Liability
<b>Balance at Fiscal Year Ending 6/30/2022</b> <i>Measurement Date 6/30/2022</i>	\$ 695,507
<b>Expected Changes During the Period:</b>	
Service Cost	22,564
Interest Cost	25,090
Benefit Payments	(18,625)
<b>Total Expected Changes During the Period</b>	29,029
<b>Expected at Fiscal Year Ending 6/30/2023</b> <i>Measurement Date 6/30/2023</i>	\$ 724,536
<b>Unexpected Changes During the Period:</b>	
<i>Plan Experience:</i>	
Projected PEBP Subsidies Other Than Expected	(77,524)
Other Plan Experience	11,681
<i>Assumption Changes:</i>	
Change in Discount Rate	(9,170)
Updated Demographic Assumptions	(15,803)
Change in Healthcare Trend	3,511
<b>Total Unexpected Changes During the Period</b>	(87,305)
<b>Balance at Fiscal Year Ending 6/30/2023</b> <i>Measurement Date 6/30/2023</i>	\$ 637,231



### D. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2020. The District is classified for GASB 75 purposes as a single employer.

#### Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2023 <i>Measurement Date is June 30, 2023</i>	Kingsbury GID
<b>Items Impacting Net Position:</b>	
Total OPEB Liability	\$ 637,231
Fiduciary Net Position	-
Net OPEB Liability (Asset)	<u>637,231</u>
<i>Deferred (Outflows) Due to:</i>	
Assumption Changes	-
Plan Experience	(164,290)
Investment Experience	-
Deferred Contributions	-
<i>Deferred Inflows Due to:</i>	
Assumption Changes	139,756
Plan Experience	52,958
Investment Experience	-
<b>Impact on Statement of Net Position, FYE 6/30/2023</b>	<b><u>\$ 665,655</u></b>
<b>Items Impacting OPEB Expense:</b>	
Service Cost	\$ 22,564
Cost of Plan Changes	-
Interest Cost	25,090
Expected Earnings on Assets	-
<i>Recognition of Deferred Outflows:</i>	
Assumption Changes	-
Plan Experience	59,742
Investment Experience	-
<i>Recognition of Deferred (Inflows):</i>	
Assumption Changes	(39,177)
Plan Experience	(12,885)
Investment Experience	-
<b>OPEB Expense, FYE 6/30/2023</b>	<b><u>\$ 55,334</u></b>





**Accounting Information**  
(Continued)

**Change in Net Position During the Fiscal Year**

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2022 <i>6/30/2022</i>	6/30/2023 <i>6/30/2023</i>	Change During Period
Total OPEB Liability	\$ 695,507	\$ 637,231	\$ (58,276)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	695,507	637,231	(58,276)
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	-	-	-
Plan Experience	(224,032)	(164,290)	59,742
Investment Experience	-	-	-
Deferred Contributions	-	-	-
<i>Deferred Inflows Due to:</i>			
Assumption Changes	157,471	139,756	(17,715)
Plan Experience	-	52,958	52,958
Investment Experience	-	-	-
Impact on Statement of Net Position	<u>\$ 628,946</u>	<u>\$ 665,655</u>	<u>\$ 36,709</u>

**Change in Net Position During the Fiscal Year**

Impact on Statement of Net Position, FYE 6/30/2022	\$ 628,946
OPEB Expense (Income)	55,334
Employer Contributions During Fiscal Year	<u>(18,625)</u>
Impact on Statement of Net Position, FYE 6/30/2023	<u>\$ 665,655</u>

**OPEB Expense**

Employer Contributions During Fiscal Year	\$ 18,625
Deterioration (Improvement) in Net Position	<u>36,709</u>
OPEB Expense (Income), FYE 6/30/2023	<u>\$ 55,334</u>



**Accounting Information**  
(Continued)

**Recognition Period for Deferred Resources**

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 5.11 years is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

The liability changes attributable to the reported benefit change occurring during the period will be recognized immediately.

**Deferred Resources as of Fiscal Year End and Expected Future Recognition**

The exhibit below shows deferred resources as of the fiscal year end June 30, 2023.

Kingsbury GID	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ -	\$ 139,756
Differences Between Expected and Actual Experience	164,290	52,958
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	-	-
<b>Total</b>	<b>\$ 164,290</b>	<b>\$ 192,714</b>

Future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2024	\$ 7,680
2025	7,680
2026	(5,091)
2027	(36,813)
2028	(1,880)
Thereafter	-



**Accounting Information**  
 (Continued)

**Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate**

The discount rate used for the fiscal year end 2023 is 3.65%. Healthcare cost trend rate prior to eligibility for Medicare was assumed to start at 6.8% (increase effective July 1, 2024) and fluctuate down to the ultimate rate of 3.9% by year 2075; medical cost inflation for those covered by Medicare is 4.5% per year. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 2.65%	Current 3.65%	Current + 1% 4.65%
<b>Net OPEB Liability (Asset)</b>	728,537	637,231	562,288
Increase (Decrease)	91,306		(74,943)
% Increase (Decrease)	14.3%		-11.8%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
<b>Net OPEB Liability (Asset)</b>	552,629	637,231	742,476
Increase (Decrease)	(84,602)		105,245
% Increase (Decrease)	-13.3%		16.5%



**Accounting Information**  
(Continued)

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Results for years since GASB 75 was implemented are shown below.

Fiscal Year Ending June 30	2023	2022	2021	2020	2019	2018
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Discount Rate on Measurement Date	3.65%	3.54%	2.16%	2.21%	3.51%	3.87%
<b>Total OPEB liability</b>						
Service Cost	\$ 22,564	\$ 30,246	\$ 23,845	\$ 18,444	\$ 16,268	\$ 14,814
Interest	25,090	18,101	11,508	15,464	14,939	13,362
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(65,843)	-	343,516	-	11,214	28,542
Changes of assumptions	(21,462)	(151,263)	(49,855)	52,928	18,636	4,418
Benefit payments	(18,625)	(18,704)	(17,520)	(6,635)	(10,781)	(10,438)
<b>Net change in total OPEB liability</b>	(58,276)	(121,620)	311,494	80,201	50,276	50,698
<b>Total OPEB liability - beginning</b>	695,507	817,127	505,633	425,432	375,156	324,458
<b>Total OPEB liability - ending (a)</b>	\$ 637,231	\$ 695,507	\$ 817,127	\$ 505,633	\$ 425,432	\$ 375,156
<b>Plan fiduciary net position - beginning</b>	-	-	-	-	-	-
<b>Plan fiduciary net position - ending (b)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net OPEB liability - ending (a) - (b)</b>	\$ 637,231	\$ 695,507	\$ 817,127	\$ 505,633	\$ 425,432	\$ 375,156
<b>Covered-employee payroll</b>	\$ 374,124	\$ 404,854	\$ 558,847	\$ 437,302	\$ 503,544	\$ 710,271
<b>Net OPEB liability as a % of covered payroll</b>	170.33%	171.79%	146.22%	115.63%	84.49%	52.82%



**Accounting Information**  
 (Continued)

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios (concluded)**

Fiscal Year Ending June 30	2023	2022	2021	2020	2019	2018
<i>Measurement Date</i>	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
<i>Discount Rate on Measurement Date</i>	3.65%	3.54%	2.16%	2.21%	3.51%	3.87%

**Notes to Schedule**

Valuation Date	6/30/2021	6/30/2019	6/30/2019	6/30/2018
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal AMM	Entry Age Normal AMM	Entry Age Normal AMM
Inflation	2.50%	2.50%	Not Available	Not Available
Healthcare cost trend rates	6.8% in 2024, fluctuating down to 3.9% by 2075	5.6% in 2023, fluctuating down to 4.0% by 2076	4.6% in the initial year, fluctuating down to 4.7% by year 10	4.6% in the initial year, fluctuating down to 4.7% by year 10
Salary increases	3.00%	3.00%	2.00%	2.00%
Retirement age	From age 58 to 75	From age 58 to 75	Age 60	Age 60
Mortality	NV PERS 2021 Experience Study	NV PERS 2019 Experience Study	RP2000 Combined Tables	RP2000 Combined Tables
Mortality Improvement	MW Scale 2022 Generationally	MW Scale 2020 Generationally	Scale AA for 18 years	Scale AA for 18 years

**Schedule of Contributions**

This schedule is not required to be provided for unfunded OPEB plans.





