



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, NOVEMBER 14, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday November 14, 2023, at the district office (255 Kingsbury Grade, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline 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.

- 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=UnF2YzBxb05Ya0pjWiRCNUNEMUFVZz09>
Meeting ID: 775 588 3548
Passcode: 5883548

MISSION STATEMENT

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

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

AGENDA

5:00 P.M.

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

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 October 17, 2023, and the Board of Trustees workshop held on November 6, 2023.

NEW BUSINESS

7. **For Information and Possible Action:** Approval of list of Claims, October 2023
8. **For Information:** Receive and review Financial Statements, September 2023
9. **For information and Possible Action:** Approve 2024 Board of Trustees Meeting Schedule
10. **For Information and Possible Action:** Approve Professional Services task order Stormwater Masterplan
11. **For information and Possible Action:** Approve Change Orders for Bldg. 160 Pine Ridge Dr. (bay doors and siding repairs)
12. **For information:** Review and discuss OPEB liability as Human Capital Reserve

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

1. Board Members Report
2. Management Report
3. Legal Counsel 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, OCTOBER 17, 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, Yanish, Schorr and Parks. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft. There was no public present.

PUBLIC COMMENT – None.

APPROVAL OF AGENDA –

M-10/17/2023-1 - Motion by Yanish, seconded by Parks, and unanimously passed to approve the agenda.

APPROVAL OF MINUTES – Nelson clarified her statement regarding the balance sheet provided in September had an error resulting in the appearance of a \$6 million imbalance.

M-10/17/2023-2 - Motion by Yanish, seconded by Parks, and unanimously passed to approve the Regular Meeting Minutes dated September 19, 2023, as amended.

M-10/17/2023-3 - Motion by Parks, seconded by Nelson, and passed to approve the Regular Meeting Minutes dated September 12, 2023. Yanish abstained due to her absence.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

LIST OF CLAIMS – Parks questioned check #63255 for an employee that seemed higher than the others. It was verified that employee deductions and overtime would attribute the difference.

Nelson requested clarification regarding the payroll approval process. It was explained that payroll is approved by the manager, reviewed by the Accountant and provided to HR and Admin Supervisor for final review.

Schorr questioned check #63292 to Douglas County Lake Tahoe. The response was that this is the Sewer Authority assessment based on estimated volume quarterly.

M-10/17/2023-4 - Motion by Yanish, seconded by Parks, and unanimously passed to approve the List of Claims in the amount of \$1,294,465.26 as represented by check numbers 63212 through 63302.

FINANCIAL STATEMENTS – AUGUST 2023

Financials were received and reviewed.

Nelson confirmed that the assets and liabilities spreadsheet remain “out of balance by \$6M”. She suggested that the auditors might assist to resolve the apparent error.

Ratify Management Approval of Amendment #2 of Task Order 61 with DOWL Engineering.

The project status was reviewed, and it was explained that due to challenges with the performance, the contract is taking longer and additional construction management and administration was necessary. The second amendment has been approved by the GM and ratification is requested.

Parks questioned if the contractor should be responsible for cost overruns related to their poor performance. Dion explained that liquidated damages would have to be pursued, which is not an effective way to complete a project.

Nelson verified the amendment amounts. It was clarified that Task Order #2 is for \$21K, versus estimated \$25K because district personnel would be assuming some of the work.

Yanish (for illustrative purposes) questioned the possibility of rehiring this contractor followed by discussion that per Nevada requirements, the lowest responsive, responsible bidder must be accepted.

Nelson noted that construction management for the project is \$198K and if bulk of the work could be performed with an in-house engineer there would be savings such as eliminating travel time. Nelson questioned the status of the road portion of the project. It was explained that some of the expensive road pieces have been completed and it was estimated \$80-90K was remaining for the spring.

M-10/17/2023-5 - Motion by Yanish, seconded by Parks, and unanimously passed to approve ratification of Amendment #2 of Task Order 61 with DOWL Engineering as authorized by the General Manager.

Water Supply Agreement with Heavenly Lake Tahoe.

A written report and cost revisions were explained. The proposed rate was adjusted in anticipation of Kingsbury GID rate increases. It was noted that Heavenly pays the industrial/commercial rate and pumping costs were considered in the rate factor. Yanish noted that Heavenly has their own water and the costs differ from a typical commercial location. It was explained that pumping their water utilizes the entire system and the agreement covers the cost and treatment of transmission of their water.

Schorr questioned the need for an agreement with Heavenly when it is not required for other businesses. Yanish noted that Heavenly has their own water and the costs differ from a typical commercial location. Schorr requested clarification regarding the rate calculations. The rates are estimated, and the agreement is intended to recoup costs for the larger pumps and storage installed for fire protection that is not typically used. Energy costs will be addressed with rate making.

Yanish confirmed that the terms were approved by Heavenly. It was clarified that the terms include 3% until rate making can be addressed.

M-10/17/2023-6 - Motion by Yanish, seconded by Parks, and unanimously passed to approve authorizing General Manager to negotiate and enter into an extension of the Water Supply Agreement with Heavenly Lake Tahoe based on the information presented.

Review and Adopt Budget Policy.

The budget policy was reviewed. It was explained that a budget policy is necessary for budget making and compliance.

Yanish questioned if the policy should include the schedule of reporting requirements and it was explained that the schedule is based on Nevada Revised Statutes. Nelson requested the budget workshop in April be included and Dion agreed.

M-10/17/2023-7 - Motion by Nelson, seconded by Parks, and unanimously passed to review and approve the District Budget Policy, as amended.

Management Reports

Nelson reminded the board that the sewer authority would no longer provide collection system maintenance to Elks Point GID as of June 2024. Approximately 20 property owners attended their meeting requesting reconsideration.

Yanish attended the Douglas County Strategic Planning Workshop and she noted the staff was pleased with the attendance from Tahoe residents. Thursday is the Douglas County Board of Commissioners Meeting regarding the short-term rental ordinance to be held at the Lake as it affects more properties in the area.

General Manager's Report

There was a presentation regarding lake storage. Building 160 Pine Ridge construction was reviewed. The project is on schedule with anticipated move in date of the end of January. Opportunity for board members to visit the property was offered.

An update was provided regarding investments with Morton along with interest comparisons to the POOL. CD laddering with US Bank and Morton was discussed. During a recent meeting with the new commercial bankers, it was suggested to hold off on changes until rates stabilize.

Brewer and Dion will be attending a POOL Pac leadership conference. The Ponderosa HOA request will be determined tomorrow. There has been no additional action regarding Oliver Park as there has been no communication.

Nelson requested an update regarding fire hydrants and there has been no correspondence. Zumpft has requested written clarification regarding their opinion, and nothing has been received.

Utility Operations Superintendent’s Report

Nelson questioned digging on Andrea after the TRPA deadline. It was explained that this project is a public safety issue, and the project is permitted until completion.

Administrative and Human Resources Report

Another contractor will be inspecting 298 Kingsbury Thursday for consideration of building upgrades.

Engineer’s Report

It was noted that Palisades had a leak in the discharge line which must be repaired prior to the repair of the lift station and a change order will follow.

Attorney’s Report

There was nothing to report.

CORRESPONDENCE –

FINAL PUBLIC COMMENT – Nelson stated she received comments regarding driveway access, and she encouraged the residents to attend meetings. Garden explained that driveways disturbed are returned to the same condition or better. All properties are documented by video pre-construction.

UNFINISHED BUSINESS

ADJOURNMENT

M-10/17/2023-8 - Motion by Parks, seconded by Yanish, and unanimously passed to adjourn the meeting at 6:45 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

**MINUTES OF THE WORKSHOP MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
Monday November 6, 2023**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 1:05 p.m. by Jodie Nelson.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Schorr and Parks. Also present was General Manager Mitch Dion. There was no public present. Trustee Trigg arrived at 2:20.

PUBLIC COMMENT – None.

APPROVAL OF AGENDA –

M-11/06/2023-1 - Motion by Parks, seconded by Schorr, and unanimously passed to approve the agenda.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

- a. Planning
 - i. Service Levels
- b. Services Provided
 - i. Water
 - 1. Treatment
 - 2. Transmission
 - 3. Distribution
 - ii. Sewer
 - 1. Treatment
 - 2. Collection
 - iii. Roads
 - 1. Maintenance
 - 2. Repair/Replacement
 - 3. Snow pushing
 - iv. Stormwater/drainage
 - 1. Roads
 - 2. Other
- c. Grants and Lobby efforts

Dion presented items for progress report on building 160 repair and renovation including the need for two change orders. One was likely between \$16,000 to \$18,000 for the bay doors repair/replacement. The other was for spray foam to seal the gable ends of the building where siding had separated, and moisture was penetrating to the interior at a cost of \$3,500 to \$5,000. He indicated that final prices were not available but would be presented for formal approval at the next regular board meeting. The board discussed the specifics of these items and the overall progress of the building repairs. Parks questioned if there was need for addition items such as furniture or appliances, which Dion responded was likely, but planned to do in increments after they moved. Schorr commented that he felt some enthusiasm for the final product and was supportive of ensuring the current leased space was left in good condition. Nelson commented regarding the need to ensure the wall was sealed and questioned whether the foam would project through the wall and Dion commented that he felt controls were in place to keep it along the cracks. Discussion continued about the benefit of completing the project and making the move.

Dion briefly reported on the Waterline Replacement Project and the need to contemplate service levels to satisfy customers when the district work impacted upon their property, especially driveways in this project. The district objective was to restore or make better than before the work. This proves to be a difficult standard. Both Nelson and Parks suggested that property owners be provided the opportunity to pay into the project when additional work would lead to a more desirable finish.

Dion then presented a brief financial snapshot reflecting deficits in CIP funding and discussed a concept to hire professional assistance for grant writing and possible lobbying efforts. He indicated he has worked on a proposal to get consulting services specifically to do the grant writing and it starts with an assessment of the projects which are best match to specific grants. Parks questioned the financial arrangement and Dion responded that the first step is to hire the needs assessment and then each grant written and applied for would have a separate fee. These would be known and brought to the board for approval. He stated this work is straight forward and he would have sought to do it inhouse if he were able to fill the vacant technical positions. Further he stated the timing is important so considering the vacancies, he needed the consultant resources. He also indicated that lobby or working the relationships within the agencies or political sphere is a bit different and he sought the board members engagement with that effort once the district progresses to that level.

The board discussed other issues seeking updates and provided their observations related to district services. All expressed their acknowledgement of the district personnel doing their best efforts and achieving high levels of customer satisfaction.

FINAL PUBLIC COMMENT – None

ADJOURNMENT

M-11/06/2023-2 - Motion by Parks, seconded by Trigg, and unanimously passed to adjourn the meeting at 2:45 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

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

TITLE: APPROVAL OF LIST OF CLAIMS OCTOBER 2023

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

MEETING DATE: 14 November 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 October from check number 63303 to 63401.

BACKGROUND INFORMATION:

Each month the district is billed from vendors for a variety of goods and services which are necessary and appropriate for the district operations and administration. In exercising fiduciary duties, these are reviewed and approved monthly by the Board of Trustees.

INCLUDED:

- List of Claims for October 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 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63303	10/17/2023	JODIE NELSON	Employee: NELSON; Pay Date: 10/17/2023	692.62
63304	10/17/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 10/17/2023	689.12
63305	10/17/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 10/17/2023	739.12
63306	10/17/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 10/17/2023	739.12
63307	10/17/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 10/17/2023	739.12
63308	10/17/2023	ABILA	ADDITIONAL USER CLOUD/ADMIN & FINANCIAL SYSTEM ANALYST	216.44
63309	10/17/2023	ACCOLADES TROPHIES, ENGRAVING	CINDY TRIGG BOARD MEETING PLAQUE 11/12/22	0.00
63309	10/17/2023	ACCOLADES TROPHIES, ENGRAVING	NAME PLATES CINDY TRIGG & LEIGH, SILVER HOLDER ADMIN FINAN S	0.00
63310	10/17/2023	AIRGAS USA, LLC	NITROGEN LIQ FG 265LTRS 350 PSI	461.57
63310	10/17/2023	AIRGAS USA, LLC	RENT LIQUID IND LG 190-300 LT NITRO	439.78
63311	10/17/2023	CARRIE BAUWENS	MEALS PER DIEM SPRINGBROOK 2023 TRAINING 10/25-10/27/23	94.00
63312	10/17/2023	JUDITH BREWER	MEALS PER DIEM 2023 POOL/PACT HR LEADER CONF 10/18-10/20/23	126.00
63313	10/17/2023	RYAN BROWN	PARTIAL REFUND PERMIT 2022-1 192 COTTONWOOD FAILED 2 INSPECT	2,850.00
63314	10/17/2023	AMY C. CARAMAZZA	BOARD MEETING MINUTES 9/19/23 8 HRS.	216.00
63315	10/17/2023	THE REINALT-THOMAS CORPORATION	TRUCK #1827 TIRES DISCOVERER ATP II	952.00
63316	10/17/2023	DOWL, LLC	ENGINEERING GENERAL SERVICES 8/27 - 9/30/23	927.50
63316	10/17/2023	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROV. 8/27-9/30/23	11,656.25
63316	10/17/2023	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER/ROAD PROJEC	58,128.75
63316	10/17/2023	DOWL, LLC	ENGINEERING SERVICES MARKET ST LIFT STATION 8/27-9/30/23	2,906.25
63316	10/17/2023	DOWL, LLC	ENGINEERING SERVICES PAKER UPDATE PROJECT	1,575.00
63316	10/17/2023	DOWL, LLC	ENGINEERING SERVICES PALISADES SWR LIFT STATION REH8/27-9/30	4,263.75

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63316	10/17/2023	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WTR REPLACEMENT 8/27-9/30	2,600.00
63316	10/17/2023	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERVICES 8/27 TO 9/30/23	265.00
63317	10/17/2023	FIRST ADVANTAGE CORPORATION	ANSTETT PRE-EMPLOYMENT DRUG TESTING	63.54
63318	10/17/2023	FLYERS ENERGY LLC	FUEL REGULAR 120 GAL	661.31
63318	10/17/2023	FLYERS ENERGY LLC	FUEL REGULAR 147 GAL	825.63
63318	10/17/2023	FLYERS ENERGY LLC	FUEL REGULAR 65 GAL DIESEL 10 GAL	421.51
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.80
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.80
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	173.88
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.75
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY ST	97.12
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	98.22
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	327.71
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET ST	52.87
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.35
63319	10/17/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.38
63320	10/17/2023	RICHARD & SUSAN GLASSON	PARTIAL REFUND PERMIT 2021-24 MINUS 1 FAILED INSPECTION FEE	2,718.00
63321	10/17/2023	ZACHRY GOOD	STERLING DUMP TRUCK SERVICE TROUBLE SHOOT ELECTRICAL FOR RE	4,646.50
63322	10/17/2023	GROUP WEST CONSTRUCTION, INC	REVISED PAY 3 160 PINERIDGE BLDG IMPROVEMENTS	7,103.55
63323	10/17/2023	HOMESERVE USA	LOSS & LINE INSURANCE 9/30/23	1,459.00
63324	10/17/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 10/1 - 10/31/23	216.91
63325	10/17/2023	LINDE GAS & EQUIPMENT INC.	CYLINDER RENT INDUSTRIAL ACETYLENE	161.59
63326	10/17/2023	LUMOS AND ASSOCIATES INC	SPECIAL INSPECTIONS & MATERIAL TEST 160 PINERIDGE DR 9/22/23	2,563.50
63327	10/17/2023	MINDEN LAWYERS, LLC	LEGAL FEES OLIVER PARK GID CONSOLIDATION	2,500.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63328	10/17/2023	SHANE MORTENSEN	REIMBURSE AMAZON RECEIPT ICE BREAKER SNOW BOOT	160.64
63328	10/17/2023	SHANE MORTENSEN	REIMBURSE AMAZON RECEIPT WATERPROOF WORK BOOT	230.27
63329	10/17/2023	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS 9/30/23	800.00
63330	10/17/2023	PACIFIC OFFICE AUTOMATION	ACCT. #710273 MONTHLY USAGE COPIER BLACK 6654 & COLOR 2733	224.10
63330	10/17/2023	PACIFIC OFFICE AUTOMATION	ACCT. 710273 SWITCH OUT COPIER FINAL USAGE BLACK 1096/COLOR	38.18
63331	10/17/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL, ENGINEERING, & MGMT SERVICES 9/	9,832.50
63332	10/17/2023	PSI WATER TECHNOLOGIES, INC.	PUMP BRINE REBUILD KIT, CONNECTOR 1/8IN MNPT X 1/2IN COMP, T	607.49
63333	10/17/2023	SGS SILVER STATE LABORATORIES	COLIFORM-P/A & COLIFORMS-QT	81.00
63333	10/17/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	162.00
63334	10/17/2023	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR COMM BIN 9/21/23	68.60
63334	10/17/2023	SOUTH TAHOE REFUSE	ACCT. 12276400 801 KINGSBURY GRADE COMM BIN 9/21/23	68.60
63334	10/17/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN 9/30/23	411.60
63335	10/17/2023	SOUTHWEST GAS CORPORATION	9100003227763 3 BUCHANAN RD PUMP	30.10
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	46.16
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	30.10
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	30.10
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	44.14
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	30.10
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINE RIDGE DR 2	30.10
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINE RIDGE DR 4-6	30.10
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	46.19
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	36.10