**Accounting Information**  
(Continued)

**Detail of Changes to Net Position**

The chart below details changes to all components of Net Position.

Kingsbury GID	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:			(e) Deferred		
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience
<b>Balance at Fiscal Year Ending 6/30/2022</b> <i>Measurement Date 6/30/2022</i>	\$ 695,507	\$ -	\$ 695,507	\$ -	\$ 224,032	\$ -	\$ -	\$ 157,471	\$ -
<b>Changes During the Period:</b>									
Service Cost	22,564		22,564						
Interest Cost	25,090		25,090						
Expected Investment Income		-	-						
Employer Contributions		18,625	(18,625)						
Changes of Benefit Terms	-		-						
Benefit Payments	(18,625)	(18,625)	-						
Assumption Changes	(21,462)		(21,462)					21,462	65,1
Plan Experience	(65,843)		(65,843)						
Investment Experience		-	-		(59,742)	-		(39,177)	(12,1
Recognized Deferred Resources									
Contributions After Measurement Date									
<b>Net Changes in Fiscal Year 2022-2023</b>	(58,276)	-	(58,276)	-	(59,742)	-	-	(17,715)	52,1
<b>Balance at Fiscal Year Ending 6/30/2023</b> <i>Measurement Date 6/30/2023</i>	\$ 637,231	\$ -	\$ 637,231	\$ -	\$ 164,290	\$ -	\$ -	\$ 139,756	\$ 52,1



**Accounting Information**  
(Continued)

**Schedule of Deferred Outflows and Inflows of Resources**

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below.

Measurement Date: June 30, 2023

Deferred Outflow or (Inflow)		Impact on Net OPEB Liability (NOL)	Initial Amount	Period (Yrs)	Annual Recognition	Balance as of Jun 30, 2023	Recognition of Deferred Outflow or Deferred (Inflow) in				
Date Created	Source						2022-23 (FYE 2023)	2023-24 (FYE 2024)	2024-25 (FYE 2025)	2025-26 (FYE 2026)	2026-27 (FYE 2027)
6/30/2021	Experience Plan	Increased	\$ 343,516	5.75	\$ 59,742	\$ 164,290	\$ 59,742	\$ 59,742	\$ 59,742	\$ 44,806	\$
Assumption											
6/30/2021	Changes	Decreased	(49,855)	5.75	(8,670)	(23,845)	(8,670)	(8,670)	(8,670)	(6,505)	
Assumption											
6/30/2022	Changes	Decreased	(151,263)	5.75	(26,307)	(98,649)	(26,307)	(26,307)	(26,307)	(26,307)	(19,100)
Plan											
6/30/2023	Experience	Decreased	(65,843)	5.11	(12,885)	(52,958)	(12,885)	(12,885)	(12,885)	(12,885)	(12,885)
Assumption											
6/30/2023	Changes	Decreased	(21,462)	5.11	(4,200)	(17,262)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)





**Accounting Information**  
(Continued)

**District Contributions to the Plan**

District contributions to the Plan occur as benefits are paid to retirees. In this PEBP program, the only benefit payments occur in the form of direct payments to PEBP on behalf of currently covered retirees.

The chart below shows the benefits paid by the District on behalf of current retirees during the measurement period.

<b>For the Measurement Period, Jul 1, 2022 thru Jun 30, 2023</b>	<b>Kingsbury GID</b>
Benefits Paid to Retirees	\$ 18,625
Implicit Subsidy Payment	-
<i>Total Contributions</i>	18,625
<i>During the Measurement Period</i>	

There are no deferred contributions because the measurement date is the last day of the current fiscal year (June 30, 2023).



**Accounting Information**  
 (Continued)

**Projected Benefit Payments (15-year projection)**

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees covered by PEBP. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

Projected Annual Benefit Payments			
Fiscal Year Ending June 30	Explicit Subsidy		
	Current Retirees	Future Retirees	Total
2023	\$ 18,625	\$ -	\$ 18,625
2024	19,454	3,409	22,863
2025	20,235	5,548	25,783
2026	20,952	8,373	29,325
2027	21,655	13,774	35,429
2028	22,340	18,803	41,143
2029	23,002	18,395	41,397
2030	23,633	23,301	46,934
2031	12,079	29,466	41,545
2032	12,097	18,919	31,016
2033	12,071	24,487	36,558
2034	12,002	19,787	31,789
2035	11,890	23,028	34,918
2036	11,736	25,996	37,732
2037	11,544	28,715	40,259



**Accounting Information**  
(Concluded)

**Sample Journal Entries**

<b>OPEB Accounts at Beginning of Fiscal Year</b>	<i>By Source</i>		<i>Sources Combined</i>	
	<b>Debit</b>	<b>Credit</b>	<b>Debit</b>	<b>Credit</b>
Net OPEB Liability		695,507		695,507
<i>Deferred Outflow:</i>				
Assumption Changes	-			
Plan Experience	224,032			
Investment Experience	-			
Contribution Subsequent to MD	-			
<b>Deferred Outflows</b>			224,032	
<i>Deferred Inflow:</i>				
Assumption Changes		157,471		
Plan Experience		-		
Investment Experience		-		
<b>Deferred Inflows</b>				157,471
<b>Record Benefits Paid to Retirees</b>		<b>Debit</b>		<b>Credit</b>
Net OPEB Liability		18,625		
Cash				18,625
<b>Record End of Year Updates to OPEB Accounts</b>		<i>By Source</i>		<i>Sources Combined</i>
	<b>Debit</b>	<b>Credit</b>	<b>Debit</b>	<b>Credit</b>
Net OPEB Liability	39,651		39,651	
<i>Deferred Outflow:</i>				
Assumption Changes				
Plan Experience		59,742		
Investment Experience				
Contribution Subsequent to MD				
<b>Deferred Outflows</b>				59,742
<i>Deferred Inflow:</i>				
Assumption Changes	17,715			
Plan Experience		52,958		
Investment Experience	-			
<b>Deferred Inflows</b>				35,243
OPEB Expense	55,334		55,334	



### **E. Funding Information**

Our understanding is that the District is currently financing its PEBP OPEB liability on a pay-as-you-go basis. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Should the District wish to explore potential future prefunding for this plan we can prepare illustrations of various funding levels and, if appropriate, perform a formal funding valuation at that time. Results under a funding scenario may be materially different from the results presented in this report.



## F. Certification

The purpose of this report is to provide actuarial information in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75) for other postemployment benefits provided by the Kingsbury General Improvement District.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75. Plan results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: the District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. The signing actuary is a member of the American Academy of Actuaries and meets the qualification standards for rendering this opinion.

Signed: September 12, 2023



Catherine L. MacLeod, FSA, FCA, EA, MAAA



Adam Fisher, Actuarial Analyst



### G. Supporting Information

#### Section 1 - Summary of Employee Data

**Active members:** The District reported 5 current employees potentially eligible for PEBP coverage in retirement as of the valuation date.<sup>1</sup> The ages and service for these active employees included in the valuation are shown in the chart below:

Distribution of Benefits-Eligible Active Employees							
Current Age	Years of Service					Total	Percent
	Under 5	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25						0	0%
25 to 29						0	0%
30 to 34						0	0%
35 to 39						0	0%
40 to 44			1			1	20%
45 to 49		1				1	20%
50 to 54				1		1	20%
55 to 59				2		2	40%
60 to 64						0	0%
65 to 69						0	0%
70 & Up						0	0%
<b>Total</b>	0	1	1	3	0	<b>5</b>	<b>100%</b>
<b>Percent</b>	0%	20%	20%	60%	0%	<b>100%</b>	

Valuation	June 2021	June 2023
Average Attained Age for Actives	50.4	52.4
Average Years of Service	12.2	14.2

**Retired members:** As of the June 2023 valuation date, there were 5 former employees for whom the District pays a subsidy toward the cost of PEBP coverage. Their ages are shown below:

Retirees by Age		
Current Age	Total	Percent
Below 50	0	0%
50 to 54	0	0%
55 to 59	1	20%
60 to 64	0	0%
65 to 69	1	20%
70 to 74	1	20%
75 to 79	2	40%
80 & up	0	0%
<b>Total</b>	<b>5</b>	<b>100%</b>
<b>Average Age:</b>		
On 6/30/2023	70.4	
At retirement	62.3	

<sup>1</sup> All other active employees became PERS members after January 1, 2012 and will not qualify for a District paid subsidy towards healthcare.