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63335	10/17/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	114.79
63336	10/17/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 9/30/23	1,510.00
63337	10/17/2023	STATE OF NEVADA	WOOD PRE-EMPLOYMENT BACKGROUND CHECK	40.25
63338	10/17/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. #360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,325.60
63338	10/17/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. #841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSE	1,496.32
63339	10/17/2023	CHRIS & MICHELLE SULLIVAN	REFUND DEPOSIT PERMIT 2023-21 306 KINGSBURY GRADE	2,431.00
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTANCE CONTRACT 01/23	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 05/2023	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 08/2023	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 11/1/22	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 12/1/22	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 3/1/23	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 4/1/23	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE CONTRACT 10/2022	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE CONTRACT 7/1/23	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE CONTRACT 9/1/23	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	RETENTION SEWER PUMP STATION MAINTENANCE 6/1/23	797.43
63340	10/17/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 10/1/23	7,176.89
63340	10/17/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 2-23 RETENTION	797.43

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
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Check Number	Check Date	Payee	Transaction Description	Check Amount
63341	10/17/2023	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 9/30/23	30.00
63341	10/17/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
63342	10/17/2023	TAHOENOW VENTURES LLC	PARTIAL REFUND PERMIT 2021-4 160 SIERRA COLINA FAILED 1 INSP	2,158.00
63343	10/17/2023	THUNDERBIRD COMMUNICATIONS INC	8/3/23 TROUBLE SHOOT STATIONS 3&7, 9/28/23 WINDOW UPDATES, U	1,237.50
63344	10/17/2023	UNITED RENTALS (NORTH AMERICA)	TERRACE VIEW DRAINAGE RENTAL TRENCHER 16-27HP WALKBEHIND	955.65
63345	10/17/2023	WESTERN NEVADA SUPPLY CO	SMBL 226 FCRC 12.62-13.02 X 12 1/2	478.16
63345	10/17/2023	WESTERN NEVADA SUPPLY CO	TERRACE VIEW DRAINAGE 8 WT N12 ADS 45	198.38
63345	10/17/2023	WESTERN NEVADA SUPPLY CO	TERRACE VIEW STORM DRAIN 8 WT N12 ADS T	109.85
63345	10/17/2023	WESTERN NEVADA SUPPLY CO	TERRACE VIEW STORM WATER WT N12 ADS 90	99.19
63346	10/20/2023	MICHEAL J. ANSTETT	Employee: ANSTET; Pay Date: 10/20/2023	661.76
63347	10/20/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 10/20/2023	1,604.79
63348	10/20/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 10/20/2023	1,959.15
63349	10/20/2023	MITCHELL S. DION	Employee: DION; Pay Date: 10/20/2023	3,371.08
63350	10/20/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 10/20/2023	2,722.35
63351	10/20/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 10/20/2023	2,606.23
63352	10/20/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 10/20/2023	3,038.08
63353	10/20/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 10/20/2023	1,833.21
63354	10/20/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 10/20/2023	2,817.19
63355	10/20/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 10/20/2023	1,609.92
63356	10/20/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 10/20/2023	1,334.85
63357	10/20/2023	JEFF T. WOOD	Employee: WOOD; Pay Date: 10/20/2023	1,292.15
63358	10/31/2023	AFLAC	ACCT. FA935 INSURANCE EDWARDS, JOHNS, MOSS, STANTON	419.49
63359	10/31/2023	BRANDON GARDEN	REIMBURSE RECIEPT FOR T-3 CERTIFICATE RENEWAL	50.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63360	10/31/2023	CARSON VALLEY MEDICAL CENTER	ACCT. 800002529 ANSTETT PRE-EMPLOYMENT PHYSICAL/DRUG	198.00
63361	10/31/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW DR	149.98
63361	10/31/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020197776 255 KINGSBURY GRADE UNIT A	149.98
63361	10/31/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020258636 97 BEACH CLUB DR	159.98
63362	10/31/2023	EASTERN SIERRA ENGINEERING	GEOTECHNICAL INVESTIGATION FOR 2024 ROAD PROJECT	23,587.06
63362	10/31/2023	EASTERN SIERRA ENGINEERING	PROFESSIONAL SERVICES TRAMWAY RETAINING WALL 7-30 TO 8/26/23	4,126.80
63362	10/31/2023	EASTERN SIERRA ENGINEERING	PROFESSIONAL SERVICES TRAMWAY RETAINING WALL 9/1 TO 9/30/23	16,180.00
63363	10/31/2023	EIDE BAILLY LLP	PROGRESS BILLING RELATED TO AUDIT FY 2023	15,733.28
63364	10/31/2023	EMPLOYERS ASSURANCE CO.	WORKERS COMPENASTION INSTALLMENT 05 11/1/23	1,193.40
63365	10/31/2023	F AND B INC	PARTIAL REFUND TEMP METER COMMERCIAL CONS 3000 GAL	978.70
63365	10/31/2023	F AND B INC	RECYCLE ASPHALT 12 TONS FROM WATER LEAKS @ OPS-YARD	180.00
63366	10/31/2023	IMPORTS AND SPORTS	TRUCK #1020 MINIATURES LIGHT BULBS	2.19
63367	10/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL 9/30/23	286.00
63367	10/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT 11/1/23	5,416.40
63367	10/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 8/31/23	264.00
63368	10/31/2023	CRYSTAL KENT & KELLEYE BAKER	REFUND ACCT. 385 OVERPAID/CLOSED ESCROW 10/17/23	90.57
63369	10/31/2023	KINGSBURY HARDWARE	SAW 9X6 WOOD DEMO BLADE QTY. 3	14.55
63369	10/31/2023	KINGSBURY HARDWARE	STATION 1 LG BLACK NITRILE GLOVES & TRUCK #1929 BLACK SPRAY	23.83
63369	10/31/2023	KINGSBURY HARDWARE	TRUCK #0609 13IN EPDM TARP STRAPS QTY 6	16.15
63370	10/31/2023	NAPA AUTO PARTS	STATION 2 QT2 CYC MP	17.38
63372	10/31/2023	NV ENERGY	1000044086803274204 GALAXY LN PUMP	91.80

63371 VOID NV Energy

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63372	10/31/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.49
63372	10/31/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	78.50
63372	10/31/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	182.50
63372	10/31/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDONW	65.98
63372	10/31/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	72.51
63372	10/31/2023	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	39.59
63372	10/31/2023	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	33.11
63372	10/31/2023	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	33.11
63372	10/31/2023	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	402.23
63372	10/31/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63372	10/31/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.35
63372	10/31/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	44.25
63372	10/31/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	4,706.25
63372	10/31/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,553.33
63372	10/31/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,762.10
63372	10/31/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	116.34
63372	10/31/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	97.48
63372	10/31/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	38.18
63372	10/31/2023	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63372	10/31/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,212.20
63372	10/31/2023	NV ENERGY	100044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,140.63
63373	10/31/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 10/23	25,154.37
63374	10/31/2023	RESOURCE CONCEPTS	PUMP STATION 3 REHABILITATION PLAN DEVELOPMENT 9/30/23	2,080.00
63375	10/31/2023	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 9/18 TO 10/17/23	422.95
63376	10/31/2023	TROJAN TECHNOLOGIES	STATION 1 UV LAMPS	451.68
63377	11/3/2023	MICHEAL J. ANSTETT	Employee: ANSTET; Pay Date: 11/3/2023	1,395.67
63378	11/3/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 11/3/2023	1,766.71
63379	11/3/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 11/3/2023	1,959.15
63380	11/3/2023	MITCHELL S. DION	Employee: DION; Pay Date: 11/3/2023	3,371.08
63381	11/3/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 11/3/2023	2,682.57
63382	11/3/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 11/3/2023	2,579.76
63383	11/3/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 11/3/2023	3,038.08
63384	11/3/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 11/3/2023	1,833.21
63385	11/3/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 11/3/2023	2,515.08
63386	11/3/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 11/3/2023	2,168.50
63387	11/3/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 11/3/2023	1,334.85
63388	11/3/2023	JEFF T. WOOD	Employee: WOOD; Pay Date: 11/3/2023	994.60
63389	11/9/2023	BYRAN MOSS	RIMBURSE SNOW WORK BOOT CABELA'S RECEIPT	238.17
63390	11/9/2023	AMY C. CARAMAZZA	10/17/23 MEETING & MINUTES 4.25 HRS.	114.75
63391	11/9/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 5 CLEANINGS 10/23	450.00
63392	11/9/2023	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 12/31/23	19,272.00
63393	11/9/2023	IUOE STATIONARY ENGINEERS LQ39	EMPLOYEE UNION DUES 11/2023	622.54
63394	11/9/2023	KINGSBURY HARDWARE	3/16IN X 50FT BRAIDED POLYESTER ROPE	3.59
63394	11/9/2023	KINGSBURY HARDWARE	H TUBING	1.30
63394	11/9/2023	KINGSBURY HARDWARE	UTILITY LIGHTER	5.39

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63395	11/9/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	892.65
63395	11/9/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	43.40
63395	11/9/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.87
63395	11/9/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	194.65
63395	11/9/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	9,541.48
63396	11/9/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK AND MONITORING SERVICES 10/01/23	1,222.50
63396	11/9/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 11/2023	1,222.50
63397	11/9/2023	STATE OF NEVADA	ANSTETT PRE-EMPLOYMENT BACKGROUND CHECK	40.25
63398	11/9/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 11/2023	7,176.89
63398	11/9/2023	SUMMIT PLUMBING LLC	TRUCK #0025 TRANSPORTED WITH DUMP TRUCK TO SPARKS & RETURNED	800.00
<i>63399</i>	<i>VOID</i>	<i>US Bank Visa Rewards</i>		
63400	11/9/2023	US BANK VISA REWARDS	10/17/23 BOARD MEETING SANDWICHES & TEA	61.59
63400	11/9/2023	US BANK VISA REWARDS	160 PINERIDGE/298 KINGSBURY GRADE CLIP & CORD FOR TRASH CONT	19.25
63400	11/9/2023	US BANK VISA REWARDS	AAAA BATTERIES, AA BATTERIES, CANDY, PAPER TOWELS, D BATTER	138.85
63400	11/9/2023	US BANK VISA REWARDS	ADMIN SWEATERS AND EMBROIDERY	269.87
63400	11/9/2023	US BANK VISA REWARDS	COFFEE FOR OFFICE	33.97
63400	11/9/2023	US BANK VISA REWARDS	COTAINER AT OPS YARD FOR CLEAN UP 10/18/23	691.00
63400	11/9/2023	US BANK VISA REWARDS	LUNCH FOR OP'S YARD CLEAN UP	170.13
63400	11/9/2023	US BANK VISA REWARDS	MASTER LOCK COMINATION LOCK & 12 PRS LARGE HD WORK GLOVES	95.64
63400	11/9/2023	US BANK VISA REWARDS	OFFICE COFFEE	15.99
63400	11/9/2023	US BANK VISA REWARDS	OFFICE SWEATER LOGO	29.00
63400	11/9/2023	US BANK VISA REWARDS	ONLINE JOB POSTING ADMIN. FINAN. SYS ALYST & ENGINEERING TEC	605.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 10/12/2023 Through 11/9/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
63400	11/9/2023	US BANK VISA REWARDS	PARKING HARRAH'S MEETING W/LUMAS STORM WATER	25.00
63400	11/9/2023	US BANK VISA REWARDS	SAFETY GLASSES, XL HEAVY DUTY WORK GLOVES, DISP EAR PLUGS, E	493.61
63400	11/9/2023	US BANK VISA REWARDS	SHOP EPSON INK CART, OFFICE LABEL MAKER TAPE, ADDING TAPE,	309.63
63400	11/9/2023	US BANK VISA REWARDS	STATION 1 DISTILLED WATER	24.95
63400	11/9/2023	US BANK VISA REWARDS	STATION 2 KEYSTONE T8 4 3-4LAMP	21.30
63400	11/9/2023	US BANK VISA REWARDS	STATION 3 & 5 KEMTECK LIQUID CHLORINE QTY 4	58.10
63400	11/9/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 3	43.57
63400	11/9/2023	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY. 3	43.57
63400	11/9/2023	US BANK VISA REWARDS	STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 2 & COMPUTER CABLE	76.44
63400	11/9/2023	US BANK VISA REWARDS	TAHOE BASIN CONTAINER DUMPSTER OPS YARD CLEAN UP	691.00
63400	11/9/2023	US BANK VISA REWARDS	TRUCK #1020 SYL 9003STBP CAPSULE	28.91
63401	11/9/2023	VERIZON WIRELESS	MONTHLY GPS SERVICE & MEI SNOW EQUIPMENT 9/30/23	227.40
63401	11/9/2023	VERIZON WIRELESS	MONTHLY GPS SERVICES 5 VEHICLES 5/4/23-5/31/23	85.60
Report Total				368,358.93

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
10/31/23	63371	NV ENERGY	VOIDED
11/09/23	63399	US BANK VISA REWARDS	VOIDED

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

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS SEPTEMBER 2023

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

MEETING DATE: 14 November 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and file financial statements of September 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 September 2023

Fund impacted by above action:

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

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	41%
CASH POSITION						WATER	36%
Sep-23						SEWER	21%
						SNOW	2%
FUND	BEGINNING				RECEIPTS	CHECKS	ENDING BALANCE
	BALANCE	TRANSFERS	ADJUST.				
GENERAL FUND	\$ 7,843,899.65	\$ (12,854.87)	\$ (10.90)	\$ 418,850.03	\$ (76,923.26)	\$ 8,172,960.66	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 160,329.12	\$ 12,854.87	\$ -	\$ -	\$ -	\$ 173,183.99	
GENERAL INVESTMENT	\$ 185,088.48	\$ -	\$ -	\$ 0.20	\$ -	\$ 185,088.68	
GF TOTAL						\$ 8,531,233.32	
WATER FUND	\$ 6,891,881.40	\$ (184,318.24)	\$ (52.71)	\$ 499,204.21	\$ (677,522.54)	\$ 6,529,192.12	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 313,588.51	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 342,130.55	
WATER INVESTMENT	\$ 205,075.34	\$ -	\$ -	\$ 0.23	\$ -	\$ 205,075.57	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 137,566.72	\$ 69,370.12	\$ -	\$ -	\$ -	\$ 206,936.84	
TREAT DEBT RESERVE	\$ 208,845.47	\$ 105,313.49	\$ -	\$ -	\$ -	\$ 314,158.96	
CAP IMPROV. RESERVE	\$ (87,808.08)	\$ (18,907.41)	\$ -	\$ -	\$ -	\$ (106,715.49)	
WF TOTAL						\$ 7,536,208.55	
SEWER FUND	\$ 4,527,099.41	\$ (391.67)	\$ 74.49	\$ 181,009.64	\$ (114,446.77)	\$ 4,593,345.10	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 5,483.44	\$ 391.67	\$ -	\$ -	\$ -	\$ 5,875.11	
SEWER INVESTMENT	\$ 105,062.20	\$ -	\$ -	\$ 0.12	\$ -	\$ 105,062.32	
SF TOTAL						\$ 4,704,282.53	
SNOW REV. FUND	\$ 100,738.43	\$ (9,218.20)	\$ (10.88)	\$ 54,713.93	\$ (48,929.90)	\$ 97,293.38	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 91,637.78	\$ 9,218.20	\$ -	\$ -	\$ -	\$ 100,855.98	
SNOW INVESTMENT	\$ 5,020.71	\$ -	\$ -	\$ -	\$ -	\$ 5,020.71	
SNOW TOTAL						\$ 203,170.07	
298 KINGSBURY GRADE RENTAL	\$ 193,660.41	\$ -	\$ -	\$ 8,661.75	\$ (1,645.73)	\$ 200,676.43	
80 RENTAL TOTAL						\$ 200,676.43	
GRAND TOTALS	\$ 20,932,598.99	\$ 0.00	\$ -	\$ 1,162,440.11	\$ (919,468.20)	\$ 21,175,570.90	
CHECKING							
US BANK	\$ 132,801.71	\$ 200,000.00	\$ -	\$ 1,080,546.00	\$ (919,468.20)	\$ 493,879.51	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 134.48	\$ -	\$ -	\$ 0.55	\$ -	\$ 135.03	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
LOCAL GOVT POOLED	\$ 20,299,550.55	\$ (200,000.00)	\$ -	\$ 81,893.56	\$ -	\$ 20,181,444.11	
GRAND TOTALS	\$ 20,932,598.99	\$ -	\$ -	\$ 1,162,440.11	\$ (919,468.20)	\$ 21,175,570.90	

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 9/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ASSETS						
CURRENT ASSETS						
CASH						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	8,172,960.65	6,529,192.12	4,593,345.10	97,293.38	200,676.43	19,593,467.68
DISTRIBUTION DEBT SERVICE	0.00	206,936.84	0.00	0.00	0.00	206,936.84
TREATMENT DEBT SERVICE	0.00	314,158.96	0.00	0.00	0.00	314,158.96
CAPITAL IMPROVEMENT RESERVE	0.00	(106,715.49)	0.00	0.00	0.00	(106,715.49)
CASH HELD BY DOUGLAS COUNTY	97,030.36	0.00	0.00	0.00	0.00	97,030.36
Total CASH	8,270,491.01	6,943,572.43	4,593,345.10	97,293.38	200,676.43	20,105,378.35
INVESTMENTS						
INVESTMENTS	358,272.67	592,636.12	110,937.43	105,876.69	0.00	1,167,722.91
Total INVESTMENTS	358,272.67	592,636.12	110,937.43	105,876.69	0.00	1,167,722.91
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	0.00	347,587.05	108,459.09	37,085.92	0.00	493,132.06
RENT RECEIVABLE	0.00	0.00	0.00	0.00	9,153.66	9,153.66
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	130,554.94	0.00	0.00	0.00	0.00	130,554.94
A/R-EDGEWOOD WTR CO.	0.00	836.71	0.00	0.00	0.00	836.71
INTEREST RECEIVABLE - INVEST.	32,976.33	36,541.35	18,716.30	891.26	0.00	89,125.24
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	172,053.20	387,624.07	128,504.87	38,198.76	9,153.66	735,534.56
MATERIAL INVENTORY						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
Total MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
PREPAID EXPENSES						
PREPAID EXPENSES	0.50	4,482.85	3.00	25,000.50	0.00	29,486.85
Total PREPAID EXPENSES	0.50	4,482.85	3.00	25,000.50	0.00	29,486.85