**Supporting Information**  
(Continued)

**Section 2 - Summary of Retiree Benefit Provisions**

**PEBP Eligibility:** PEBP closed to non-State public agency retirees on September 1, 2008, unless the agency’s active employees are participating in PEBP. However, the District is responsible for a portion of the PEBP subsidy for a former employee retiring after September 1, 2008, from the State or from a Non-State public agency whose active employees participate in PEBP.

There are exceptions to the eligibility for benefits through PEBP:

- (a) Participants who retired before June 30, 1994, receive the 15 year subsidy, regardless of their years of covered service.
- (b) Participants do not receive a subsidy if they were hired by their last employer on or after January 1, 2010, if they retired with less than 15 years of service and were not disabled.
- (c) Participants with an initial PERS membership date of January 1, 2012, or later are not eligible for any subsidy from former employers including the post-Medicare HRA contributions.

For a retiree to participate in the PEPB program, the participant must be receiving a PERS benefit. PERS eligibility requirements vary by employee group and benefit type.

**Benefits for PEBP retirees:** Those retirees and former employees who were eligible and elected PEBP coverage are entitled to a subsidy toward their premium cost based on their years of covered employment under Nevada PERS. The subsidy is shared on a pro-rata basis by the employers for which the retiree has worked and earned PERS service credit. Thus, the District is obligated to subsidize health care premiums for former employees as well as those who retired directly from the District.

The subsidy per year of service differs for pre-Medicare retirees and those on the Medicare exchange. The subsidy ends at the earlier of the retiree’s death or the date he or she discontinues coverage.

**Agency Subsidy for PEBP Coverage for Non-State pre-Medicare retirees:**

The subsidy provided to pre-Medicare retirees varies based on the type of plan selected (PPO or HMO) and by the level of coverage taken (e.g., single, two party, family, etc.). This chart shows the monthly amounts payable beginning July 2023 for those with 15 years of PERS service. Actual pre-Medicare subsidies for July 2023, as invoiced to the District by individual, were used for the valuation.

Coverage Level	PPO CDHP	PPO Low Deductible	Statewide EPO/HMO
	Base Subsidy	Base Subsidy	Base Subsidy
<i>For 15 years of PERS service</i>			
Retiree Only	\$ 688.61	\$ 729.92	\$ 622.70
Retiree + Spouse	1,259.92	1,342.52	1,128.09
Retiree + Children	902.87	959.64	812.19
Retiree + Family	1,474.16	1,572.29	1,317.59

**HRA Contributions for non-State Medicare Retirees covered by the Exchange:**

Amounts paid for Medicare eligible retirees covered by the Exchange do not vary by type of plan or coverage level; they vary only by years of PERS membership service. For fiscal year 2023-24, the monthly subsidy for retirees on the Medicare Exchange is \$13 per month per year of PERS service, with a maximum benefit payable of \$260 per month.



**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions**

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

**Important Dates**

Valuation Date	June 30, 2023
GASB 75 Measurement Date	Last day of current fiscal year (June 30, 2023)
Fiscal Year End	June 30, 2023

**Valuation Methods**

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Not applicable (\$0, no OPEB trust has been established)
Participants Valued	Only a closed group of current eligible active employees and retired participants and covered dependents are valued.
Age-based premiums	Not applicable. We assumed the District has no implicit subsidy liability in this program; see pages 1-2 for details.

**Economic Assumptions**

Municipal Bond Index	Bond Buyer General Obligation 20-Bond Municipal Bond Index
Discount Rate	3.65% as of June 30, 2023 and 3.54% as of June 30, 2022
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	The District's subsidy toward the pre-Medicare PEBP retiree premiums are assumed to increase at the following rates:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2024	6.8%	2040-2043	4.8%
2025	6.2%	2044-2049	4.7%
2026	5.6%	2050-2059	4.6%
2027	5.5%	2060-2065	4.5%
2028	5.4%	2066-2067	4.4%
2029	5.3%	2068-2069	4.3%
2030	5.2%	2070	4.2%
2031	5.1%	2071-2072	4.1%
2032-2037	5.0%	2073-2074	4.0%
2038-2039	4.9%	2075 & Later	3.9%





**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions (Continued)**

Healthcare Trend (concluded) This trend described on the preceding page was developed using the Getzen Model 2023 published by the Society of Actuaries using these settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth 1.0%; Expected Health Share of GDP in 2028 20%; Resistance Point 21%; Year after which medical growth is limited to growth in GDP 2075.

Post-Medicare healthcare cost increase trend is 4.5%.

**Participant Election Assumptions**

Participation Rate *Actives:* All (100% of) current active employees expected to qualify for subsidized retiree health coverage are assumed to elect this coverage in retirement.

*Retirees:* All retirees currently covered by PEBP are assumed to retain their existing election until death.

Spouse Coverage *Active employees:* All currently married employees expected to qualify for and continue their medical coverage in retirement are also assumed to elect medical coverage for their spouse. Husbands are assumed to be 3 years older than their wives.

*Retired employees:* Current elections for spouse coverage are assumed to continue until the earlier of the spouse's death or attainment of age 65. Actual ages are used, if known. Otherwise, husbands are assumed to be 3 years older than wives.

Medicare Eligibility Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at 65. Retirees over age 65 who are not eligible for Medicare are assumed to remain ineligible.

**Demographic Assumptions**

*Demographic actuarial assumptions used in this valuation are based on the published report of the Nevada Public Employees Retirement System dated September 2021, which covers the employees included in this valuation except (1) a different basis used to project future mortality improvements and (2) addition of a minimum retirement age of 58. Sample rates are shown on the following pages.*

Mortality The rates described below were described in the September 2021 experience study report of the Nevada PERS program as being reasonably representative of mortality experience as of that date.

Non-disabled life rates for Regular employees & future survivors:

*Males:* Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table with rates increased by 30%



**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions**

Mortality (continued) *Females:* Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table with rates increased by 15%

Pre-retirement life rates for Regular employees:

*Males & Females:* Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table

Mortality Improvement The mortality rates described above were adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2022 on a generational basis from 2010 forward (see Appendix 2 for details).

Termination Rates

Years of Service	Regular Employees	Years of Service	Regular Employees
0	15.75%	13	2.75%
1	12.75%	14	2.25%
2	10.25%	15	2.25%
3	8.25%	16	2.25%
4	7.50%	17	2.00%
5	6.50%	18	1.75%
6	5.75%	19	1.75%
7	5.25%	20	1.75%
8	4.75%	21	1.75%
9	4.50%	22	1.75%
10	4.25%	23	1.75%
11	3.25%	24	1.50%
12	3.00%	& Over	1.50%

Retirement Rates

Regular Employees Hired before January 1, 2010						
Age	Years of Service					
	5-9	10-19	20-24	25-27	28-29	30 or more
57 & Below	0%	0%	0%	0%	0%	0%
58	2%	3%	5%	7%	20%	20%
60	5%	11%	18%	25%	21%	21%
65	18%	19%	22%	22%	25%	25%
70	20%	20%	25%	30%	30%	30%
75 & Over	100%	100%	100%	100%	100%	100%



**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions**

**Changes in assumptions or methods as of the Measurement Date**

Discount rate	Changed from 3.54% as of June 30, 2022, to 3.65% as of June 30, 2023, based on the published change in return for the applicable municipal bond index.
Demographic assumptions	Assumed rates of termination and mortality were updated to be consistent with those used in the September 2021 PERS retirement plan valuation covering District employees, but with a minimum assumed retirement age of 58.
Mortality improvement	Added MacLeod Watts Scale 2022 with generational projection; see Appendix 2 for details.
Medical trend	Updated to the Getzen Model 2023 which was published by the Society of Actuaries

**Correction from Prior Report:**

We previously stated that we assumed 90% of potentially eligible current employees would elect coverage through PEBP in retirement. In fact, that 2021 valuation report (and this 2023 valuation report as well) assumes that all (100%) of those potentially eligible for PEBP coverage in retirement will enroll and receive a subsidy from the District. The misstatement was only in the assumption describing future retiree participation; the valuation results were correctly reported.