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 9/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSUE COSTS (NET)						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(294,052.19)	0.00	0.00	0.00	(294,052.19)
Total	0.00	55,647.35	0.00	0.00	0.00	55,647.35
FIXED ASSETS	8,800,817.38	8,128,314.40	4,833,666.93	266,369.33	209,830.09	22,238,998.13
PROPERTY PLANT & EQUIPMENT (NET)						
OFFICE EQUIPMENT	21,062.49	81,893.89	40,084.59	8,852.71	0.00	151,893.68
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	(18,997.83)	(66,917.62)	(31,471.59)	(6,822.15)	0.00	(124,209.19)
ACCUM. DEPR. EQUIPMENT	23,187.18	4,622,327.61	287,681.77	44,582.78	0.00	4,977,779.34
UTILITY PLANT IN SERVICE	(18,889.56)	(2,823,783.46)	(138,982.30)	(41,657.33)	0.00	(3,023,312.65)
ACCUM. DEPR. UTILITY PLANT	81,156.48	21,467,462.35	6,156,648.37	75,480.32	1,223,008.61	29,003,756.13
INFRASTRUCTURE	(7,252.59)	(3,844,681.90)	(5,357,632.11)	(6,746.26)	(109,062.18)	(9,325,375.04)
ACCUM. DEPR. INFRASTRUCTURE	11,309,754.30	29,701,542.21	786,324.36	49,820.84	0.00	41,847,441.71
OTHER ASSETS	0.00	(10,349,466.00)	(276,472.34)	(39,153.51)	0.00	(10,665,091.85)
ACCUM DEPR. OZONE FACILITY	0.00	805,127.26	0.00	0.00	0.00	805,127.26
VEHICLES & EQUIPMENT	900,352.61	568,347.51	8,113.28	626,774.39	0.00	(311,959.54)
ACCUM. DEPR. VEHICLES & EQUIP	(762,353.41)	(523,075.93)	(8,113.28)	(370,624.62)	0.00	2,103,587.79
CONSTRUCTION IN PROGRESS	194,675.84	194,675.84	194,675.84	194,675.84	194,675.84	973,379.20
Total PROPERTY PLANT & EQUIPMENT (NET)	11,722,695.51	39,521,492.22	1,660,856.59	535,183.01	1,308,622.27	54,748,849.60
Total FIXED ASSETS	11,722,695.51	39,521,492.22	1,660,856.59	535,183.01	1,308,622.27	54,748,849.60
Total ASSETS	20,523,512.89	47,649,806.62	6,494,523.52	801,552.34	1,518,452.36	76,987,847.73

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 9/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	75,344.45	357,544.31	122,866.19	16,042.09	2,518.62	574,315.66
ACCOUNTS PAYABLE - SUSPENSE	2,129.63	4,424.93	3,803.20	1,768.27	0.00	12,126.03
LOSS PROTECTION PAYABLE	0.00	(249.59)	0.00	0.00	0.00	(249.59)
LINE PAYABLE	0.00	31.80	0.00	0.00	0.00	31.80
Total ACCOUNTS PAYABLE	77,474.08	361,751.45	126,669.39	17,810.36	2,518.62	586,223.90
PAYROLL RELATED PAYABLES						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	8,685.89	83,787.51	14,266.65	6,357.08	0.00	113,097.13
ACCRUED TAXES VAC/SICK	2,245.03	19,771.88	3,527.78	1,523.27	0.00	27,067.96
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	48,829.85	478,532.42	84,638.38	39,063.86	0.00	651,064.51
SIIS PAYABLE	0.00	(3,663.39)	0.00	0.00	0.00	(3,663.39)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.01	0.00	0.00	0.00	0.01
Total PAYROLL RELATED PAYABLES	59,760.77	578,428.43	102,432.81	46,944.21	0.00	787,566.22
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	144,885.47	78,598.50	0.00	7,176.00	230,659.97
PREPAID USER FEES	0.00	46,494.73	16,754.36	4,948.72	0.00	68,197.81
Total REFUNDABLE DEPOSITS	0.00	191,380.20	95,352.86	4,948.72	7,176.00	298,857.78
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
Total	137,234.85	1,131,560.08	324,455.06	69,703.29	9,694.62	1,672,647.90

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 9/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SRF Loan Payable	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
SRF Loan Payable #2	0.00	885,695.03	0.00	0.00	0.00	885,695.03
SRF Loan Interest Payable	0.00	6,554.13	0.00	0.00	0.00	6,554.13
SRF Loan Payable #3	0.00	1,302,627.93	0.00	0.00	0.00	1,302,627.93
SRF Loan Interest Payable #3	0.00	9,281.22	0.00	0.00	0.00	9,281.22
SRF Loan Payable #4	0.00	6,080,482.87	0.00	0.00	0.00	6,080,482.87
SRF Loan Interest Payable #4	0.00	36,330.87	0.00	0.00	0.00	36,330.87
SRF LOAN #5 PAYABLE	0.00	3,922,006.59	0.00	0.00	0.00	3,922,006.59
SRF LOAN #5 INTEREST PAYABLE	0.00	22,355.43	0.00	0.00	0.00	22,355.43
Total BONDS PAYABLE	0.00	12,265,334.07	0.00	0.00	0.00	12,265,334.07
Total LONG TERM LIABILITIES	0.00	12,265,334.07	0.00	0.00	0.00	12,265,334.07
Total LIABILITIES	137,234.85	13,396,894.15	324,455.06	69,703.29	9,694.62	13,937,981.97
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
RETAINED EARNINGS						
RETAINED EARNINGS	6,929,332.71	30,962,844.78	2,156,152.90	1,087,897.55	133,954.40	41,270,182.34
Total RETAINED EARNINGS	6,929,332.71	30,962,844.78	2,156,152.90	1,087,897.55	133,954.40	41,270,182.34
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	817,009.91	0.00	0.00	0.00	0.00	817,009.91
PERSONAL PROPERTY TAX	7,820.72	0.00	0.00	0.00	0.00	7,820.72
ADVALOREM MAKE-UP	657,815.50	0.00	0.00	0.00	0.00	657,815.50
STATE TAX DISTRIBUTION	922,724.78	0.00	0.00	0.00	0.00	922,724.78

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 9/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	4,379,746.61	2,187,555.64	625,646.25	0.00	7,192,948.50
RESIDENTIAL TIER 1 CONSUMPTION	0.00	430,000.46	44,542.81	0.00	0.00	474,543.27
RESIDENTIAL TIER 2 CONSUMPTION	0.00	97,357.04	0.00	0.00	0.00	97,357.04
RESIDENTIAL TIER 3 CONSUMPTION	0.00	108,847.88	0.00	0.00	0.00	108,847.88
RESIDENTIAL FIRE PROTECTION	0.00	102,685.27	0.00	0.00	0.00	102,685.27
USER FEES - COMMERCIAL	0.00	455,199.12	52,742.48	57,722.61	0.00	565,664.21
COMMERCIAL FIRE PROTECTION	0.00	117,372.18	0.00	0.00	0.00	117,372.18
COMMERCIAL CONSUMPTION	0.00	139,815.82	46,862.63	0.00	0.00	186,678.45
PENALTIES ON USER FEES	0.00	61,870.48	32,417.72	10,570.81	0.00	104,859.01
SERVICE CHARGES	0.00	18,719.44	0.00	0.00	0.00	18,719.44
RETURN CHECK FEES	0.00	602.56	0.00	0.00	0.00	602.56
CONNECTION FEES	0.00	63,750.00	14,400.00	0.00	0.00	78,150.00
INTEREST ON INVESTMENTS	326,890.47	370,006.20	188,737.07	27,239.87	0.00	912,873.61
TRANSFER FEE REVENUE	0.00	6,675.75	2,544.46	701.65	0.00	9,921.86
PLAN REVIEW FEE	0.00	4,125.00	1,375.00	0.00	0.00	5,500.00
SERVLINe ADMIN REVENUE	0.00	2,286.84	0.00	0.00	0.00	2,286.84
SERVLINe LOSS INSURANCE	0.00	22,412.36	0.00	0.00	0.00	22,412.36
SERVLINe LINE INSURANCE	0.00	3,431.71	0.00	0.00	0.00	3,431.71
RENTAL INCOME	11,833.28	0.00	0.00	0.00	126,211.89	138,045.17
OTHER REVENUE	1,606.16	41,482.75	591.33	195.66	285.00	44,160.90
PAYROLL - MANAGER	(65,909.77)	(221,174.76)	(105,866.95)	(46,445.37)	0.00	(439,396.85)
PAYROLL - MAINTENANCE	(14,576.55)	(441,625.62)	0.00	(10,411.82)	0.00	(466,613.99)
PAYROLL - OFFICE	(29,056.99)	(77,485.46)	(58,114.04)	(29,056.73)	0.00	(193,713.22)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,680.39)	(11,433.02)	(2,849.17)	(1,333.27)	0.00	(17,295.85)
EMPLOYEE BENEFITS - MED. INS	(47,481.77)	(244,634.44)	(53,087.79)	(36,877.36)	0.00	(382,081.36)
EMPLOYEE BENEFITS - PERS	(27,589.46)	(173,082.27)	(42,012.11)	(20,717.93)	0.00	(263,401.77)
EMPLOYEE BENEFITS - SIIS	(876.94)	(6,003.81)	(662.39)	(563.22)	0.00	(8,106.36)
SEP/IRA	(81.19)	(810.26)	(97.53)	(32.54)	0.00	(1,021.52)
UNIFORMS	(351.05)	(3,578.81)	(76.50)	(203.00)	0.00	(4,209.36)
OPEB EXPENSE	55,837.83	(44,353.74)	(2,393.74)	35,352.14	0.00	44,442.49
ACCRUED LEAVE EXPENSE	(3,284.37)	(12,645.45)	(6,258.85)	(2,916.02)	0.00	(25,104.69)
OTHER PAYROLL EXPENSES	(612.82)	(2,006.69)	(433.53)	(480.79)	0.00	(3,533.83)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 9/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
CAR ALLOWANCE EXPENSE	936.74	4,683.63	624.43	0.00	0.00	6,244.80
ACCOUNTING	(2,161.10)	(25,933.20)	(12,966.60)	(2,161.10)	0.00	(43,222.00)
LEGAL	(2,798.52)	(37,234.93)	(12,507.08)	(3,355.74)	0.00	(55,896.27)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	(1,320.00)
ENGINEERING & SURVEYING	(158,136.62)	(9,988.15)	(2,907.41)	(390.97)	0.00	(171,423.15)
EROSION AND DRAINAGE	(2,578.76)	0.00	0.00	0.00	0.00	(2,578.76)
ROAD MAINTENANCE & SUPPLIES	(380,406.43)	0.00	0.00	0.00	0.00	(380,406.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(1,225,979.13)	0.00	(1,225,979.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,795.72)	0.00	(31,795.72)
DCLTSA PRO-RATA M & O	0.00	0.00	(744,043.25)	0.00	0.00	(744,043.25)
DCLTSA ASSESSMENTS	0.00	0.00	(617,656.25)	0.00	0.00	(617,656.25)
BANK CHARGES	0.00	(58,807.01)	(39,498.23)	(11,717.04)	0.00	(110,022.28)
BUILDING REPAIRS AND MAINT.	(1,318.07)	(6,251.89)	(2,712.78)	(452.16)	(9,557.22)	(20,292.12)
COMPUTER EXPENSE	(3,600.88)	(62,495.35)	(17,379.79)	(6,022.41)	0.00	(89,498.43)
DUES & SUBSCRIPTIONS	(1,157.68)	(15,071.64)	(6,660.05)	(1,157.68)	0.00	(24,047.05)
EQUIP. SUPPLIES/MAINT./REPAIRS	(919.05)	(11,585.02)	(131,538.57)	(134.27)	(110.00)	(144,286.91)
EQUIPMENT RENTAL	(222.55)	(9,561.34)	(4,506.47)	(1,078.15)	(243.75)	(15,612.26)
FIELD SUPPLIES, TOOLS & SIGNS	(6,704.46)	0.00	0.00	(11,267.28)	0.00	(17,971.74)
SECURITY EXPENSE	0.00	(8,846.89)	(9,174.37)	0.00	0.00	(18,021.26)
INSURANCE AND BONDS	(11,135.73)	(177,481.88)	(48,313.94)	(8,052.33)	(6,680.91)	(251,664.79)
INVENTORY PARTS	0.00	(9,242.30)	68.91	0.00	0.00	(9,173.39)
METER REPAIR & MAINT	0.00	(4,478.04)	0.00	0.00	0.00	(4,478.04)
LIEN FEES	0.00	1,631.18	0.00	0.00	0.00	1,631.18
MISCELLANEOUS EXPENDITURES	(3,552.88)	(20,047.06)	(11,223.02)	(2,666.21)	(8,454.74)	(45,943.91)
OFFICE JANITORIAL	(1,650.50)	(9,200.76)	(4,600.34)	(766.75)	(10,375.00)	(26,593.35)
OFFICE AND FACILITIES RENT	(4,062.30)	(48,747.60)	(24,373.80)	(4,075.50)	0.00	(81,259.20)
OFFICE SUPPLIES	(643.53)	(9,130.08)	(5,072.09)	(1,747.63)	(421.33)	(17,014.66)
PERMITS AND FEES	(183.56)	(10,201.86)	(669.36)	(611.56)	0.00	(11,666.34)
POSTAGE	0.00	(7,562.18)	(5,116.16)	(1,925.45)	0.00	(14,603.79)
PUBLICATION CHARGES	(436.04)	(872.73)	(436.17)	(1,385.25)	0.00	(3,130.19)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,599.82)	0.00	0.00	0.00	(1,599.82)
TELEPHONE	(193.77)	(16,135.03)	(1,943.79)	(193.77)	0.00	(18,466.36)
TRAINING AND SEMINARS	(129.31)	(4,595.49)	(478.21)	(129.31)	0.00	(5,332.32)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

DRAFT

Balance Sheet

As of 9/30/2023

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
TRAVEL	(361.04)	(3,266.78)	(919.68)	(663.06)	0.00	(5,210.56)
TRUSTEE FEES	(2,630.00)	(31,560.00)	(15,780.00)	(2,630.00)	0.00	(52,600.00)
UTILITIES - GAS & ELECTRIC	(2,744.45)	(343,766.49)	(31,427.16)	(769.64)	(17,377.87)	(396,085.61)
VEHICLE EXP FUEL/OIL/SUPP	(6,558.39)	(37,668.43)	0.00	(4,973.68)	0.00	(49,200.50)
VEH EXP R&M	(18,085.12)	(27,751.01)	0.00	(4,780.60)	0.00	(50,616.73)
WATER MONITORING/SAMPLING	0.00	(21,438.00)	0.00	0.00	0.00	(21,438.00)
WATER/SEWER SHED MANAGMENT	0.00	(30,441.24)	0.00	0.00	0.00	(30,441.24)
WATER DIST SYSTEM EXPENSE	0.00	(47,271.06)	0.00	0.00	0.00	(47,271.06)
WATER TREATMENT SYSTEM EXP	0.00	(61,577.98)	0.00	0.00	0.00	(61,577.98)
INTEREST EXPENSE	0.00	(400,037.65)	0.00	0.00	0.00	(400,037.65)
CAPITAL OUTLAY	(879,790.01)	(1,387,414.66)	(258,621.28)	(288,621.26)	(7,095.00)	(2,821,542.21)
AMORTIZATION OF BONDS	0.00	(14,309.86)	0.00	0.00	0.00	(14,309.86)
DEPRECIATION EXPENSE	0.00	(1,321,044.64)	(57,450.17)	0.00	0.00	(1,378,494.81)
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	(325.78)	0.00	0.00	0.00	(325.78)
Total EXCESS REVENUE OVER EXPENDITURES	1,158,668.14	899,973.72	232,528.26	(891,231.51)	66,181.07	1,466,119.68
Total FUND EQUITY	8,663,582.53	35,653,339.68	6,261,280.70	196,666.04	200,135.47	50,975,004.42