## Appendix 1: Important Background Information

### General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		Covered by higher active premiums
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

*This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees in a program where a uniform premium rate is charged for all active and retired members regardless of their age. This is not how premiums are currently designed under the District’s Plan.*

However, for virtually all Nevada public agencies with retirees in PEBP, these retirees are in a separate pool consisting almost exclusively of retirees. The claims experience of this pool is developed separately from that of other PEBP members; thus, there is no implicit subsidy liability or only a short-term liability expected. After Medicare, retirees must move to an HRA exchange offering individual plan options.

### Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:



### **Important Background Information**

(Continued)

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A change in the subsidy provided by the District toward PEBP coverage
- Longer life expectancies of retirees
- Establishment of and recurring the District contributions to an irrevocable OPEB trust; and
- Changes in the discount rate used to value the OPEB liability



**Important Background Information**  
(Continued)

**Requirements of GASB 75**

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and required supplementary information (RSI) in the financial reports of state and local governmental employers.

**Important Dates**

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

**Recognition of Plan Changes and Gains and Losses**

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected and actual trust earnings:	5 year straight-line recognition
All other amounts:	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



**Important Background Information**  
(Continued)

**Discount Rate**

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

**Actuarial Funding Method and Assumptions**

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



## Appendix 2: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.





## Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARS�) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a 'blended' group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.



**Glossary**  
**(Continued)**

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility



**MEMO TO:** Mitch Dion, General Manager  
**FROM:** Judy Brewer, Administrative & Human Resource Supervisor  
**SUBJECT:** Management Report for the meeting of September 19, 2023

**Rental Properties (298 Kingsbury)**

- Seeking a contractor to provide a quote to repair roof leaks, gutters, flashing to prevent water intrusion
- Tahoe Property Management and KGID are reconciling accounting records
- The minimal landscape work was completed (cleaned up in front of and around the street facing building)

**General Information**

- Leigh Stanton is continuing to train on the CMMS system as she will be a big part in the implementation process
- Negotiated new lease with for central copier and unlimited color/black and white copies with a full-service agreement that covers all parts, toner, and labor. Note: the monthly charge is the same as our last contract due to not being charged for each copy
- Reestablished district's SAMs Registry so that the State can process payments to us for the work to performed with grants or State funds
- Organizing a meeting which we will host with the HOA's and key property owners regarding winter preparation and a forum for discussion around the middle of October
- Leigh Stanton organized and catch up on the backflows while discovering some backflows haven't been completed in a year or two and are supposed to be inspected each year

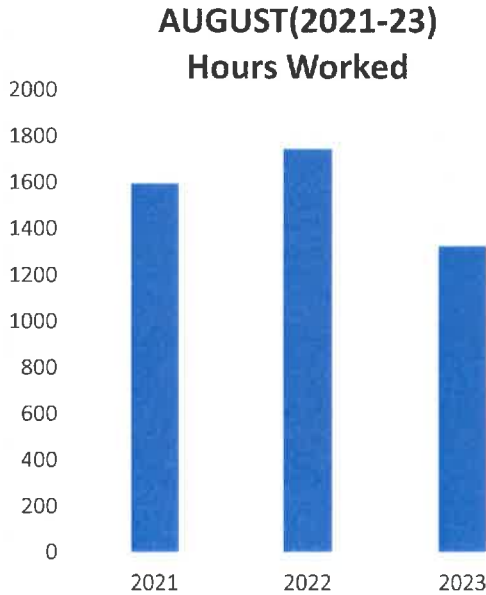
**Human Resources**

- The Administrative and Financial Systems Analyst started with us on 9-5-23 (Emmanuel Lopez)
- Hired (2) Street Maintenance Techs, only one passed the background process that will start on 10-25-23. Second candidate is due to start the background process during the first week of October.
- Exploring possible outsourcing payroll and are setting up a second presentation/meeting during the first week of October
- Pursuing recruitment of Engineering Technician and possibly some temporary help
- Attended a several classes and workshops to receive information on the new laws etc.

Service Requests (August 2022 vs. 2023)

Aug-22			Aug-23		
REQUEST CODE:	COUNT:	AMOUNT:	REQUEST CODE:	COUNT:	AMOUNT:
OFF/ON	1	50.00	OFF/ON	1	0.00
INSPECTION	8	0.00	INSPECTION	15	0.00
LEAK	1	0.00	LEAK	1	0.00
REMOVE	2	0.00	PROFILE	3	0.00
OFF	4	200.00	OFF	11	350.00
ESCROW	13	600.00	ESCROW	0	0.00
ON	2	100.00	ON	11	400.00
CHANGE	1	0.00	BACKFLOW	1	0.00
NEW	1	0.00	NEW	10	0.00
ON CALL	0	0.00	ON CALL	18	100.00
<b>TOTAL</b>	<b>33</b>	<b>950.00</b>	<b>TOTAL</b>	<b>71</b>	<b>850.00</b>

Hours Worked Comparison (August 2021-2022-2023)



# Lien List (September 2023)

LIEN LIST SEPTEMBER 2023						
NAME	PROPERTY ADDRESS	APN #	CUST. #	CURRENT AMT DUE	DATE LIENED	EXP
LARRY & PAMELA HARRIS	313 TRAMWAY DR. #16	1319-30-520-017	1956	76,187.00	1/22/10-6/16/17-6/15/23	6/15/2029
THOMAS KASCHEK	759 BOULDER CT. #Q	1319-30-514-017	2076	82,192.00	10/24/12-6/16/17-6/15/23	6/15/2029
CONSOLIDATED PRACTICES	495 TRAMWAY DR. #12	1319-30-710-012	2095	81,045.00	10/24/12-6/16/17-6/15/23	6/15/2029
VIRGINIA TOY	165 IRWIN A & B	1318-22-02-096	489	37,752.00	9/20/16-9/16/22	9/16/2028
WILLIAM HANCPOL	302 GRIFFIN CT	1319-18-212-002	1218	7,800.00	3/26/21	3/26/2027
MALCOLM BEGGS	188 PINE DR	1318-23-811-011	757	1,413.00	6/15/23	6/15/2029
GREG GIRARDO	195 WEST DR	1319-18-310-004	1264	579.01	9/1/23	9/1/2029
PEAK TAHOE LLC	323 TRAMWAY DR.	1319-30-544-000	2815	14,281.65	8/1/2023	8/1/2029
		1319-30-544-001	2766	169.37		
		1319-30-544-002	2767	169.37		
		1319-30-544-003	2768	169.37		
		1319-30-544-004	2769	169.37		
		1319-30-544-005	2770	169.37		
		1319-30-544-006	2771	169.37		
		1319-30-544-007	2772	169.37		
		1319-30-544-008	2773	169.37		
		1319-30-544-009	2774	169.37		
		1319-30-544-010	2775	169.37		
		1319-30-544-011	2776	169.37		
		1319-30-544-012	2777	169.37		
		1319-30-544-014	2778	169.37		
		1319-30-544-015	2779	169.37		
		1319-30-544-016	2780	169.37		
		1319-30-544-017	2781	169.37		
		1319-30-544-018	2782	169.37		
		1319-30-544-019	2783	169.37		
		1319-30-544-020	2784	169.37		
		1319-30-544-021	2785	169.37		
		1319-30-544-022	2786	169.37		
		1319-30-544-023	2787	169.37		
		1319-30-544-024	2788	169.37		
		1319-30-544-025	2789	169.37		
		1319-30-544-027	2790	169.37		
		1319-30-544-028	2791	169.37		
		1319-30-544-029	2792	169.37		
		1319-30-544-030	2793	169.37		
PEAK TAHOE LLC	323 TRAMWAY DR.	1319-30-544-031	2794	169.37	8/1/2023	8/1/2029
		1319-30-544-032	2795	169.37		
		1319-30-544-033	2796	169.37		
		1319-30-544-034	2797	169.37		
		1319-30-544-035	2798	169.37		
		1319-30-544-036	2799	169.37		
		1319-30-544-037	2800	169.37		
		1319-30-544-038	2801	169.37		
		1319-30-544-040	2802	169.37		
		1319-30-544-041	2803	169.37		
		1319-30-544-042	2804	169.37		
		1319-30-544-043	2805	169.37		
		1319-30-544-044	2806	169.37		
		1319-30-544-045	2807	169.37		
		1319-30-544-046	2808	169.37		
		1319-30-544-047	2809	169.37		
		1319-30-544-048	2810	169.37		
		1319-30-544-049	2811	169.37		
		1319-30-544-050	2812	169.37		
		1319-30-544-051	2813	169.37		
		1319-30-544-053	2352	169.37		
UPDATED 9/1/23			TOTAL OUTSTANDING	309,548.79		