SEPTEMBER 2023
STATEMENT OF REVENUE
AND EXPENDITURES
ALL FUNDS COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2023 Through 9/30/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	54,151.09	42,550.00	11,601.09	254,954.18	312,032.00	(57,077.82)	554,671.00	(299,716.82)	(54.04)%
PERSONAL PROPERTY TAX	2.79	0.00	2.79	20.81	0.00	20.81	9,664.00	(9,643.19)	(99.76)%
ADVALOREM MAKE-UP	42,876.48	33,692.00	9,184.48	201,871.08	247,073.00	(45,201.92)	453,822.00	(251,950.92)	(55.52)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	197,517.51	197,517.00	0.51	692,940.00	(495,422.49)	(71.50)%
Total TAXES	162,869.53	142,081.00	20,788.53	654,363.58	756,622.00	(102,258.42)	1,711,097.00	(1,056,733.42)	(61.76)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTEREST ON INVESTMENTS	83,101.32	34,697.00	48,404.32	248,105.55	104,091.00	144,014.55	24,440.00	223,665.55	915.16%
PLAN REVIEW FEE	1,250.00	375.00	875.00	2,750.00	1,125.00	1,625.00	2,750.00	0.00	0.00%
RENTAL INCOME	8,281.74	8,612.00	(330.26)	24,718.25	25,836.00	(1,117.75)	88,430.00	(63,711.75)	(72.05)%
OTHER REVENUE	3,065.00	2,248.00	817.00	9,695.48	6,744.00	2,951.48	26,976.00	(17,280.52)	(64.06)%
Total MISCELLANEOUS	95,698.06	45,932.00	49,766.06	285,269.28	137,796.00	147,473.28	142,596.00	142,673.30	0.05%
USER FEES									
USER FEES - RESIDENTIAL	485,797.65	487,240.00	(1,442.35)	1,460,020.08	1,461,719.00	(1,698.92)	5,677,010.00	(4,216,989.92)	(74.28)%
RESIDENTIAL TIER 1 CONSUMPTION	31,139.95	31,230.00	(90.05)	119,356.72	124,172.00	(4,815.28)	380,600.00	(261,243.28)	(68.64)%
RESIDENTIAL TIER 2 CONSUMPTION	8,347.50	10,200.00	(1,852.50)	32,921.49	35,360.00	(2,438.51)	80,000.00	(47,078.51)	(58.85)%
RESIDENTIAL TIER 3 CONSUMPTION	7,735.43	11,883.00	(4,147.57)	35,694.33	42,639.00	(6,944.67)	72,000.00	(36,305.67)	(50.42)%
RESIDENTIAL FIRE PROTECTION	7,050.74	6,939.00	111.74	20,931.28	20,818.00	113.28	80,900.00	(59,968.72)	(74.13)%
USER FEES - COMMERCIAL	38,214.73	38,289.00	(74.27)	114,644.19	114,867.00	(222.81)	445,955.00	(331,310.81)	(74.29)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	23,534.34	23,533.00	1.34	94,137.00	(70,602.66)	(75.00)%
COMMERCIAL CONSUMPTION	11,296.73	10,390.00	906.73	42,934.70	35,881.00	7,053.70	120,547.00	(77,612.30)	(64.38)%
PENALTIES ON USER FEES	8,319.30	6,248.00	2,071.30	23,806.19	18,744.00	5,062.19	76,008.00	(52,201.81)	(68.68)%
SERVICE CHARGES	1,347.97	1,200.00	147.97	3,598.19	3,600.00	(1.81)	16,200.00	(12,601.81)	(77.79)%
RETURN CHECK FEES	0.00	40.00	(40.00)	60.00	120.00	(60.00)	480.00	(420.00)	(87.50)%
CONNECTION FEES	39,750.00	4,600.00	35,150.00	52,150.00	22,800.00	29,350.00	16,200.00	35,950.00	221.91%
TRANSFER FEE REVENUE	1,050.00	447.00	603.00	2,250.00	1,349.00	901.00	10,728.00	(8,476.00)	(79.03)%
SERVLINE ADMIN REVENUE	153.53	153.00	0.53	458.87	461.00	(2.13)	1,798.00	(1,339.13)	(74.48)%
SERVLINE LOSS INSURANCE	1,218.06	1,316.00	(97.94)	3,634.64	3,948.00	(313.36)	31,293.00	(27,658.36)	(88.39)%
SERVLINE LINE INSURANCE	244.47	237.00	7.47	723.67	711.00	12.67	2,270.00	(1,546.33)	(68.12)%
Total USER FEES	649,510.84	618,256.00	31,254.84	1,936,718.69	1,910,722.00	25,996.69	7,106,126.00	(5,169,407.31)	(72.75)%
Total REVENUES	908,076.43	806,269.00	101,809.43	2,876,351.55	2,805,140.00	71,211.55	8,959,819.00	(6,083,467.45)	(68.46)%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2023 Through 9/30/2023

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	30,464.32	42,900.00	12,435.68	86,906.20	128,704.00	41,797.80	344,852.00	257,945.80	74.80%
PAYROLL - MAINTENANCE	28,438.40	46,292.00	17,853.60	80,213.55	138,878.00	58,664.45	522,419.00	442,205.45	84.85%
PAYROLL - OFFICE	13,115.20	14,636.00	1,520.80	38,571.05	43,912.00	5,340.95	163,306.00	124,734.95	76.38%
EMPLOYEE BENEFITS - FICA/MEDIC	1,142.81	1,605.00	462.19	3,278.14	4,819.00	1,540.86	16,039.00	12,760.86	79.56%
EMPLOYEE BENEFITS - MED. INS	20,275.92	31,525.00	11,249.08	73,477.76	108,911.00	35,433.24	359,961.00	286,483.24	79.59%
EMPLOYEE BENEFITS - PERS	18,552.28	25,088.00	6,535.72	52,218.74	75,265.00	23,046.26	253,911.00	201,692.26	79.43%
EMPLOYEE BENEFITS - SIIS	24.08	662.00	637.92	91.51	2,117.00	2,025.49	11,360.00	11,288.49	99.20%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	1,235.00	1,235.00	100.00%
UNIFORMS	330.27	0.00	(330.27)	755.27	4,679.00	3,923.73	7,760.00	7,004.73	90.27%
OPEB EXPENSE	4,611.17	15,821.00	11,209.83	13,833.51	47,465.00	33,631.49	311,496.00	297,661.49	95.56%
ACCRUED LEAVE EXPENSE	(881.27)	1,875.00	2,756.27	6,860.00	5,627.00	(1,233.00)	23,500.00	16,640.00	70.81%
OTHER PAYROLL EXPENSES	419.77	87.00	(332.77)	1,253.33	1,860.00	606.67	4,150.00	2,895.67	69.80%
CAR ALLOWANCE EXPENSE	(326.98)	(443.00)	(116.02)	(1,157.00)	(1,328.00)	(171.00)	(5,150.00)	(3,993.00)	77.53%
Total PAYROLL RELATED EXPENSES	116,165.97	180,048.00	63,882.03	356,302.06	560,909.00	204,608.94	2,014,858.00	1,658,555.94	82.32%
OPERATING EXPENSES									
ACCOUNTING	0.00	11,336.00	11,336.00	5,000.00	22,171.00	17,171.00	42,000.00	37,000.00	88.10%
LEGAL	2,500.00	4,833.00	2,333.00	7,834.50	14,499.00	6,664.50	55,000.00	47,165.50	85.76%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	967.00	967.00	100.00%
ENGINEERING & SURVEYING	11,158.75	5,667.00	(5,491.75)	71,118.31	17,500.00	(53,618.31)	63,500.00	(7,618.31)	(12.00)%
EROSION AND DRAINAGE	124.19	3,500.00	3,375.81	(2,705.61)	16,500.00	19,205.61	5,000.00	7,705.61	154.12%
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	37,725.00	15,500.00	(22,225.00)	315,599.00	277,874.00	88.05%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	2,200.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	2,200.00	0.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	181,413.25	181,414.00	0.75	732,924.00	551,510.75	75.25%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	121,007.25	121,508.00	500.75	496,649.00	375,641.75	75.64%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,707.80	7,741.00	33.20	22,799.15	23,221.00	421.85	84,474.00	61,674.85	73.01%
BUILDING REPAIRS AND MAINT.	1,239.80	6,966.00	5,726.20	3,035.60	20,897.00	17,861.40	83,599.00	80,563.40	96.37%
COMPUTER EXPENSE	3,530.40	9,904.00	6,373.60	25,252.60	28,591.00	3,338.40	105,351.00	80,098.40	76.03%
DUES & SUBSCRIPTIONS	0.00	55.00	55.00	11,457.56	12,485.00	1,027.44	14,743.00	3,285.44	22.28%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2023 Through 9/30/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	8,074.30	18,804.00	10,729.70	24,742.39	64,362.00	39,619.61	193,737.00	166,994.61	87.23%
EQUIPMENT RENTAL	2,045.67	2,113.00	67.33	4,275.39	4,458.00	182.61	13,222.00	8,946.61	67.66%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	19,050.00	19,050.00	5,196.90	28,150.00	22,951.10	30,630.00	25,431.10	83.03%
SECURITY EXPENSE	861.00	1,215.00	354.00	3,764.12	4,745.00	980.88	16,687.00	12,922.88	77.44%
INSURANCE AND BONDS	1,462.53	1,356.00	(106.53)	125,957.27	129,210.00	3,252.73	140,316.00	14,358.73	10.23%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	625.00	625.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	699.51	0.00	(699.51)	2,704.35	8,000.00	5,295.65	15,500.00	12,795.65	82.55%
METER REPAIR & MAINT	0.00	15,000.00	15,000.00	(345.28)	15,000.00	15,345.28	50,000.00	50,345.28	100.69%
LIEN FEES	(38.00)	0.00	38.00	(1,988.00)	250.00	2,238.00	410.00	2,398.00	584.88%
MISCELLANEOUS EXPENDITURES	617.08	2,857.00	2,239.92	2,399.52	8,574.00	6,234.48	31,488.00	29,148.48	92.57%
OFFICE JANITORIAL	1,631.00	1,861.00	230.00	5,013.00	5,584.00	571.00	20,724.00	15,711.00	75.81%
OFFICE AND FACILITIES RENT	5,416.40	5,417.00	0.60	16,249.20	16,247.00	(2.20)	75,997.00	59,747.80	78.62%
OFFICE SUPPLIES	687.71	4,517.00	3,829.29	2,577.47	13,649.00	11,071.53	24,313.00	21,735.53	89.40%
PERMITS AND FEES	585.64	660.00	74.36	2,796.92	3,160.00	363.08	9,911.00	7,114.08	71.78%
POSTAGE	0.00	0.00	0.00	2,000.00	3,749.00	1,749.00	12,500.00	10,500.00	84.00%
PUBLICATION CHARGES	399.00	0.00	(399.00)	698.00	2,070.00	1,372.00	7,300.00	6,602.00	90.44%
SHOP SUPPLIES/SMALL TOOLS	56.81	584.00	527.19	363.66	1,750.00	1,386.34	7,000.00	6,636.34	94.80%
TELEPHONE	725.79	1,395.00	669.21	2,766.43	4,183.00	1,416.57	17,580.00	14,813.57	84.26%
TRAINING AND SEMINARS	15.00	2,968.00	2,953.00	315.00	8,903.00	8,588.00	34,420.00	34,105.00	99.08%
TRAVEL	32.75	1,757.00	1,724.25	758.92	5,271.00	4,512.08	21,100.00	20,341.08	96.40%
TRUSTEE FEES	3,750.00	3,750.00	0.00	11,250.00	11,250.00	0.00	42,000.00	30,750.00	73.21%
UTILITIES - GAS & ELECTRIC	25,178.46	23,905.00	(1,273.46)	88,450.60	82,537.00	(5,913.60)	234,958.00	146,507.40	62.35%
VEHICLE EXP FUEL/OIL/SUPP	3,216.12	10,695.00	7,478.88	10,175.45	32,088.00	21,912.55	124,358.00	114,182.55	91.82%
VEH EXP R&M	6,151.92	4,663.00	(1,488.92)	11,972.17	13,989.00	2,016.83	40,760.00	28,787.83	70.63%
WATER MONITORING/SAMPLING	1,984.00	1,447.00	(537.00)	4,766.00	4,340.00	(426.00)	17,785.00	13,019.00	73.20%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,210.00	15,500.00	290.00	15,000.00	(210.00)	(1.40)%
WATER DIST SYSTEM EXPENSE	2,638.38	5,543.00	2,904.62	3,098.08	16,631.00	13,532.92	66,520.00	63,421.92	95.34%
WATER TREATMENT SYSTEM EXP	1,175.27	6,075.00	4,899.73	8,486.62	18,226.00	9,739.38	72,910.00	64,423.38	88.36%
AMORTIZATION OF BONDS	869.49	870.00	0.51	2,608.47	2,609.00	0.53	11,701.00	9,092.53	77.71%
DEPRECIATION EXPENSE	0.00	115,921.00	115,921.00	0.00	347,762.00	347,762.00	1,363,551.00	1,363,551.00	100.00%
Total OPERATING EXPENSES	94,496.77	309,725.00	215,228.23	840,142.06	1,349,358.00	509,215.94	5,519,680.00	4,679,537.94	84.78%

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 9/1/2023 Through 9/30/2023

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	24,840.55	25,541.00	700.45	74,521.65	76,624.00	2,102.35	346,940.00	272,418.35	78.52%
CAPITAL OUTLAY	469,956.31	2,772,750.00	2,302,793.69	1,747,585.71	6,042,750.00	4,295,164.29	10,990,991.00	9,243,425.29	84.10%
Total OTHER EXPENSES	494,796.86	2,798,291.00	2,303,494.14	1,822,087.36	6,119,374.00	4,297,286.64	11,337,931.00	9,515,843.64	83.93%
Total EXPENDITURES	705,459.60	3,288,064.00	2,582,604.40	3,018,531.48	8,029,641.00	5,011,109.52	18,872,469.00	15,853,937.52	84.01%
EXCESS REVENUE OVER EXPENDITURES	202,618.83	(2,481,795.00)	2,684,413.83	(142,179.93)	(5,224,301.00)	5,082,321.07	(9,912,650.00)	9,770,470.07	(98.54)%

SEPTEMBER 2023
STATEMENT OF REVENUE
AND EXPENDITURES
(BY FUND)