MEMO TO: Mitch Dion, General Manager

FROM: Brandon Garden, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of September 19, 2023

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

Leaks Repaired - 3

Turn On/Offs - 26

Profiles/Leak Detects/Frozen Meters - 3

Escrow Reads/Meter Re-Reads - 13

Inspections - 16

**UTILITY OPERATIONS:**

Comprehensive Maintenance Management System (CMMS) asset input continues.

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

Nevada Department of Environmental Protection completed the annual Sanitary Survey of water facilities.

Multiple leaks, pressure surges, and damage to fire hydrants throughout our water distribution system have occurred in direct correlation to Tahoe Douglas Fire flowing fire hydrants. Continuous reminders have been ignored to operate hydrants slowly and safely. These events have led to our crew being inundated with overtime for complex repairs to repair water leaks on Tramway, Edgewood Dr., and an ongoing leak at the entrance to the Post Office that has not yet been addressed.

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

Site wide cleanup has started when time allows. A cleanup is scheduled for September 21 for the Operations Yard as a district event.

The 1.5-inch domestic waterline installation has been completed at 160 Pineridge.

Jensen Precast delivered the vault cover for 111 Tramway on September 12<sup>th</sup>. F&B Construction will be installing the cover.

**VEHICLES and EQUIPMENT:**

Zach Good with Good Equipment will be addressing issues to the large dump truck on September 19<sup>th</sup> and 20<sup>th</sup> to allow the truck to meet current DOT requirements.

Continued work to find a responsible shop to replace or rebuild the transmission for the 2006 small dump truck.

Cashman Equipment has completed servicing all District generators.

**TRAINING:**

All utility personnel attended monthly safety meeting.

**PROJECTS:**

2023 Waterline and Road Project is in week 13 of construction. RDC has tied in all new piping on Andria and continues to tie in water services. The Barrett portion of the project is progressing rapidly.

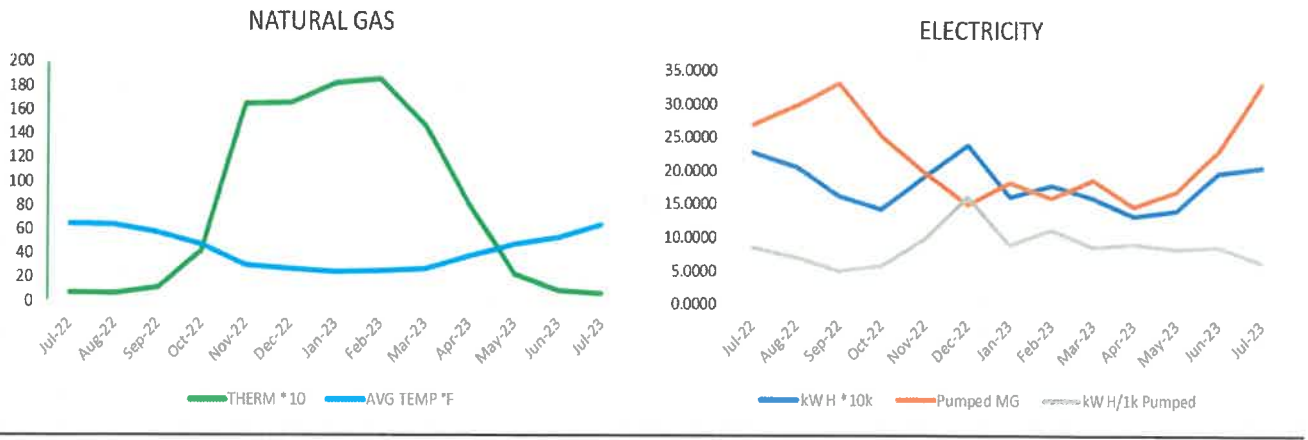
Field meeting with Eastern Sierra Engineering to discuss retaining wall work for the upcoming 2024 Waterline and Road Project.

**WATERLOSS:**

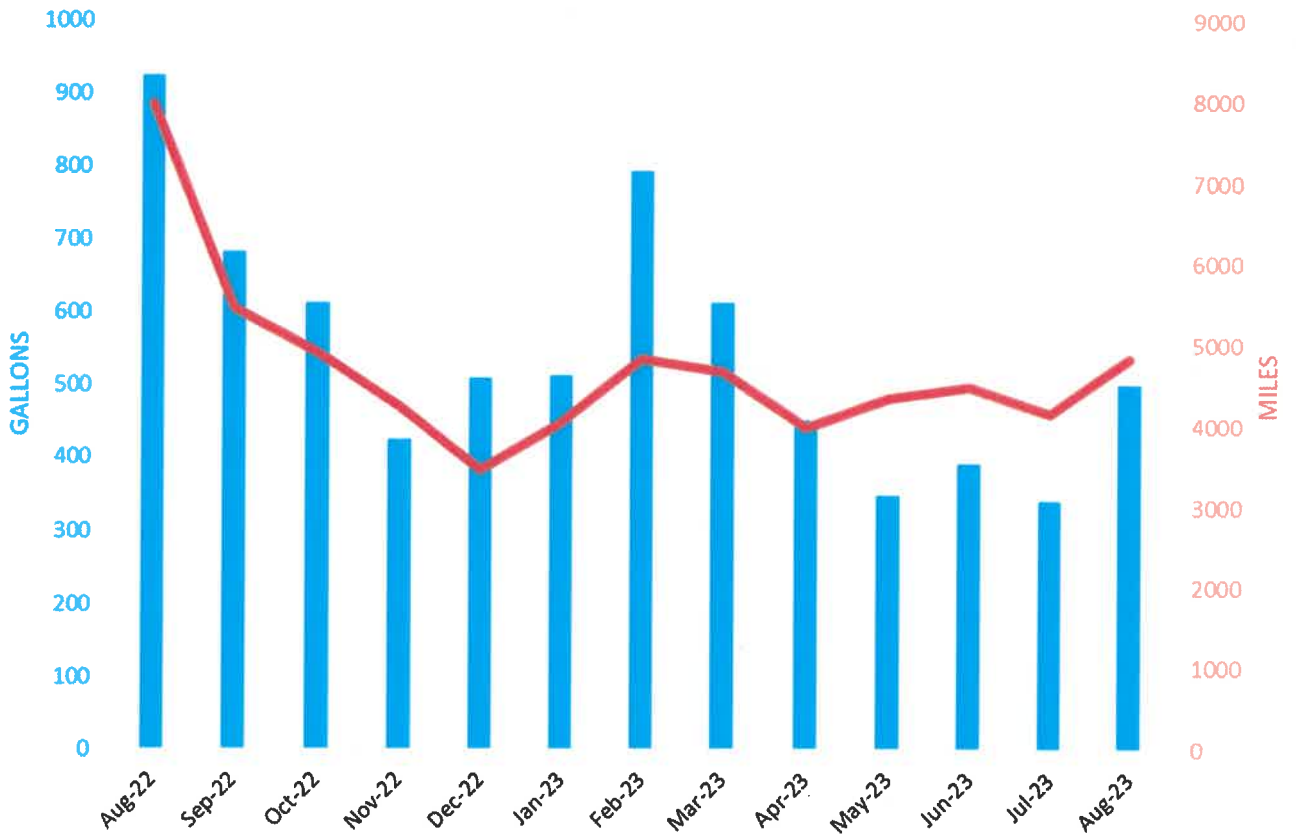
Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
<b>YEAR</b>												
Jan-23	18,172,500	0	18,000	29,826	18,160,674	13,641,521	4,519,153	25%	15,060,000	15,048,174	1,406,653	9%
Feb-23	15,992,800	23,734	29,000	11,948	16,033,586	13,027,960	3,005,626	19%	14,230,000	14,270,786	1,242,826	9%
Mar-23	18,697,300	0	17,000	0	18,714,300	14,953,309	3,760,991	20%	16,480,000	16,497,000	1,543,691	9%
Apr-23	14,582,100	6,558	33,000	0	14,621,658	10,472,394	4,149,264	28%	12,750,000	12,789,558	2,317,164	18%
May-23	16,950,500	0	30,000	27,902	16,952,598	13,797,616	3,154,982	19%	14,380,000	14,382,098	584,482	4%
Jun-23	23,058,000	37,760	35,000	4,248	23,126,512	19,393,619	3,732,893	16%	20,210,000	20,278,512	884,893	4%
Jul-23	33,172,700	26,342	45,000	26,432	33,217,610	28,832,964	4,384,646	13%	29,010,000	29,054,910	221,946	1%
Aug-23	29,766,600	0	58,000	0	29,824,600	26,760,212	3,064,388	10%	26,860,000	26,918,000	157,788	1%
Sep-23					0		0	#DIV/0!		0	0	#DIV/0!
Oct-23					0		0	#DIV/0!		0	0	#DIV/0!
Nov-23					0		0	#DIV/0!		0	0	#DIV/0!
Dec-23					0		0	#DIV/0!		0	0	#DIV/0!
<b>TOTAL</b>	<b>170,392,500</b>	<b>94,394</b>	<b>265,000</b>	<b>100,356</b>	<b>170,651,538</b>	<b>140,879,595</b>	<b>29,771,943</b>	<b>17%</b>	<b>148,980,000</b>	<b>149,239,038</b>	<b>8,359,443</b>	<b>6%</b>
<b>YEAR</b>												
Jan-22	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%
Feb-22	15,252,000	24,172	46,000	22,366	15,299,806	11,449,959	3,849,847	25%	13,320,000	13,367,806	1,917,847	14%
Mar-22	14,649,000	22,126	23,000	43,712	14,660,414	11,377,500	3,272,914	22%	13,000,000	13,001,414	1,623,914	12%
Apr-22	12,287,800	24,994	39,000	0	12,351,794	9,335,652	3,016,142	24%	10,790,000	10,853,994	1,518,342	14%
May-22	20,528,300	19,078	17,000	26,310	20,538,068	17,492,537	3,045,531	15%	18,030,000	18,039,768	547,231	3%
Jun-22	26,875,600	0	151,000	20,026	27,006,574	24,012,577	2,993,997	11%	24,440,000	24,570,974	558,397	2%
Jul-22	29,844,200	21,582	96,000	0	29,961,782	27,115,330	2,846,452	10%	28,350,000	28,467,582	1,352,252	5%
Aug-22	33,138,200	0	116,000	42,736	33,211,464	28,645,898	4,565,566	14%	29,590,000	29,663,264	1,017,366	3%
Sep-22	25,157,400	0	100,000	0	25,257,400	21,765,104	3,492,296	14%	21,750,000	21,850,000	84,896	0%
Oct-22	19,724,500	0	98,000	0	19,822,500	15,911,811	3,910,689	20%	16,930,000	17,028,000	1,116,189	7%
Nov-22	14,872,700	0	23,000	16,666	14,879,034	11,403,263	3,475,771	23%	13,260,000	13,266,334	1,863,071	14%
Dec-22	24,451,100	179,860	19,000	133,878	24,516,082	20,814,241	3,701,841	15%	22,530,000	22,594,982	1,780,741	8%
<b>TOTAL</b>	<b>253,240,600</b>	<b>311,242</b>	<b>741,000</b>	<b>305,694</b>	<b>229,471,066</b>	<b>212,380,591</b>	<b>41,606,557</b>	<b>18%</b>	<b>226,110,000</b>	<b>226,856,548</b>	<b>14,475,957</b>	<b>6%</b>



## ENERGY USAGE:



## FUEL







# MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID  
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL  
DATE: September 11, 2023  
SUBJECT: Engineering Report for the Meeting of September 19, 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 submission in September.

### 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
  - Scheduled for fall 2023

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

- DOWL is closely managing construction and a full-time inspector is on-site.
- RDC continues water main construction of water infrastructure, currently with a significant focus on service line installation.
- DOWL is pressing matters with contractor for corrective (and improving upon) items during construction including, cleanliness, procedures, and schedule.
- Schedule continues to be monitored for a completion at the end of the Grading Season. Contractor is adding personnel to complete excavation activities by October 15<sup>th</sup>.
- Micro Surfacing of the project area is to be removed from the contract. RDC cannot complete this year and requested to be completed next year. This request was denied and the micro surfacing will be included in the 2024 Road Rehabilitation project.

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

- DOWL is performing the contracting items with Express Sewer & Drain.
- DOWL has coordinated with the contractor who anticipates work to begin by early October.
- A pre-construction conference will be scheduled later in September.

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

- A revised draft technical memorandum #1 is being prepared to submit to the General Manager for review and comment. This revised TM includes additional information collected from the subsequent TRPA meetings.
- A draft technical memorandum #2 is being prepared to present hydraulic findings of the sites.
- On August 11<sup>th</sup>, a data request was submitted to Kingsbury GID to attempt to determine additional flow and site characteristics of the existing facility to properly identify design parameters. Upon receipt of information, technical memorandum #2 can be refined and a draft completed for submission and review.
- DOWL is corresponding with NDOT regarding their parcel on Kingsbury Grade and the opportunity to construct on the parcel. Numerous responses and redirects have been given to DOWL. We have reached out to the encroachment division a couple times but are still awaiting a response. This direction will restrict what the project's possibilities are, thus altering the evaluation.
- The General Manager inquired DOWL regarding an additional alignment to re-route upper Kingsbury gravity flows from Kingsbury Grade (above Station 2) and flow north to the DCLTSA WWTF. Initial exhibits were prepared, and summary of possibilities were shared with the General Manager to provide further direction of exploring these additional out of scope alternatives or not. The efforts can be explored under the owner directed services task of the contract, if determined so.

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

- DOWL is processing the topographical survey for the project area and is preparing the initial draft of the plan set. The 30% design submittal is anticipated to be in late September, early October.
- DOWL is coordinating with Kingsbury GID to understand the schedule and engagement with its geotechnical consultant for the project.

## Task Orders on Agenda

- Task Order #65 – Ponderosa MHP Waterline Replacement Project
  - The General Manager has requested DOWL prepare and present this task order for the Ponderosa MHP waterline replacement. After authorization, the approval to proceed is pending funding approval will come from SRF in October.
  - The project is requested to be constructed in 2024. The September/October approval for engineering presents a compressed schedule that will be challenging to meet. If possible, survey work would need to begin in September prior to the October funding approval.

RECEIVED

AUG 31 2023

Initial \_\_\_\_\_

August 26, 2023

KGID  
P. O. Box 2220  
Stateline, NV 89449

ATTN: KGID Director

I (Judy) am a 20+ years long time local and every summer I ride my mt. bike up and down Andria for resistance exercise. I love riding Andria because the times I pick to ride traffic is usually quite sparse.