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	54,151.09	42,550.00	11,601.09	254,954.18	312,032.00	(57,077.82)	554,671.00	(299,716.82)	(54.04)%
PERSONAL PROPERTY TAX	2.79	0.00	2.79	20.81	0.00	20.81	9,664.00	(9,643.19)	(99.78)%
ADVALOREM MAKE-UP	42,876.48	33,692.00	9,184.48	201,871.08	247,073.00	(45,201.92)	453,822.00	(251,950.92)	(55.52)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	197,517.51	197,517.00	0.51	692,940.00	(495,422.49)	(71.50)%
Total TAXES	<u>162,869.53</u>	<u>142,081.00</u>	<u>20,788.53</u>	<u>654,363.58</u>	<u>756,622.00</u>	<u>(102,258.42)</u>	<u>1,711,097.00</u>	<u>(1,056,733.42)</u>	<u>(61.76)%</u>
MISCELLANEOUS									
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	30,747.48	9,715.00	21,032.48	91,799.04	29,146.00	62,653.04	7,821.00	83,978.04	1,073.75%
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	250.00	(250.00)	1,000.00	(1,000.00)	(100.00)%
Total MISCELLANEOUS	<u>30,747.48</u>	<u>9,798.00</u>	<u>20,949.48</u>	<u>91,799.04</u>	<u>29,396.00</u>	<u>62,403.04</u>	<u>71,021.00</u>	<u>20,778.04</u>	<u>29.26%</u>
Total REVENUES	<u>193,617.01</u>	<u>151,879.00</u>	<u>41,738.01</u>	<u>746,162.62</u>	<u>786,018.00</u>	<u>(39,855.38)</u>	<u>1,782,118.00</u>	<u>(1,035,955.38)</u>	<u>(58.13)%</u>
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,569.66	6,435.00	1,865.34	13,035.97	19,305.00	6,269.03	51,728.00	38,692.03	74.80%
PAYROLL - MAINTENANCE	0.00	4,763.00	4,763.00	0.00	14,289.00	14,289.00	64,771.00	64,771.00	100.00%
PAYROLL - OFFICE	1,967.28	2,195.00	227.72	5,785.66	6,587.00	801.34	24,497.00	18,711.34	76.38%
EMPLOYEE BENEFITS - FICAMEDIC	99.58	199.00	99.42	287.31	598.00	310.69	2,099.00	1,811.69	86.31%
EMPLOYEE BENEFITS - MED. INS	1,773.43	4,880.00	3,106.57	6,974.06	16,623.00	9,648.94	55,590.00	48,615.94	87.45%
EMPLOYEE BENEFITS - PERS	1,711.21	3,220.00	1,508.79	4,810.62	9,660.00	4,849.38	36,646.00	31,835.38	86.87%
EMPLOYEE BENEFITS - SRS	2.74	99.00	96.26	11.12	316.00	304.88	1,698.00	1,686.88	99.35%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	97.00	97.00	100.00%
UNIFORMS	162.52	0.00	(162.52)	175.27	702.00	526.73	1,164.00	988.73	84.94%
OPRB EXPENSE	345.84	1,265.00	919.16	1,037.52	3,795.00	2,758.48	43,609.00	42,571.48	97.62%
ACCRUED LEAVE EXPENSE	(178.44)	292.00	470.44	543.41	875.00	331.59	4,500.00	3,956.59	87.92%
OTHER PAYROLL EXPENSES	194.13	46.00	(148.13)	511.62	137.00	(374.62)	450.00	(61.62)	(13.69)%
CAR ALLOWANCE EXPENSE	(49.04)	(67.00)	(17.96)	(173.55)	(201.00)	(27.45)	(700.00)	(526.45)	75.21%
Total PAYROLL RELATED EXPENSES	<u>10,598.91</u>	<u>23,327.00</u>	<u>12,728.09</u>	<u>32,999.01</u>	<u>72,687.00</u>	<u>39,687.99</u>	<u>286,149.00</u>	<u>253,149.99</u>	<u>88.47%</u>
OPERATING EXPENSES									
ACCOUNTING	0.00	418.00	418.00	250.00	960.00	710.00	2,100.00	1,850.00	88.10%
LEGAL	1,085.12	241.00	(844.12)	1,255.46	724.00	(531.46)	2,750.00	1,494.54	54.35%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	32.00	32.00	100.00%
ENGINEERING & SURVEYING	10,277.63	2,917.00	(7,360.63)	69,442.19	8,750.00	(60,692.19)	44,000.00	(25,442.19)	(57.82)%
EROSION AND DRAINAGE	124.19	3,500.00	3,375.81	(2,705.81)	16,500.00	19,205.81	5,000.00	7,705.81	154.12%
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	37,725.00	15,500.00	(22,225.00)	315,599.00	277,874.00	88.05%
BUILDING REPAIRS AND MAINT.	48.27	159.00	110.73	71.42	476.00	404.58	6,942.00	6,870.58	98.97%
COMPUTER EXPENSE	99.43	446.00	346.57	648.47	1,593.00	884.53	3,993.00	3,344.53	83.76%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	560.59	556.00	(4.59)	674.00	113.41	16.83%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	0.00	1,125.00	1,125.00	4,500.00	4,500.00	100.00%
EQUIPMENT RENTAL	13.16	26.00	12.84	39.48	79.00	39.52	364.00	324.52	89.15%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	9,050.00	9,050.00	0.00	18,150.00	18,150.00	20,630.00	20,630.00	100.00%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	42.00	42.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	8,151.00	3,732.00	6,879.00	2,460.00	35.76%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	9.43	588.00	578.57	32.81	1,764.00	1,731.19	7,578.00	7,545.19	99.57%
OFFICE JANITORIAL	41.55	64.00	22.45	120.65	195.00	72.35	1,997.00	1,876.35	93.96%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	812.46	812.00	(0.46)	3,800.00	2,987.54	78.62%
OFFICE SUPPLIES	31.99	282.00	230.01	103.95	784.00	680.05	1,804.00	1,700.05	94.24%
PERMITS AND FEES	0.00	0.00	0.00	120.40	67.00	(53.40)	67.00	(53.40)	(79.70)%
PUBLICATION CHARGES	59.85	0.00	(59.85)	104.70	100.00	(4.70)	285.00	160.30	60.49%
TELEPHONE	12.94	14.00	1.06	38.82	40.00	1.18	144.00	105.18	73.04%
TRAINING AND SEMINARS	0.00	394.00	394.00	45.00	1,181.00	1,136.00	4,726.00	4,681.00	99.05%
TRAVEL	4.91	187.00	182.09	29.38	561.00	531.62	2,250.00	2,220.62	98.69%
TRUSTEE FEES	187.50	188.00	0.50	562.50	563.00	0.50	2,100.00	1,537.50	73.21%
UTILITIES - GAS & ELECTRIC	26.99	51.00	24.01	112.73	111.00	(1.73)	3,420.00	3,307.27	96.70%
VEHICLE EXP FUEL/OIL/SUPP	321.61	1,119.00	797.39	2,071.50	3,359.00	1,287.50	12,436.00	10,364.50	83.34%
VEH EXP R&M	1,699.38	844.00	(855.38)	4,571.19	2,531.00	(2,040.19)	8,601.00	4,029.81	46.85%
Total OPERATING EXPENSES	14,314.77	26,114.00	11,799.23	120,431.89	85,112.00	(35,319.89)	463,169.00	342,737.11	74.00%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	100.00%
CAPITAL OUTLAY	34,874.24	590,000.00	555,125.76	61,787.73	1,690,000.00	1,628,212.27	2,278,866.00	2,217,078.27	97.29%
Total OTHER EXPENSES	34,874.24	590,000.00	555,125.76	61,787.73	1,690,000.00	1,628,212.27	2,278,871.00	2,217,083.27	97.29%
Total EXPENDITURES	59,787.92	639,441.00	579,853.08	215,218.63	1,847,799.00	1,832,580.37	3,028,189.00	2,812,970.37	92.89%
EXCESS REVENUE OVER EXPENDITURES	133,829.09	(487,562.00)	621,391.09	530,943.99	(1,061,761.00)	1,592,724.99	(1,246,071.00)	1,777,014.99	(142.61)%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	34,071.55	15,267.00	18,804.55	101,723.30	45,801.00	55,922.30	10,509.00	91,214.30	867.96%
PLAN REVIEW FEE	1,250.00	250.00	1,000.00	2,625.00	750.00	1,875.00	1,250.00	1,375.00	110.00%
OTHER REVENUE	3,065.00	2,150.00	915.00	9,695.48	6,450.00	3,245.48	25,800.00	(16,104.52)	(62.42)%
Total MISCELLANEOUS	38,386.55	17,667.00	20,719.55	114,043.78	53,001.00	61,042.78	37,559.00	76,484.78	203.64%
USER FEES									
USER FEES - RESIDENTIAL	293,468.95	283,627.00	(158.05)	881,146.10	880,880.00	266.10	3,504,333.00	(2,623,186.90)	(74.86)%
RESIDENTIAL TIER 1 CONSUMPTION	29,733.70	29,610.00	123.70	104,443.12	111,860.00	(7,416.88)	350,000.00	(245,556.88)	(70.16)%
RESIDENTIAL TIER 2 CONSUMPTION	8,347.50	10,200.00	(1,852.50)	32,921.49	35,360.00	(2,438.51)	80,000.00	(47,078.51)	(58.85)%
RESIDENTIAL TIER 3 CONSUMPTION	7,735.43	11,883.00	(4,147.57)	35,694.33	42,639.00	(6,944.67)	72,000.00	(36,305.67)	(50.42)%
RESIDENTIAL FIRE PROTECTION	7,050.74	6,939.00	111.74	20,931.28	20,818.00	113.28	80,900.00	(59,968.72)	(74.13)%
USER FEES - COMMERCIAL	30,337.53	30,382.00	(44.47)	91,012.59	91,146.00	(133.41)	364,584.00	(273,571.41)	(75.04)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	23,534.34	23,533.00	1.34	94,137.00	(70,602.66)	(75.00)%
COMMERCIAL CONSUMPTION	8,599.07	8,009.00	590.07	34,033.25	26,696.00	7,337.25	88,987.00	(64,953.75)	(61.75)%
PENAL TIES ON USER FEES	5,242.26	3,938.00	1,304.26	14,411.21	11,814.00	2,597.21	49,200.00	(34,788.79)	(70.71)%
SERVICE CHARGES	1,347.97	1,200.00	147.97	3,598.19	3,600.00	(1.81)	16,200.00	(12,601.81)	(77.79)%
RETURN CHECK FEES	0.00	40.00	(40.00)	60.00	120.00	(60.00)	480.00	(420.00)	(87.50)%
CONNECTION FEES	39,750.00	4,000.00	35,750.00	47,950.00	21,000.00	26,950.00	10,200.00	37,750.00	370.10%
TRANSFER FEE REVENUE	732.75	271.00	461.75	1,444.50	819.00	625.50	5,760.00	(4,315.50)	(74.92)%
SERVLIN ADMIN REVENUE	153.53	153.00	0.53	458.87	461.00	(2.13)	1,798.00	(1,339.13)	(74.48)%
SERVLIN LOSS INSURANCE	1,218.06	1,316.00	(97.94)	3,634.64	3,948.00	(313.36)	31,293.00	(27,658.36)	(88.39)%
SERVLIN LINE INSURANCE	244.47	237.00	7.47	723.67	711.00	12.67	2,270.00	(1,546.33)	(68.12)%
Total USER FEES	441,806.74	409,649.00	32,157.74	1,295,997.58	1,275,405.00	20,592.58	4,752,142.00	(3,456,144.42)	(72.73)%
Total REVENUES	480,193.29	427,316.00	52,877.29	1,410,041.36	1,328,406.00	81,635.36	4,789,701.00	(3,379,659.64)	(70.56)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	15,066.14	20,272.00	5,205.86	43,518.19	60,820.00	17,301.81	173,189.00	129,670.81	74.87%
PAYROLL - MAINTENANCE	28,438.40	38,127.00	9,688.60	80,213.55	114,383.00	34,169.45	411,382.00	331,168.45	80.50%
PAYROLL - OFFICE	5,246.08	5,855.00	608.92	15,428.44	17,567.00	2,138.56	65,321.00	49,892.56	76.38%
EMPLOYEE BENEFITS - FICA/MEDIC	766.09	992.00	225.91	2,195.35	2,979.00	783.65	10,079.00	7,883.65	78.22%
EMPLOYEE BENEFITS - MED. INS	13,937.57	18,431.00	4,493.43	49,098.96	64,069.00	14,970.04	219,521.00	170,422.04	77.63%
EMPLOYEE BENEFITS - PERS	12,433.10	15,564.00	3,120.90	35,087.69	46,663.00	11,575.31	156,320.00	121,232.31	77.55%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 9/1/2023 Through 9/30/2023