This year and last year there has been quite a bit of construction on Andria. I make it a point to be vigilant of where the constructions are on Andria. The construction workmen from your white trucks are generally nice. They will usually wave to me and I will wave back to them as I pass them on my bike.

On Tues Aug 15<sup>th</sup>, I started later (@12:45 pm) but the street traffic was still sparse. I only noticed one construction project going on (from Donna to the end of Andria) that was not far from the Rim Trail parking lot. Upon reaching the end of Andria and finishing my ride, I began my descent on Andria. Shortly after, I stopped 15 ft from the solo project I saw going up and the workmen saw me. They stopped their street sawing, turned off their equipment, and signaled me to proceed, which I did slowly.

As I approached the Sunflower Cir. street on the south end (not going particularly fast), all I remember was a large construction truck (black grill? in the back) backing out from Sunflower Cir. illegally (without looking) onto Andria right in front of me! I braked hard (which locked up my non-disc brakes) to avoid hitting the truck and flipped over my handlebars falling on my left elbow with my face (had helmet) hitting the asphalt. The truck finally stopped when a gentleman (that witnessed the incident) hurried across the street, yelling something, came and helped me up, and offered to drive me home or to the ER. Then 3-4 people in yellow vests that were all in front (not in back doing any guiding) of the truck saw the gentleman helping me and then asked me if I was ok? I thought I was; only to find out my left arm and face were bloody with excruciating pain. I told the gentleman it may be broken and accepted his ride offer as he placed my bike in his pickup.

These workmen/women were younger and did not have KGID white trucks. They were not NV Energy trucks either, since theirs have their insignia on their doors and they're just cutting trees. My husband believes KGID has been contracting their road construction work to other people, because we don't recognize your crew this year. In any case, my husband says whoever you contract out your work to needs to abide by the traffic rules when they're not doing construction or just driving around deciding where to park. At the time of my ride, they were not doing construction at the intersection of Andria/Sunflower Cir. on the south end. There were no flag people signaling traffic. If the truck did not back up onto Andria illegally and just made a U-Turn on Sunflower Cir. the driver would've been facing

the right direction and would've seen me on the Andria oncoming traffic. If the driver had just obeyed the driving rule, instead of try to take a shortcut in a possible attempt to park onto Andria from Sunflower Cir., I would not have broke my left arm/elbow and experienced other ER traumas because of the driver's negligence.

I was admitted to Barton that afternoon and they did the emergency surgery on my broken arm/elbow with a plate and 5 screws on elbow that evening. I also had to stay the night at the hospital for observation. I will be in a cast for about a month. My dental bill is already about \$8K which I may be liable for the whole amount w/o dental insurance. This has been a very unpleasant experience for me. In my 20+ years of mt. biking (try to do Flume w/friends every year), I have never been seriously injured on a bike until now, through no fault of my own.

Sincerely,

*Judy Ratz / David Ratz*

Judy & David Ratz  
P.O. Box 3556  
224 Scott Dr.  
Stateline, NV 89449  
(775) 588-1924

**From:** Notice Administrator  
**Sent:** Thursday, September 7, 2023 5:03 PM  
**To:** Mitch Dion  
**Subject:** Notice of Proposed Class Action Settlement Regarding Public Water Systems

**KINGSBURY GID  
DION, MITCH**

**Website for filing Claim:** [www.PFASWaterSettlement.com](http://www.PFASWaterSettlement.com)

**Notice ID:** KKKX-632336

**NOTICE OF PROPOSED CLASS ACTION SETTLEMENT  
AND COURT-APPROVAL HEARING**

*In re: Aqueous Film-Forming Foams Product Liability Litigation*, MDL No. 2:18-mn-02873  
**This Document relates to: City of Camden, et al., v. E.I. DuPont de Nemours and Company, et al.,  
No. 2:23-cv-03230-RMG**

**UNITED STATES DISTRICT COURT, DISTRICT OF SOUTH CAROLINA, CHARLESTON DIVISION**

**TO THE SETTLEMENT CLASS:** All Public Water Systems in the United States of America that draw or otherwise collect from any Water Source that, on or before June 30, 2023, was tested or otherwise analyzed for PFAS and found to contain any PFAS at any level; and

All Public Water Systems in the United States of America that, as of June 30, 2023, are (i) subject to the monitoring rules set forth in the U.S. EPA's Fifth Unregulated Contaminant Monitoring Rule ("UCMR 5") (i.e., "large" systems serving more than 10,000 people and "small" systems serving between 3,300 and 10,000 people), or (ii) required under applicable state or federal law to test or otherwise analyze any of their Water Sources or the water they provide for PFAS before the deadline of sample collection under

UCMR 5.

All capitalized terms not otherwise defined herein shall have the meanings set forth in the Settlement Agreement and the Allocation Procedures, available for review at [www.PFASWaterSettlement.com](http://www.PFASWaterSettlement.com).

As used above, "Public Water System" means a system for the provision of water to the public for human consumption through pipes or other constructed conveyances, if such system has at least fifteen (15) service connections or regularly serves at least twenty-five (25) individuals. A "Public Water System" shall include the owner and/or operator of that system and any public entity that is legally responsible for funding (by statute, regulation, other law, or contract), other than a State or the federal government, a Public Water System described in such Paragraph or has authority to bring a claim on behalf of such a Public Water System.

**What Is The Purpose of This Notice?** The purpose of this Notice is (i) to advise you of a proposed settlement of certain claims against The Chemours Company, The Chemours Company FC, LLC, DuPont de Nemours, Inc., Corteva, Inc., and E.I. DuPont de Nemours and Company n/k/a EIDP, Inc. (collectively the "Settling Defendants") in the United States District Court for the District of South Carolina (the "Court"); (ii) to summarize your rights in connection with the Settlement; and (iii) to inform you of a Court hearing to consider whether to grant final approval of the Settlement (the "Final Fairness Hearing"), to be held on December 14, 2023 at 10:00 a.m., before the Honorable Richard M. Gergel, United States District Judge of the United States District Court for the District of South Carolina, located at 85 Broad Street, Charleston, South Carolina 29401.

**What Are The Key Terms of the Proposed Settlement?** The Settling Defendants have agreed to pay one billion one hundred eighty-five million dollars (\$1,185,000,000)(the "Settlement Amount"), subject to final approval of the Settlement by the Court and certain other conditions specified in the Settlement Agreement. In no event shall the Settling Defendants be required to pay any amounts under the Settlement Agreement above the Settlement Amount. Any fees, costs, or expenses payable under the Settlement Agreement shall be paid out of, and shall not be in addition to, the Settlement Amount. Each Settlement Class Member who has not excluded itself from the Class will be eligible to receive a settlement check(s)



from the Claims Administrator based on the Allocation Procedures developed by Class Counsel, which are subject to final approval by the Court as fair and reasonable and which are under the oversight of the Special Master.

### **What Are My Options?**

**YOU CAN PARTICIPATE IN THE SETTLEMENT.** You must file a Claims Form to be eligible to receive a payment under the Settlement. You can submit your Claims Form online at [www.PFASWaterSettlement.com](http://www.PFASWaterSettlement.com), or you can download, complete and mail your Claims Form to the Claims Administrator at AFFF Public Water System Claims, PO Box 4466, Baton Rouge, LA 70821. The deadlines to submit a Claim Forms are illustrated below. Regardless of whether you file a Claims Form or receive any distribution under the Settlement, unless you timely opt out as described below, you will be bound by any judgment or other final disposition of the Released Claims, including the Release set forth in the Settlement Agreement, and will be precluded from pursuing claims against the Settling Defendants separately if those Claims are within the scope of the Release.