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS- SIIS	11.40	441.00	429.60	41.92	1,410.00	1,368.08	7,917.00	7,875.08	99.47%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	962.00	962.00	100.00%
UNIFORMS	41.73	0.00	(41.73)	445.48	3,481.00	3,035.52	5,772.00	5,326.52	92.28%
OPFB EXPENSE	3,389.21	11,550.00	8,160.79	10,167.63	34,651.00	24,483.37	199,356.00	189,188.37	94.90%
ACCURED LEAVE EXPENSE	(638.86)	1,083.00	1,721.86	4,715.48	3,253.00	(1,462.48)	13,000.00	8,284.52	63.73%
OTHER PAYROLL EXPENSES	86.95	0.00	(86.95)	266.37	1,600.00	1,333.63	3,200.00	2,933.63	91.68%
CAR ALLOWANCE EXPENSE	(245.24)	(334.00)	(88.76)	(867.77)	(1,901.00)	(133.23)	(4,000.00)	(3,132.23)	78.31%
Total PAYROLL RELATED EXPENSES	78,532.57	111,971.00	33,438.43	240,311.29	349,875.00	109,563.71	1,262,019.00	1,021,707.71	80.96%
OPERATING EXPENSES									
ACCOUNTING	0.00	5,000.00	5,000.00	3,000.00	11,500.00	8,500.00	25,200.00	22,200.00	88.10%
LEGAL	893.61	2,900.00	2,006.39	4,100.68	8,700.00	4,599.32	33,000.00	28,899.32	87.57%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	756.00	756.00	100.00%
ENGINEERING & SURVEYING	556.50	1,896.00	1,339.50	1,351.50	5,688.00	4,336.50	12,750.00	11,398.50	89.40%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,085.13	4,110.00	24.87	12,083.55	12,328.00	244.45	45,696.00	33,612.45	73.56%
BUILDING REPAIRS AND MAINT.	647.84	2,500.00	1,852.16	1,062.87	7,500.00	6,437.13	30,000.00	28,937.13	96.46%
COMPUTER EXPENSE	2,680.66	4,989.00	2,308.34	18,458.93	18,689.00	230.07	68,942.00	50,483.07	73.23%
DUES & SUBSCRIPTIONS	0.00	55.00	55.00	7,162.19	7,709.00	546.81	9,038.00	1,875.81	20.75%
EQUIP. SUPPLIES/MAINT./REPAIRS	99.98	550.00	450.02	430.84	9,800.00	9,369.16	14,750.00	14,319.16	97.08%
EQUIPMENT RENTAL	1,169.96	1,235.00	65.04	2,532.49	2,685.00	132.51	8,028.00	5,495.51	68.45%
SECURITY EXPENSE	427.14	625.00	197.86	2,029.16	2,550.00	520.84	9,531.00	7,501.84	78.71%
INSURANCE AND BONDS	1,462.53	1,356.00	(106.53)	87,007.78	87,712.00	704.22	104,231.00	17,223.22	16.52%
SAFETY EQUIPMENT	0.00	100.00	100.00	0.00	100.00	100.00	500.00	500.00	100.00%
INVENTORY PARTS	699.51	0.00	(699.51)	2,704.35	8,000.00	5,295.65	15,000.00	12,295.65	81.97%
METER REPAIR & MAINT	0.00	15,000.00	15,000.00	(345.28)	15,000.00	15,345.28	50,000.00	50,345.28	100.69%
LIEN FEES	(38.00)	0.00	38.00	(1,988.00)	250.00	2,238.00	410.00	2,398.00	584.88%
MISCELLANEOUS EXPENDITURES	113.16	833.00	719.84	393.68	2,503.00	2,109.32	7,200.00	6,806.32	94.53%
OFFICE JANITORIAL	498.60	773.00	274.40	1,447.80	2,317.00	869.20	8,784.00	7,336.20	83.62%
OFFICE AND FACILITIES RENT	3,249.84	3,250.00	0.16	9,749.52	9,748.00	(1.52)	45,598.00	35,848.48	78.62%
OFFICE SUPPLIES	409.27	2,657.00	2,247.73	1,431.71	7,971.00	6,539.29	13,632.00	12,200.29	89.50%
PERMITS AND FEES	585.64	660.00	74.36	2,337.72	2,620.00	282.28	8,771.00	6,433.28	73.35%
POSTAGE	0.00	0.00	0.00	1,060.00	1,987.00	927.00	6,750.00	5,690.00	84.30%
PUBLICATION CHARGES	159.60	0.00	(159.60)	279.20	1,180.00	900.80	3,180.00	2,900.80	91.22%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SHOP SUPPLIES/SMALL TOOLS	56.81	584.00	527.19	363.66	1,750.00	1,386.34	7,000.00	6,636.34	94.80%
TELEPHONE	569.89	1,232.00	662.11	2,298.30	3,696.00	1,397.70	15,768.00	13,469.70	85.42%
TRAINING AND SEMINARS	15.00	1,914.00	1,899.00	135.00	5,742.00	5,607.00	22,968.00	22,833.00	99.41%
TRAVEL	13.10	1,117.00	1,103.90	432.22	3,351.00	2,918.78	13,404.00	12,971.78	96.78%
TRUSTEE FEES	2,250.00	2,250.00	0.00	6,750.00	6,750.00	0.00	25,200.00	18,450.00	73.21%
UTILITIES - GAS & ELECTRIC	22,627.46	20,456.00	(2,171.46)	79,589.95	71,596.00	(7,973.95)	196,779.00	117,209.05	59.55%
VEHICLE EXP FUEL/OIL/SUPP	2,572.90	8,290.00	5,717.10	7,349.90	24,871.00	17,521.10	99,486.00	92,136.10	92.61%
VEH EXP R&M	2,753.15	3,038.00	284.85	5,692.01	9,116.00	3,423.99	24,307.00	18,614.99	76.58%
WATER MONITORING/SAMPLING	1,984.00	1,447.00	(537.00)	4,766.00	4,340.00	(426.00)	17,785.00	13,019.00	73.20%
WATER/SEWER SHED MANAGMNT	0.00	0.00	0.00	15,210.00	15,500.00	290.00	15,000.00	(210.00)	(1.40)%
WATER DIST SYSTEM EXPENSE	2,638.38	5,543.00	2,904.62	3,098.08	16,631.00	13,532.92	66,520.00	63,421.92	95.34%
WATER TREATMENT SYSTEM EXP	1,175.27	6,075.00	4,899.73	8,486.62	18,226.00	9,739.38	72,910.00	64,423.38	88.36%
AMORTIZATION OF BONDS	869.49	870.00	0.51	2,608.47	2,609.00	0.53	11,701.00	9,092.53	77.71%
DEPRECIATION EXPENSE	0.00	111,253.00	111,253.00	0.00	333,758.00	333,758.00	1,293,387.00	1,293,387.00	100.00%
Total OPERATING EXPENSES	55,226.42	212,558.00	157,331.58	293,050.90	744,453.00	451,402.10	2,437,345.00	2,144,294.10	87.98%
OTHER EXPENSES									
INTEREST EXPENSE	24,840.55	25,541.00	700.45	74,521.65	76,624.00	2,102.35	346,890.00	272,368.35	78.52%
CAPITAL OUTLAY	297,052.49	2,003,000.00	1,705,947.51	1,387,414.66	4,003,000.00	2,615,585.34	8,040,385.00	6,652,970.34	82.74%
Total OTHER EXPENSES	321,893.04	2,028,541.00	1,706,647.96	1,461,936.31	4,079,624.00	2,617,687.69	8,387,275.00	6,925,338.69	82.57%
Total EXPENDITURES	455,652.03	2,353,070.00	1,897,417.97	1,995,298.50	5,173,952.00	3,178,653.50	12,086,639.00	10,091,340.50	83.49%
EXCESS REVENUE OVER EXPENDITURES	24,541.26	(1,925,754.00)	1,950,295.26	(585,257.14)	(3,645,546.00)	3,260,288.86	(7,296,938.00)	6,711,680.86	(91.98)%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	17,451.28	7,286.00	10,165.28	52,102.17	21,858.00	30,244.17	4,888.00	47,214.17	965.92%
PLAN REVIEW FEE	0.00	125.00	(125.00)	125.00	375.00	(250.00)	1,500.00	(1,375.00)	(91.67)%
OTHER REVENUE	0.00	13.00	(13.00)	0.00	38.00	(38.00)	150.00	(150.00)	(100.00)%
Total MISCELLANEOUS	17,451.28	7,424.00	10,027.28	52,227.17	22,271.00	29,956.17	6,538.00	45,689.17	698.82%
USER FEES									
USER FEES - RESIDENTIAL	144,906.79	146,107.00	(1,200.21)	436,556.61	438,321.00	(1,764.39)	1,751,117.00	(1,314,560.39)	(76.07)%
RESIDENTIAL TIER 1 CONSUMPTION	1,406.25	1,620.00	(213.75)	14,913.60	12,312.00	2,601.60	30,600.00	(15,686.40)	(51.26)%
USER FEES - COMMERCIAL	3,503.20	3,533.00	(29.80)	10,509.60	10,599.00	(89.40)	42,401.00	(31,891.40)	(75.21)%
COMMERCIAL CONSUMPTION	2,697.66	2,381.00	316.66	8,901.45	9,185.00	(283.55)	31,560.00	(22,668.55)	(71.80)%
PENALTIES ON USER FEES	2,339.50	1,680.00	659.50	7,071.59	5,040.00	2,031.59	20,400.00	(13,328.41)	(65.34)%
CONNECTION FEES	0.00	600.00	(600.00)	4,200.00	1,800.00	2,400.00	6,000.00	(1,800.00)	(30.00)%
TRANSFER FEE REVENUE	236.25	131.00	105.25	607.50	395.00	212.50	3,996.00	(3,388.50)	(84.80)%
Total USER FEES	155,069.85	156,052.00	(982.15)	482,760.35	477,652.00	5,108.35	1,866,074.00	(1,403,313.65)	(74.40)%
Total REVENUES	172,540.93	163,476.00	9,064.93	534,987.52	499,923.00	35,064.52	1,892,612.00	(1,357,624.48)	(71.73)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	7,493.34	11,092.00	3,598.66	21,068.59	33,276.00	12,207.41	83,314.00	62,245.41	74.71%
PAYROLL - OFFICE	3,934.56	4,391.00	456.44	11,571.32	13,173.00	1,601.68	48,991.00	37,419.68	76.38%
EMPLOYEE BENEFITS - FICAMEDIC	195.46	254.00	58.54	562.61	762.00	199.39	2,249.00	1,686.39	74.98%
EMPLOYEE BENEFITS - MED. INS	3,115.21	4,350.00	1,234.79	11,938.11	15,555.00	3,616.89	43,147.00	31,208.89	72.33%
EMPLOYEE BENEFITS - PERS	3,093.92	3,848.00	754.08	8,663.57	11,544.00	2,880.43	33,854.00	25,190.43	74.41%
EMPLOYEE BENEFITS - SIS	7.22	52.00	44.78	27.44	167.00	139.56	614.00	586.56	95.53%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	128.00	128.00	100.00%
UNIFORMS	8.70	0.00	(8.70)	17.20	58.00	40.80	97.00	79.80	82.27%
OPEB EXPENSE	599.45	2,057.00	1,457.55	1,798.35	6,171.00	4,372.65	37,380.00	35,581.65	95.19%
ACCURED LEAVE EXPENSE	(87.55)	333.00	420.55	1,070.15	999.00	(71.15)	4,000.00	2,929.85	73.25%
OTHER PAYROLL EXPENSES	(0.02)	16.00	16.02	96.07	48.00	(48.07)	280.00	103.93	51.97%
CAR ALLOWANCE EXPENSE	(32.70)	(42.00)	(9.30)	(115.68)	(126.00)	(10.32)	(400.00)	(284.32)	71.08%
Total PAYROLL RELATED EXPENSES	18,327.59	26,351.00	8,023.41	56,697.73	81,627.00	24,929.27	253,574.00	196,876.27	77.64%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	5,500.00	5,500.00	1,500.00	8,751.00	7,251.00	12,600.00	11,100.00	88.10%
LEGAL	446.80	1,450.00	1,003.20	1,468.86	4,350.00	2,881.14	16,500.00	15,031.14	91.10%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	84.00	84.00	100.00%
ENGINEERING & SURVEYING	278.24	854.00	575.76	278.24	2,562.00	2,283.76	6,250.00	5,971.76	95.55%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	181,413.25	181,414.00	0.75	732,924.00	551,510.75	75.25%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	121,007.25	121,508.00	500.75	496,649.00	375,641.75	75.64%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,697.73	2,704.00	6.27	7,979.71	8,112.00	132.29	31,191.00	23,211.29	74.42%
BUILDING REPAIRS AND MAINT.	289.62	2,618.00	2,328.38	428.54	7,854.00	7,425.46	31,419.00	30,990.46	98.64%
COMPUTER EXPENSE	544.28	3,969.00	3,424.72	4,905.45	5,969.00	1,063.55	26,484.00	21,578.55	81.48%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,174.19	3,650.00	475.81	4,346.00	1,171.81	26.96%
EQUIP. SUPPLIES/MAINT./REPAIRS	7,974.32	17,729.00	9,754.68	24,311.55	53,187.00	28,875.45	173,787.00	149,475.45	86.01%
EQUIPMENT RENTAL	640.56	671.00	30.44	1,294.23	1,351.00	56.77	3,847.00	2,552.77	66.36%
SECURITY EXPENSE	433.86	590.00	156.14	1,734.96	2,135.00	400.04	7,120.00	5,385.04	75.63%
INSURANCE AND BONDS	0.00	0.00	0.00	26,513.98	25,676.00	(837.98)	22,327.00	(4,186.98)	(18.75)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	56.58	383.00	326.42	196.85	1,149.00	952.15	4,600.00	4,403.15	96.72%
OFFICE JANITORIAL	249.30	385.00	136.70	723.90	1,158.00	434.10	4,392.00	3,668.10	83.52%
OFFICE AND FACILITIES RENT	1,624.92	1,625.00	0.08	4,874.76	4,875.00	0.24	22,799.00	17,924.24	78.62%
OFFICE SUPPLIES	208.69	1,354.00	1,145.31	745.42	4,062.00	3,316.58	7,266.00	6,520.58	89.74%
PERMITS AND FEES	0.00	0.00	0.00	290.40	405.00	114.60	405.00	114.60	28.30%
POSTAGE	0.00	0.00	0.00	700.00	1,312.00	612.00	4,625.00	3,925.00	84.86%
PUBLICATION CHARGES	119.70	0.00	(119.70)	209.40	590.00	380.60	1,590.00	1,380.60	86.83%
TELEPHONE	130.02	136.00	5.98	390.49	408.00	17.51	1,524.00	1,133.51	74.38%
TRAINING AND SEMINARS	0.00	489.00	489.00	90.00	1,467.00	1,377.00	5,874.00	5,784.00	98.47%
TRAVEL	9.83	288.00	278.17	239.51	884.00	624.49	3,462.00	3,222.49	93.08%
TRUSTEE FEES	1,125.00	1,125.00	0.00	3,375.00	3,375.00	0.00	12,600.00	9,225.00	73.21%
UTILITIES - GAS & ELECTRIC	1,547.34	2,582.00	1,034.66	5,729.19	9,096.00	3,306.81	23,518.00	17,788.81	75.64%
DEPRECIATION EXPENSE	0.00	4,668.00	4,668.00	0.00	14,004.00	14,004.00	70,164.00	70,164.00	100.00%
Total OPERATING EXPENSES	18,376.79	49,121.00	30,744.21	393,575.13	469,224.00	75,648.87	1,742,049.00	1,348,473.87	77.41%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	35.00	35.00	100.00%
CAPITAL OUTLAY	<u>119,335.34</u>	<u>164,000.00</u>	<u>44,664.66</u>	<u>258,621.28</u>	<u>310,000.00</u>	<u>51,378.72</u>	<u>211,634.00</u>	<u>(46,987.28)</u>	<u>(22.20)%</u>
Total OTHER EXPENSES	<u>119,335.34</u>	<u>164,000.00</u>	<u>44,664.66</u>	<u>258,621.28</u>	<u>310,000.00</u>	<u>51,378.72</u>	<u>211,669.00</u>	<u>(46,952.28)</u>	<u>(22.18)%</u>
Total EXPENDITURES	<u>156,039.72</u>	<u>239,472.00</u>	<u>83,432.28</u>	<u>708,894.14</u>	<u>860,851.00</u>	<u>151,956.86</u>	<u>2,207,292.00</u>	<u>1,498,397.86</u>	<u>67.88%</u>
EXCESS REVENUE OVER EXPENDITURES	16,501.21	(75,996.00)	92,497.21	(173,906.62)	(360,928.00)	187,021.38	(314,660.00)	140,773.38	(44.74)%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTEREST ON INVESTMENTS	831.01	2,429.00	(1,597.99)	2,481.04	7,286.00	(4,804.96)	1,222.00	1,259.04	103.03%
OTHER REVENUE	0.00	2.00	(2.00)	0.00	6.00	(6.00)	26.00	(26.00)	100.00%
Total MISCELLANEOUS	831.01	2,431.00	(1,599.99)	2,481.04	7,292.00	(4,810.96)	121,248.00	(118,766.96)	(97.95)%
USER FEES									
USER FEES - RESIDENTIAL	47,421.91	47,506.00	(84.09)	142,317.37	142,518.00	(200.63)	421,560.00	(279,242.63)	(66.24)%
USER FEES - COMMERCIAL	4,374.00	4,374.00	0.00	13,122.00	13,122.00	0.00	38,970.00	(25,848.00)	(66.33)%
PENALTIES ON USER FEES	737.54	630.00	107.54	2,323.39	1,890.00	433.39	6,408.00	(4,084.61)	(63.74)%
TRANSFER FEE REVENUE	81.00	45.00	36.00	199.00	135.00	63.00	972.00	(774.00)	(79.63)%
Total USER FEES	52,614.45	52,555.00	59.45	157,960.76	157,665.00	295.76	467,910.00	(309,949.24)	(66.24)%
Total REVENUES	53,445.46	54,986.00	(1,540.54)	160,441.80	164,957.00	(4,515.20)	589,158.00	(428,716.20)	(72.77)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	3,335.18	5,101.00	1,765.82	9,283.45	15,303.00	6,019.55	36,621.00	27,337.55	74.65%
PAYROLL - MAINTENANCE	0.00	3,402.00	3,402.00	0.00	10,206.00	10,206.00	46,266.00	46,266.00	100.00%
PAYROLL - OFFICE	1,967.28	2,195.00	227.72	5,785.63	6,585.00	799.37	24,497.00	18,711.37	76.38%
EMPLOYEE BENEFITS - FICAMEDIC	81.68	160.00	78.32	232.87	480.00	247.13	1,612.00	1,379.13	85.55%
EMPLOYEE BENEFITS - MED. INS	1,449.71	3,864.00	2,414.29	5,466.63	12,664.00	7,197.37	41,703.00	36,236.37	86.89%
EMPLOYEE BENEFITS - PERS	1,314.05	2,466.00	1,151.95	3,656.86	7,398.00	3,741.14	27,091.00	23,434.14	86.50%
EMPLOYEE BENEFITS - SIIS	2.72	70.00	67.28	11.03	224.00	212.97	1,151.00	1,139.97	99.04%
SEPIRA	0.00	0.00	0.00	0.00	0.00	0.00	48.00	48.00	100.00%
UNIFORMS	117.32	0.00	(117.32)	117.32	438.00	320.68	727.00	609.68	83.86%
OPEB EXPENSE	276.67	949.00	672.33	830.01	2,847.00	2,016.99	31,150.00	30,319.99	97.34%
ACCRUED LEAVE EXPENSE	23.58	167.00	143.42	530.96	500.00	(30.96)	2,000.00	1,469.04	73.45%
OTHER PAYROLL EXPENSES	136.70	25.00	(113.70)	379.26	75.00	(304.26)	300.00	(79.26)	(26.42)%
CAR ALLOWANCE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	(50.00)	(50.00)	100.00%
Total PAYROLL RELATED EXPENSES	8,706.89	18,399.00	9,692.11	26,294.02	56,720.00	30,425.98	213,116.00	186,821.98	87.66%
OPERATING EXPENSES									
ACCOUNTING	0.00	418.00	418.00	250.00	960.00	710.00	2,100.00	1,850.00	88.10%
LEGAL	74.47	242.00	167.53	1,009.50	725.00	(284.50)	2,750.00	1,740.50	63.29%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	95.00	95.00	100.00%
ENGINEERING & SURVEYING	46.38	0.00	(46.38)	46.38	500.00	453.62	500.00	453.62	90.72%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL-ANTI/ICE ICING	0.00	2,200.00	2,200.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	3,211.00	3,211.00	100.00%
BANK CHARGES	924.94	927.00	2.06	2,735.89	2,781.00	45.11	7,587.00	4,851.11	63.94%
BUILDING REPAIRS AND MAINT.	48.27	439.00	390.73	71.42	1,317.00	1,245.58	5,276.00	5,204.58	98.65%
COMPUTER EXPENSE	206.03	500.00	293.97	1,239.75	2,400.00	1,160.25	5,932.00	4,692.25	79.10%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	560.59	570.00	9.41	685.00	124.41	18.16%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	150.00	150.00	0.00	250.00	250.00	700.00	700.00	100.00%
EQUIPMENT RENTAL	205.74	165.00	(40.74)	360.44	315.00	(45.44)	832.00	471.56	56.68%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	10,000.00	10,000.00	5,198.90	10,000.00	4,801.10	10,000.00	4,801.10	48.01%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	4,279.00	(140.00)	3,721.00	(698.00)	(18.76)%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	25.00	25.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	9.43	467.00	457.57	32.81	1,401.00	1,368.19	5,600.00	5,567.19	99.41%
OFFICE JANITORIAL	41.55	64.00	22.45	120.65	194.00	73.35	732.00	611.35	83.52%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	812.46	812.00	(0.46)	3,800.00	2,987.54	78.62%
OFFICE SUPPLIES	37.76	244.00	206.24	145.65	732.00	586.35	1,339.00	1,193.35	89.12%
PERMITS AND FEES	0.00	0.00	0.00	48.40	68.00	19.60	688.00	619.60	92.75%
POSTAGE	0.00	0.00	0.00	240.00	450.00	210.00	1,125.00	885.00	78.67%
PUBLICATION CHARGES	59.85	0.00	(59.85)	104.70	200.00	95.30	2,265.00	2,160.30	95.38%
TELEPHONE	12.94	13.00	0.06	38.82	39.00	0.18	144.00	105.18	73.04%
TRAINING AND SEMINARS	0.00	171.00	171.00	45.00	513.00	468.00	852.00	807.00	94.72%
TRAVEL	4.91	165.00	160.09	57.81	495.00	437.19	1,984.00	1,926.19	97.09%
TRUSTEE FEES	187.50	187.00	(0.50)	562.50	562.00	(0.50)	2,100.00	1,537.50	73.21%
UTILITIES - GAS & ELECTRIC	26.99	51.00	24.01	112.73	111.00	(1.73)	971.00	858.27	88.39%
VEHICLE EXP FUEL/OIL/SUPP	321.61	1,286.00	964.39	754.05	3,858.00	3,103.95	12,436.00	11,681.95	93.94%
VEH EXP R&M	1,659.39	781.00	(918.39)	1,708.97	2,342.00	633.03	7,852.00	6,143.03	78.24%
Total OPERATING EXPENSES	4,178.58	18,741.00	14,562.42	20,676.42	38,117.00	17,440.58	841,975.00	821,298.58	97.54%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	10.00	10.00	100.00%
CAPITAL OUTLAY	18,694.24	15,750.00	(2,944.24)	39,742.04	39,750.00	7.96	460,106.00	420,363.96	91.36%
Total OTHER EXPENSES	18,694.24	15,750.00	(2,944.24)	39,742.04	39,750.00	7.96	460,116.00	420,373.96	91.36%
Total EXPENDITURES	31,579.71	52,890.00	21,310.29	86,712.48	134,587.00	47,874.52	1,515,207.00	1,428,494.52	94.28%
EXCESS REVENUE OVER EXPENDITURES	21,865.75	2,086.00	19,769.75	73,729.32	30,370.00	43,359.32	(926,049.00)	999,778.32	(107.96)%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 9/1/2023 Through 9/30/2023

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,281.74	8,612.00	(330.26)	24,718.25	25,836.00	(1,117.75)	66,230.00	(41,511.75)	62.68%
Total MISCELLANEOUS	<u>8,281.74</u>	<u>8,612.00</u>	<u>(330.26)</u>	<u>24,718.25</u>	<u>25,836.00</u>	<u>(1,117.75)</u>	<u>66,230.00</u>	<u>(41,511.75)</u>	<u>62.68%</u>
Total REVENUES	<u>8,281.74</u>	<u>8,612.00</u>	<u>(330.26)</u>	<u>24,718.25</u>	<u>25,836.00</u>	<u>(1,117.75)</u>	<u>66,230.00</u>	<u>(41,511.75)</u>	<u>62.68%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	205.80	1,250.00	1,044.20	1,401.35	3,750.00	2,348.65	9,962.00	8,560.65	85.93%
EQUIPMENT RENTAL	16.25	16.00	(0.25)	48.75	48.00	(0.75)	151.00	102.25	67.72%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,158.00	(439.51)	(13.92)%
MISCELLANEOUS EXPENDITURES	428.48	586.00	157.52	1,683.37	1,757.00	73.63	6,510.00	4,826.63	74.14%
OFFICE JANITORIAL	800.00	574.00	(226.00)	2,600.00	1,722.00	(878.00)	4,819.00	2,219.00	46.05%
OFFICE SUPPLIES	0.00	0.00	0.00	150.74	100.00	(50.74)	272.00	121.26	44.58%
UTILITIES - GAS & ELECTRIC	949.66	765.00	(184.68)	2,926.00	1,683.00	(1,243.00)	10,270.00	7,344.00	71.51%
Total OPERATING EXPENSES	<u>2,400.21</u>	<u>3,191.00</u>	<u>790.79</u>	<u>12,407.72</u>	<u>12,452.00</u>	<u>44.28</u>	<u>35,142.00</u>	<u>22,734.28</u>	<u>64.69%</u>
Total EXPENDITURES	<u>2,400.21</u>	<u>3,191.00</u>	<u>790.79</u>	<u>12,407.72</u>	<u>12,452.00</u>	<u>44.28</u>	<u>35,142.00</u>	<u>22,734.28</u>	<u>64.69%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>5,881.53</u>	<u>5,421.00</u>	<u>460.53</u>	<u>12,310.53</u>	<u>13,384.00</u>	<u>(1,073.47)</u>	<u>31,088.00</u>	<u>(18,777.47)</u>	<u>(60.40)%</u>

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

TITLE: 2024 BOARD OF TRUSTEES CALENDAR

For discussion: Review and Approve 2024 Board of Trustees Calendar

MEETING DATE: 14 November 2023

PREPARED BY: Judy Brewer, Administration & H.R. Supervisor

RECOMMENDED ACTION: Approve 2024 Board of Trustee Calendar as recommended.