<b>Deadline Description</b>	<b>Deadline Date</b>
<b>Phase One Public Water System Claims Form</b>	<b>60 Days after the Effective Date</b>
<b>Phase One Special Needs Claims Form</b>	<b>45 Days after the Phase One Public Water System Claims Form Deadline</b>
<b>Phase Two Testing Claims Form</b>	<b>1/1/2026</b>
<b>Phase Two Public Water System Claims Form</b>	<b>6/30/2026</b>
<b>Phase Two Special Needs Claims Form</b>	<b>8/1/2026</b>
<b>Phase One Supplemental Fund Claims Form</b>	<b>12/31/2030</b>
<b>Phase Two Supplemental Fund Claims Form</b>	<b>12/31/2030</b>

**YOU CAN OPT OUT OF THE SETTLEMENT.** If you do not wish to be a Settlement Class Member, and do not want to participate in the Settlement and receive a Settlement Benefit Check, you may exclude yourself from the Class by completing and mailing a notice of intention to opt out. Any Person within the Settlement Class who wishes to opt out of the Settlement Class and Settlement must file a written and signed statement entitled "Request for Exclusion" with the Notice Administrator and provide service on all Parties

no later than **DECEMBER 4, 2023**.

**YOU CAN OBJECT TO THE SETTLEMENT.** Any Settlement Class Member who has not successfully excluded itself (“opted out”) may object to the Settlement. Any Settlement Class Member who wishes to object to the Settlement or to an award of fees or expenses to Class Counsel must file a written and signed statement designated “Objection” with the Clerk of the Court and provide service on all Parties in no later than **NOVEMBER 4, 2023**.

**VISIT [WWW.PFASWATERSETTLEMENT.COM](http://WWW.PFASWATERSETTLEMENT.COM) FOR COMPLETE INFORMATION ABOUT YOUR RIGHTS**

**The Court’s Final Fairness Hearing.** The Court will hold the Final Fairness Hearing in Hon. Sol Blatt, Jr., Courtroom of the United States District Court for the District of South Carolina, located at 85 Broad Street, Charleston, South Carolina 29401, on December 14, 2023 at 10:00 a.m. At that time, the Court will determine, among other things, (i) whether the Settlement should be granted final approval as fair, reasonable, and adequate, (ii) whether the Released Claims should be dismissed with prejudice pursuant to the terms of the Settlement Agreement, (iii) whether the Settlement Class should be conclusively certified, (iv) whether Settlement Class Members should be bound by the Release set forth in the Settlement Agreement, (v) the amount of attorneys’ fees and costs to be awarded to Class Counsel, if any, and (vi) the amount of the award to be made to the Class Representatives for their services, if any. The Final Fairness Hearing may be postponed, adjourned, or continued by Order of the Court without further notice to the Class.

**How Do I Get More Information?** Please visit [www.PFASWaterSettlement.com](http://www.PFASWaterSettlement.com) or call toll free 1-855-714-4341. You may also contact Class Counsel or the Notice Administrator for more information:

<b>Class Counsel</b>	<b>Class Counsel</b>	<b>Class Counsel</b>
Scott Summy <b>Baron &amp; Budd, P.C.</b> 3102 OKa Lawn Ave., Ste. 1100 Dallas, TX 75219 Email: <a href="mailto:ssummy@baronbudd.com">ssummy@baronbudd.com</a>	Michael A. London <b>Douglas &amp; London</b> <u>59 Maiden Lane, 6th Fl.</u> New York, NY 10038 Email: <a href="mailto:mlondon@douglasandlondon.com">mlondon@douglasandlondon.com</a>	Paul J. Napoli  <b>Napoli Shkolnik</b> 1302 Ponce de Leon Santurce, PR 00907

		Email: <a href="mailto:pnapoli@NSPRLaw.com">pnapoli@NSPRLaw.com</a>
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<b>Class Counsel</b>	<b>Class Counsel</b>
Elizabeth A. Fegan Fegan Scott, LLC 150 S. Wacker Drive, 24th Floor Chicago, IL 60606 Email: <a href="mailto:beth@feganscott.com">beth@feganscott.com</a>	Jpseph F. Rice Motley Rice, LLC 28 Bridgeside Blvd. Mt. Pleasant, SC 29464

<b>Notice Administrator</b>	<b>Claims Administrator</b>
In re: Aqueous Film-Forming Foams Products Liability Litigation c/o Notice Administrator 1650 Arch Street, Ste 2210 Philadelphia, PA 19103 <a href="mailto:PFASSettlement@AngeionGroup.com">PFASSettlement@AngeionGroup.com</a>	AFFF Public Water System Claims PO Box 4466 Baton Rouge, LA 70821 Email: <a href="mailto:info@pfaswatersettlement.com">info@pfaswatersettlement.com</a>

The paragraphs above provide only a general summary of the terms of the settlement. In the event of a conflict between this Notice and the Settlement Agreement, the terms of the Settlement Agreement control. You can review the Settlement Agreement itself for more information about the exact terms of the settlement. The Settlement Agreement is available at [www.PFASWaterSettlement.com](http://www.PFASWaterSettlement.com).

[Unsubscribe](#)





## NOTICE OF PUBLIC HEARING FOR RATE CHANGE

Notice is hereby given that the Minden Gardnerville Sanitation District will hold a public hearing for proposed sewer fee increases

**The Board of Trustees has set the following time and place for the public hearing:**

**Tuesday, October 3, 2024, 6:00 p.m.**

MGSD Board Room  
1790 US Hwy 395 N  
(enter on Ironwood Dr)  
Minden, NV

**Sewer Use Fees:**

Customer	Current	1/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
% Increase		60.0%	25.0%	15.0%	10.0%	5.0%	5.0%
<b>DAILY RATES</b>							
Active	\$0.460	\$0.736	\$0.920	\$1.058	\$1.164	\$1.222	\$1.283
Inactive	\$0.000	\$0.352	\$0.441	\$0.507	\$0.557	\$0.585	\$0.614
GRGID	\$0.408	\$0.652	\$0.815	\$0.938	\$1.031	\$1.083	\$1.137
<b>QUARTERLY RATE PER EDU* (for active residential accounts in MGSD District Boundary)</b>							
Estimate**	\$42.32	\$67.52	\$84.40	\$97.06	\$106.77	\$112.10	\$117.71

\*edu=equivalent dwelling unit, or one typical residence.

\*\*Quarterly fees are calculated based on the number of days per quarter and the number of edu's associated with the account

**Capacity Fees\*\*\*:**

New Customer	Current/EDU	1/1/24	ADU (new)
MGSD Svc Area	\$3,800	\$5,720	\$2.72/sq ft
GRGID	\$3,800	\$4,810	\$2.29/sq ft

**Administrative Fees\*\*\*:**

Fee Type	Basis	Current	1/1/24
Annexation Fee	Per app	\$1,000	\$1,285
Capacity Commitment Fee	Per acre	\$600	\$755
Special Meeting Fee	Per request	\$250	\$561
Account Setup Fee	Per account	New	\$55
Lien Fee	Per lien	\$110	\$172
Returned Check Fee	Per Check	\$15	\$36
Certified Mail Fee	Per mailing	\$10	\$41
Construction Inspection	Per hour	\$55	\$70
TV Inspection	Per hour	\$110	\$142
Vacuum/Jet Cleaning	Per hour	\$400	\$455
Engineering Fee (deposit)	Per request	\$300	\$381
Commercial Plan Deposit Fee	Per application	\$100	\$200
<b>Commercial Plan Review Fees</b>			
1.1 – 2.5 EDUs		\$125	\$250
2.6 – 5.0 EDUs		\$150	\$300
5.1 – 7.5 EDUs		\$175	\$350
7.6 – 10.0 EDUs		\$200	\$400
10.1 – 15.0 EDUs		\$225	\$450
15.1 – 20.0 EDUs		\$250	\$500
20.1 + EDUs		\$500	\$1,000

\*\*\*Fees to increase each year using ENR CCI for previous 12 months

Anyone wishing to be heard may appear at the public hearing or may submit their comments in writing to:

Minden Gardnerville Sanitation District  
1790 US Hwy 395 N  
Minden, NV 89423

Or by email to: [mgdsdstaff@gmail.com](mailto:mgdsdstaff@gmail.com)