BACKGROUND INFORMATION: The district Board of Trustees meets monthly for regular business meetings. In addition, special meetings are conducted as required to address specific issues and engage in activities such as planning or budget development. The regular meetings of the Board of Trustee are conducted on the 3rd Tuesday of each month. Each year, the budget workshop is scheduled for early April to comply with NRS deadlines for the submission of a draft budget.

Often holidays or other obligations interfere with the strict adherence to the 3rd Tuesday and the meeting schedule has been altered, which causes confusion. Therefore, in 2024 conflicts were considered, but determined that keeping to the 3rd Tuesday best suits the needs of the district.

Attachment A is provided as the recommended Board of Trustee Calendar for 2024.

Attachment B is the FY 2024 Calendar for reference purposes.

INCLUDED:

- Attachment A - 2024 Board of Trustee Calendar
- Attachment B - 2024 Calendar with annotations

Fund impacted by above action:

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

KINGSBURY GENERAL IMPROVEMENT DISTRICT

2024 BOARD MEETING SCHEDULE

January 16, 2024 (Tuesday)

February 20, 2024 (Tuesday)

March 19, 2024 (Tuesday)

April 2, 2024 (Tuesday)
Budget Workshop

April 16, 2024 (Tuesday)

May 21, 2024 (Tuesday)
Budget Public Hearing

June 18, 2024 (Tuesday)

July 16, 2024 (Tuesday)

August 20, 2024 (Tuesday)

September 17, 2024 (Tuesday)

October 15, 2024 (Tuesday)

November 19, 2024 (Tuesday)

December 17, 2024 (Tuesday)

2024

January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February

S	M	T	W	T	F	S
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
						31

April

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
						30

July

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August

S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



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

TITLE: PROFESSIONAL SERVICES STORMWATER MASTERPLAN

For Discussion and Possible Action. Discuss and consider professional services agreement with Eastern Sierra Engineering for developing the next component of Stormwater Masterplan

MEETING DATE: 14 November 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve Professional Services Agreement Task Order number 5 with Eastern Sierra Engineering for Stormwater Masterplan in the vicinity of N. Benjamin and Andria roadways for approximately \$75,000 and authorize the General Manager to execute appropriate contracts.

BACKGROUND INFORMATION: Stormwater contamination from roadways is a significant threat to the drinking water quality in Lake Tahoe. In 2023, the district selected Eastern Sierra Engineering to assemble a Stormwater Master Plan, the concept was to assemble a limited number of projects which could be used to apply for grant funding or completed as roadways were restored in the annual waterline and road repair and restoration projects. Projects, such as the retaining walls along Tramway Drive, are progressing due to the urgency of the public safety aspect of the facilities. Similarly, the deterioration of the rails and swales in the N. Benjamin and Andria area has become a concern. Additionally, many of the private properties have been altered in a manner which compounded drainage issues.

Roadways and right-of-way in the district belong to Douglas County While stormwater management of the runoff created by the roadways is maintained by Kingsbury GID. Furthermore, stormwater discharge compliance is a Douglas County obligation, yet the County does not fund maintenance or improvements for these facilities by the district which leaves the district attempting to fund repairs and renovation with the General Fund and/or grants. Developing grant applications (or programming repairs as part of other projects) requires a degree of preliminary engineering. The purpose of this work is to evaluate the system, identify and prioritize projects which can be included in related repair projects or solicit grants. In addition, to assist with future maintenance efforts, the district would obtain GIS mapping for the Stormwater facilities in this area which remain unmapped.

Many of the facilities installed for stormwater management were put in piecemeal without a uniform approach or even consideration of the upstream conditions or downstream impacts. Furthermore, many of the stormwater facilities, curbs, gutters, swales, inlets and discharges are aged or fallen into marginal conditions. And some facilities were installed retrospectively by the County without coordination with the district for operation and maintenance. Task order 5 will provide a complete evaluation for this area at the top of the watershed.

It is intended that one public workshop will be conducted to listen and make a record of customer reported issues (and written comment period). To the extent feasible, these issues will be included in repair projects, however, the district's focus and priorities remain the runoff generated from the roadway which recognizes the personal responsibility of purchasing property with characteristics of existing drainage issues. Moreover, the intent is to make a systems approach of projects and avoid piecemeal which is often sought as a quick solution with downstream ramifications.

Multiple waterline and road projects in the area have made some improvements to drainage but it is a less than complete system reflecting the limits of the projects. The 2025 Waterline and Roadway repair and renovation project is planned to be back into this area with the completion of the goal to eliminate vulnerable steel pipe. During that construction work, it would be desirable to complete any stormwater management projects which may be needed and avoid further construction work in that area for several years. In addition, this evaluation and plan is in the highest section of the watershed with is the best place to start a plan which may drive future repairs/renovations.

INCLUDED:

- Eastern Sierra Engineering Task order number 5

Fund impacted by above action:

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



CIVIL ENGINEERING & CONSTRUCTION SERVICES

main: 775.588.7178
fax: 775.588.1726
P.O. Box 1819
Zephyr Cove, NV 89448
www.esengr.com

October 11, 2023

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

Subject: Task Order 5-Proposal for Kingsbury Village Area Stormwater Master Plan

Dear Mitch:

Eastern Sierra Engineering (ESE) is pleased to provide this proposal to continue a Stormwater Master Plan (SWMP) in the Kingsbury Village area of the District. The study limits for the plan are depicted in Figure 1. The plan will encompass the area the improvements on Andria Drive already studied in Task Order 2. This task order will include developing additional improvements and related costs to improve stormwater conveyance, treatment and facility maintenance at additional locations in the Kingsbury Village area. The information resulting from this proposal will be combined with the information generated in Task Order 2 to generate a SWMP for the whole Kingsbury Village area.

The scope of the SWMP and subsequent improvement recommendations would encompass storm drainage systems and related facilities that influence stormwater quantity and quality as well as maintenance. This includes the stormwater collection and conveyance systems, such as inlets, manholes, storm drain piping and channels; and treatment and sediment collection systems, such as sediment traps and treatment ponds. Retaining structures will be included in the evaluation as they function as sediment source control. Maintenance aspects will be evaluated in the SWMP in addition to the effectiveness of the proposed stormwater approaches and improvements.

Our efforts for study will include the following:

- Review the District's GIS and previous erosion control project plans and reports for insight on the information available
- Develop base map of area using 2005 aerial survey supplemented by USGS contours and Douglas County parcel base, including existing storm drainage and water quality improvements based on our GIS and erosion control plan review;
- Attend kickoff meeting with District staff, including a field review component if possible, to discuss areas of critical need and maintenance concerns;
- Develop proposed improvements to address needs and concerns discussed at the kickoff meeting;
- Develop a stormwater improvement project, or series of projects, based on need, safety, watershed, other future improvements in the area and available funding;

- Develop project descriptions, large-scale figures depicting limits of improvements, preliminary details, and conceptual cost estimates.
- Prioritize projects based on need, future improvements

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 \$74,910. 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 me at (775) 291-6337.

Sincerely,
EASTERN SIERRA ENGINEERING, P.C.



Jennifer G. Roman, PE
Senior Engineer

JGR/

Enclosures

ACCEPTED:
Kingsbury GID
Mitchell S. Dion, General Manager

Date

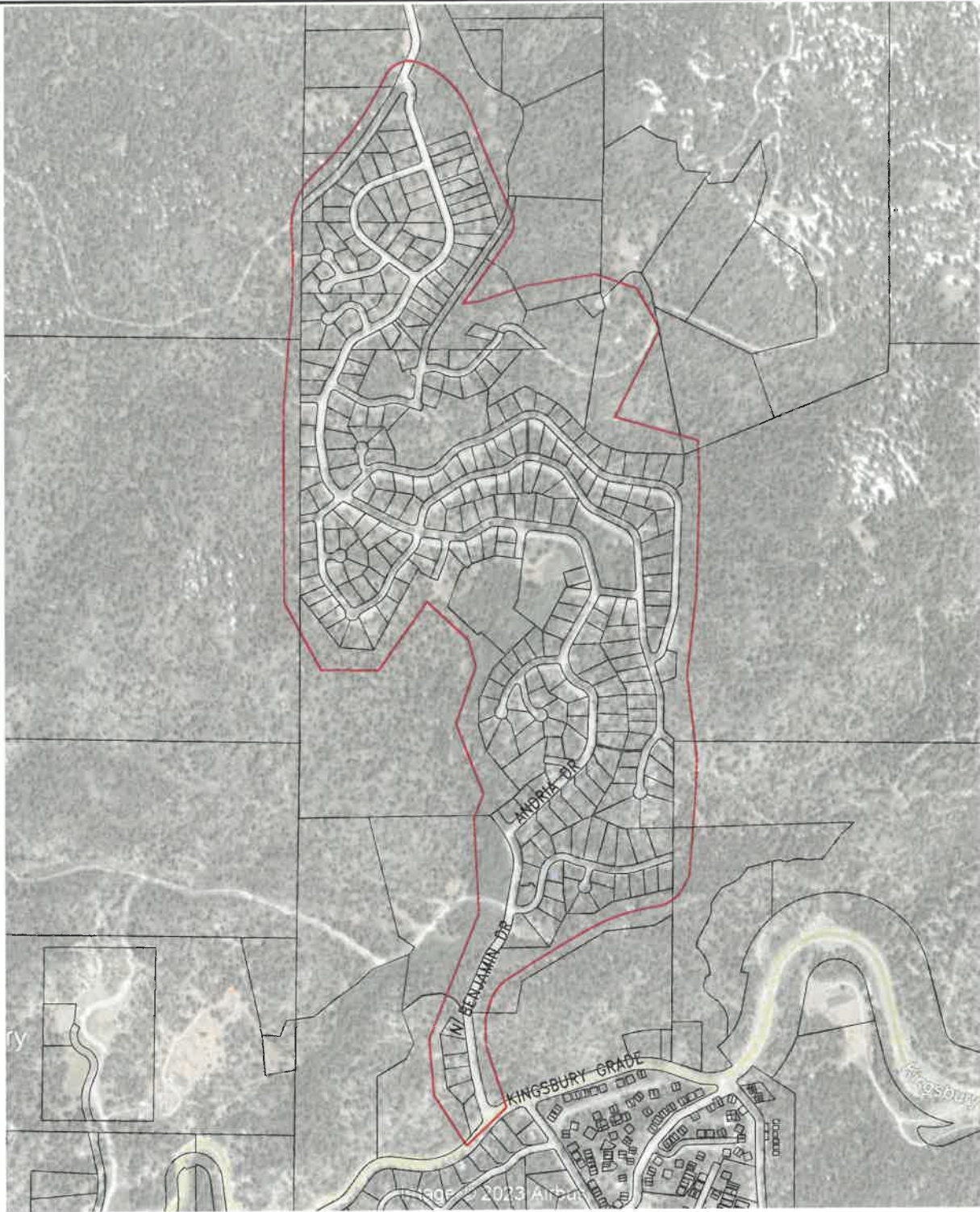


Image: Google Earth, dated 6-2-23



**EASTERN
SIERRA
ENGINEERING**

**STUDY LIMITS
KINGSBURY GENERAL IMPROVEMENT DISTRICT
KINGSBURY VILLAGE
STORMWATER MASTER PLAN**

**FIGURE
1**

DRAWN
JH

JOB NUMBER

APPROVED
JGR

DATE
10-10-23

REVISED

DATE

Task Order 5-Kingsbury Village Stormwater Master Plan

Opinion of Probable Engineering Cost

Description	Sr Engineer		Staff Engineer		Sr. Drafter		Labor Subtotal	Sub-consultant ¹	TOTAL
	Hr	\$185	Hr	\$130	Hr	\$110			
Review the District's GIS and previous erosion control project plans and reports for insight on the information available	8	\$1,480	16	\$2,080	4	\$440	\$4,000	\$0	\$4,000
Develop base map of area using 2005 aerial survey supplemented by USGS contours and Douglas County parcel base, including existing storm drainage and water quality improvements based on our GIS and erosion control plan review;	2	\$370	8	\$1,040	16	\$1,760	\$3,170	\$0	\$3,170
Attend kickoff meeting with District staff, including a field review component if possible, to discuss areas of critical need and maintenance concerns;	4	\$740	8	\$1,040		\$0	\$1,780	\$0	\$1,780
Develop proposed improvements to address needs and concerns discussed at the kickoff meeting;	24	\$4,440	120	\$15,600	20	\$2,200	\$22,240	\$0	\$22,240
Develop a stormwater improvement project, or series of projects, based on need, safety, watershed, other future improvements in the area and available funding;	24	\$4,440	80	\$10,400	60	\$6,600	\$21,440	\$0	\$21,440
Develop project descriptions, large-scale figures depicting limits of improvements, preliminary details, and conceptual cost estimates.	8	\$1,480	16	\$2,080	80	\$8,800	\$12,360	\$0	\$12,360
Prioritize projects based on need, future improvements	16	\$2,960	40	\$5,200	16	\$1,760	\$9,920	\$0	\$9,920
TOTAL	86	\$15,910	288	\$37,440	196	\$21,560	\$74,910	\$0	\$74,910

¹Includes 10% markup.

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

TITLE: CHANGE ORDERS FOR BLDG. 160 PINE RIDGE DR. (BAY DOORS & SIDING REPAIRS)

For Discussion and Possible Action. Review and approve recommended action for the change orders to fix/replace bay doors and apply foam sealant as siding repair at building 160 Pine Ridge

MEETING DATE: 14 November 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION:

It is recommended the Board of Trustees approve both change orders for the combined sum of \$23,624 and authorize the General Manager to execute appropriate contracts.

BACKGROUND INFORMATION:

The district purchased buildings 160 Pine Ridge Drive and 298 Kingsbury Grade for the purpose of establishing an Operations/Administrative Center versus leasing facilities and having personnel at three separate sites. During the past year, the district employed an architectural firm to design the repair and renovation of the facility at Building 160 Pine Ridge. Then Group West Construction was selected to perform the work according to the specifications. To ensure feasibility of the project and remain as frugal as possible, the specifications were guided to repair or renovate the facility as needed. To this end, the large roll up doors (appearing beaten but functional) were not included in the specification nor was it possible to observe the large gaps in the siding in the gable ends of the building above the rafters.

As work progressed and preliminary inspections occurred both issues emerged and need to be addressed for the integrity of the building and safety of the people. To move forward in a timely manner, Group West Construction solicited proposals from qualified vendors to complete the work. They have provided these with a modest markup for consideration as change orders. These change orders do increase the cost of the project construction from \$2,349,066 to \$2,372,690 but do not add any additional time for completion.

At this point, the work is restoring and finishing the project, it is unlikely any other unknowns will be discovered. Therefore, it is not anticipated that additional change orders will be necessary.

INCLUDED:

Attachment A – Proposed change orders for Group West Construction

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 |



Group West Construction, Inc.

495 Apple Street Suite #200
Reno NV 89502
775 870 8824

License: Nv.Lic.# 74947

Change Order

Order#:

Order Date: 11/07/2023

To: Kingsbury General Improvement District
PO BOX 2220
Stateline NV 89449

Project: 2303047
KGID Building 160 Pine Ridge Improvements
PO BOX 2220
Stateline NV 89449

The contractor agrees to perform and the owner agrees to pay for the following changes to this contract.

Plans Attached

Ordered By:

Customer Order:

Specifications Attached

Description of Work	Amount
Spray Insualtion East & West Gables	5,789.00
Assistant Project Manager @ 2 hrs	140.00
Insurance	71.15
Bond/Risk	124.51

Negative changes will lower the overall contract price requiring no additional payment by owner.

Requested Amount of Change

6,124.66

Owner: _____ Date: _____

Contractor: _____ Date: _____

Ace Insulation Inc.

605 Glendale, Suite 105A Sparks Nevada 89431
(775) 358-0676 Fax (775) 358-0677

BID AND PROPOSAL

Date 11/7/23

Customer: Group West	Project: KGID
Address: 495 Apple St., Ste 200	Address: 160 Pine Ridge
City: Reno, NV 89502	City: Stateline, NV
Phone: 775-870-8824 ext 2 e-mail: estimating@groupwestinc.com	

We Propose to Supply All Equipment, Labor, & Materials to the following Specification
Apply 3 inches of closed cell foam to both gable ends of building
Total Price \$5,789

EXCLUDE - ANYTHING THAT IS NOT LISTED ABOVE

Pricing Good For 60 days

All foam to be covered with drywall by others for a 15-minute thermal barrier per code. No one may be inside of the structure while we are spraying, and the structure must be vacated for 24 hours after completion

Terms: Net 10 Days from completion

Estimator: Russ Gardner Call Phone: 775-846-0377 Contractor License No: CA 962891, NV 0083562

Authorized Signature		Date	
-----------------------------	--	-------------	--

In the event payment is not made as per above agreement customer will be responsible for additional charges as follows: Initial service charge 1 1/2% per month finance charge on any past due balance. All collection charges, legal fees, court cost or attorney's fees incurred for the collection of this account.



Group West Construction, Inc.
 495 Apple St.
 Suite 200
 Reno, Nevada 89502
 P: +17758708824

Project: 2303047 KGID Building 160
 160 Pine st
 State Line , Nevada 89449

RFI #41: Gap in East and West gables

Status	Closed on 11/06/23		
To	Arlee Fisher (Paul Cavin Architect LLC)	From	Shelby Goossens (Group West Construction, Inc.) 495 Apple St. Suite 200 Reno, Nevada 89502
Date Initiated	Nov 6, 2023	Due Date	Nov 9, 2023
Location		Project Stage	
Cost Impact		Schedule Impact	
Spec Section		Cost Code	
Drawing Number		Reference	
Linked Drawings			
Received From	Shelby Goossens (Group West Construction, Inc.)		
Copies To	Shelby Goossens (Group West Construction, Inc.), Kyle Jarboe (Group West Construction, Inc.)		

Activity

Question	<p>Question from Shelby Goossens Group West Construction, Inc. on Monday, Nov 6, 2023 at 10:18 AM PST The East and West Gables have a gap, and the insulators are not comfortable with insulating due to the possibility of mold. After speaking with ownership the suggestion is : Spray foam on both sides of the gables to avoid any sort of moisture that can be trapped. GC will reach out to the insulators and present pricing</p> <p><i>Awaiting an Official Response</i></p>
All Replies	<p>Response from Arlee Fisher Paul Cavin Architect LLC on Monday, Nov 6, 2023 at 11:33 AM PST Please proceed with pricing. Thank you.</p>



Group West Construction, Inc.

495 Apple Street Suite #200
Reno NV 89502
775 870 8824

License: Nv.Lic.# 74947

Change Order

Order#:

Order Date: 11/06/2023

To: Kingsbury General Improvement District
PO BOX 2220
Stateline NV 89449

Project: 2303047
KGID Building 160 Pine Ridge Improvements
PO BOX 2220
Stateline NV 89449

The contractor agrees to perform and the owner agrees to pay for the following changes to this contract.

Plans Attached

Ordered By:

Customer Order:

Specifications Attached

Description of Work	Amount
Replacement of Roll Up Doors	16,800.00
Assistant Project Manager @ 2 hrs	140.00
Insurance	203.28
Bond/Risk	355.74

Negative changes will lower the overall contract price requiring no additional payment by owner.

Requested Amount of Change

17,499.02

Owner: _____ **Date:** _____

Contractor: _____ **Date:** _____



Overhead Door Company of Sierra Nevada-Reno

1290 Holcomb Ave
Reno, NV 89502-2445

Contact: Tony Tavour
Phone: +17753224621
Email: tonyt@odcnv.com

This proposal is valid till Thursday, December 7, 2023

Quote: SQHJ004061-1 | Created: 11/7/2023 8:36 AM

Job:

160 A Pineridge Drive
160 Pine Ridge Drive Stateline

Prepared For:

KGID
160 Pine Ridge Drive Stateline

Item	Qty
1 432.CS 432, 11' 10" x 12' 1", White	1
DOOR: 432, 11' 10" x 12' 1", Polystyrene INS/Polylaminate BKR, Ribbed Panel, White, 6 Sect, 3 Pnl, SES, Std Btm Seal, Dual Flap	
WEATHERSTRIP: Sides Only, Side: Saverstrip, Black, Black	
STRUTS: Standard, S1: NONE, S2: NONE, S3: NONE, S4: NONE, S5: NONE, S6: NONE	
LOCK: ISL, 1	
TRK/HDW: 2", Heavy Hardware, 12"R, Angle In, Steel, 0.055 V.Trk, 0.055 H.Trk, 1" X 1.750" X .099" H.Ang, 154.125 FTSC	
SPRING: Torsion, Qty: 2, Front, 10K, Tubular, 2" x 0.225 x 38.25, 12.52 Turns, D400-144, 1/8" x 162", Bal Wt: 236.89	
OPERATION: Push Up	
Last Changed: 11/7/2023 8:54 AM PST	
2 432.CS 432, 10' 2" x 10' 1", White	1
DOOR: 432, 10' 2" x 10' 1", Polystyrene INS/Polylaminate BKR, Ribbed Panel, White, 5 Sect, 2 Pnl, SES, Std Btm Seal, Dual Flap	
WEATHERSTRIP: Sides Only, Side: Saverstrip, Black, Black	
STRUTS: Standard, S1: NONE, S2: NONE, S3: NONE, S4: NONE, S5: NONE	
LOCK: ISL, 1	
TRK/HDW: 2", Heavy Hardware, HL, HR Amt: 36, Angle In, Steel, Leaf Bumper, 0.055 V.Trk, 0.055 H.Trk, 1" X 1.750" X .099" H.Ang, 149.625 FTSC	
SPRING: Torsion, Qty: 1, Front, 10K, Tubular, 2" x 0.257 x 45.25, 11.94 Turns, D400-54, 1/8" x 188", Bal Wt: 167.97	
OPERATION: Push Up	
Last Changed: 11/7/2023 8:58 AM PST	
3 432.CS 432, 12' 2" x 13' 1", White	1
DOOR: 432, 12' 2" x 13' 1", Polystyrene INS/Polylaminate BKR, Ribbed Panel, White, 7 Sect, 3 Pnl, SES, Std Btm Seal, Dual Flap	
WEATHERSTRIP: Sides Only, Side: Saverstrip, Black, Black	
STRUTS: Standard, S1: NONE, S2: NONE, S3: NONE, S4: NONE, S5: NONE, S6: NONE, S7: NONE	
LOCK: ISL, 1	

Overhead Door Company of Sierra Nevada-Reno



1290 Holcomb Ave
Reno, NV 89502-2445

Contact: Tony Tayour
Phone: +17753224621
Email: tonyt@odcnv.com

TRK/HDW:	2", Heavy Hardware, LHR: 15, Angle In, Steel, 0.055 V.Trk, 0.055 H.Trk, 1.375" x 2.375" x .099" H.Ang, 165 FTSC
SPRING:	Torsion, Qty: 2, Front, 10K, Tubular, 2" x 0.25 x 36.75, 9.56 Turns, D525-216, 1/8" x 172", Bal Wt: 266.3
OPERATION:	Trolley, Drawbar Prep
Last Changed:	11/7/2023 9:07 AM PST
4 432.CS 432, 12' 2" x 12' 1", White	1
DOOR:	432, 12' 2" x 12' 1", Polystyrene INS/Polylaminate BKR, Ribbed Panel, White, 6 Sect, 3 Pnl, SES, Std Btm Seal
STRUTS:	Standard, S1: NONE, S2: NONE, S3: NONE, S4: NONE, S5: NONE, S6: NONE
LOCK:	ISL, 1
TRK/HDW:	2", Heavy Hardware, 15"R, Angle In, Steel, 0.055 V.Trk, 0.055 H.Trk, 1" X 1.750" X .099" H.Ang, 156.125 FTSC
SPRING:	Torsion, Qty: 2, Front, 10K, Tubular, 2" x 0.225 x 38, 12.52 Turns, D400-144, 1/8" x 164", Bal Wt: 238.71
OPERATION:	Push Up
Last Changed:	11/7/2023 9:18 AM PST
Total (USD): \$16,800.00	

Furnish and install the following sectional doors:

- Southwest Door: 11'10" x 12'1" insulated model 432, 12" radius track, push up operation.
- Northwest Door: 10'2" x 10'1" insulated model 432, 3" head room high lift track, push up operation.
- Southeast Door: 12'2" x 13'1" insulated model 432, low head room track, lift master trolley operation provided by user.
- Northeast Door: 12'2" x 12'1" insulated model 432, 15" radius track, push up operation.

Terms and Conditions

BY OTHERS: Jambs, spring pads, all wiring to motors and control stations, unless otherwise stated above, are not included. Purchaser agrees that doors shall remain in Seller's possession until paid in full. In the event Purchaser breaches or defaults under the terms and provisions of this Agreement, the Purchaser shall be responsible for the costs of collection, including reasonable attorneys' fees. There shall be a 1 1/2% service charge per month for all payments due and owing after 30 days. (Agreements are contingent upon strikes, accidents, or delays beyond our control.) NV Lic# 16715 - \$950,000 LIMIT - CA Lic#440249. Terms 50% Deposit / Balance Upon Completion.

No paint, no electrical. Pricing subject to on site job check. Please expect 5-8 weeks for delivery. Due to supply chain issues - lead times are NOT guaranteed, and pricing will be locked upon approval with deposit. Terms: 1/2 down due at time of order. 1/2 due upon completion.

By _____ Tony Tayour _____ Date _____
Tony Tayour



Overhead Door Company of Sierra Nevada-Reno

1290 Holcomb Ave
Reno, NV 89502-2445

Contact: Tony Tavour
Phone: +17753224621
Email: tonyt@odcnv.com

We accept the above proposal:

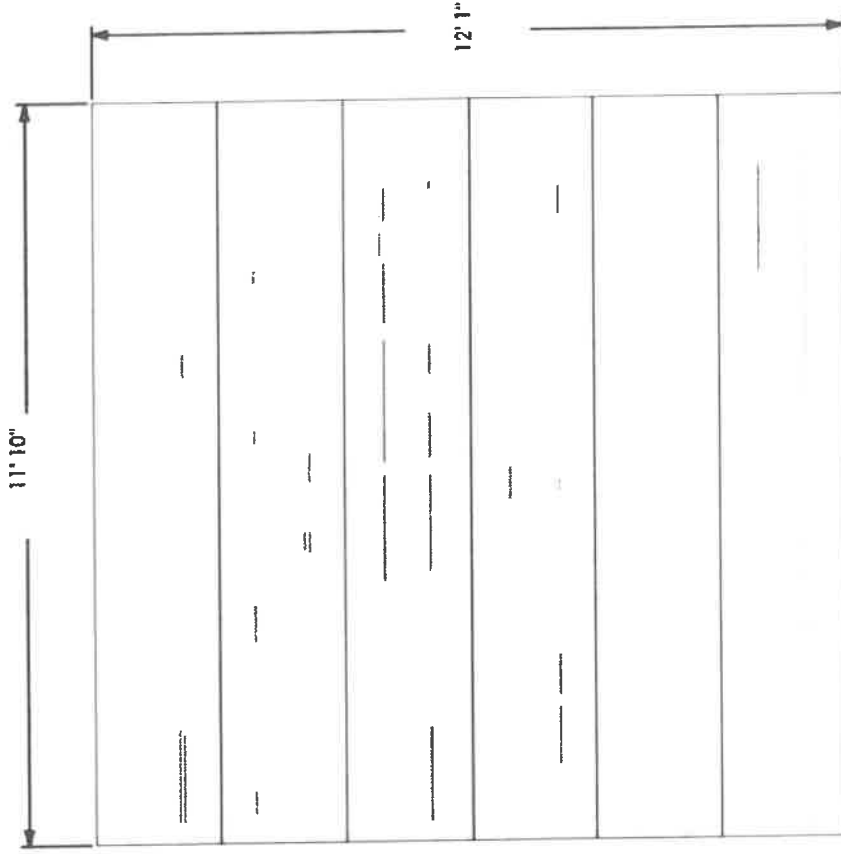
By _____ Date _____

The Genuine. The Original.



Last Change: 11/7/2023 8:54 AM PST

Exterior View



Model: 432 - Nominal 24 Gauge Ribbed Steel, Ins.

Design: Ribbed Panel

Door Width & Height (Ft): 11'10" x 12'1"

Window Style: N/A

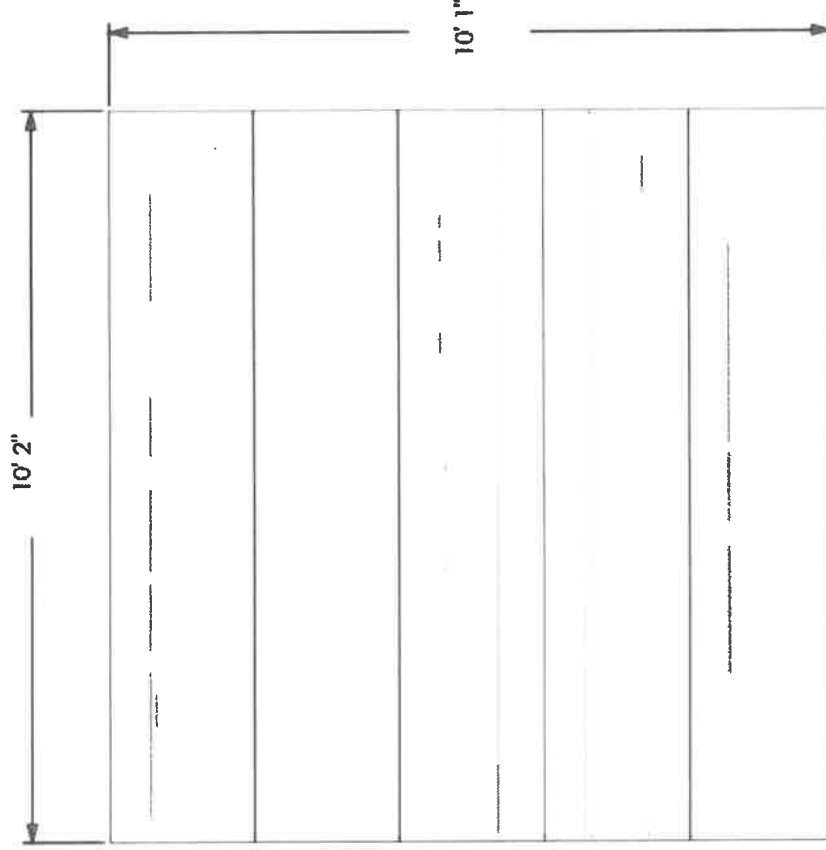
Options:

The Genuine. The Original.



Last Change: 11/7/2023 8:58 AM PST

Exterior View



Model: 432 - Nominal 24 Gauge Ribbed Steel, Ins.

Design: Ribbed Panel

Door Width & Height (Ft): 10'2" x 10'1"

Window Style: N/A

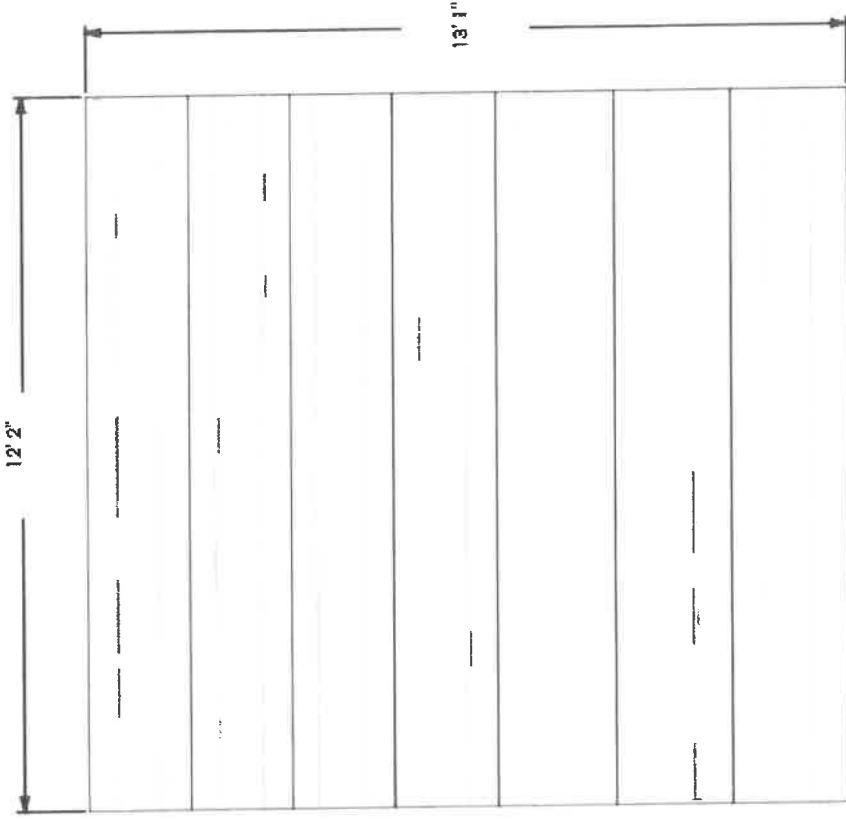
Options:

The Genuine. The Original.



Last Change: 11/7/2023 9:07 AM PST

Exterior View



Model: 432 - Nominal 24 Gauge Ribbed Steel, Ins.

Design: Ribbed Panel

Door Width & Height (Ft): 12'2" x 13'1"

Window Style: N/A

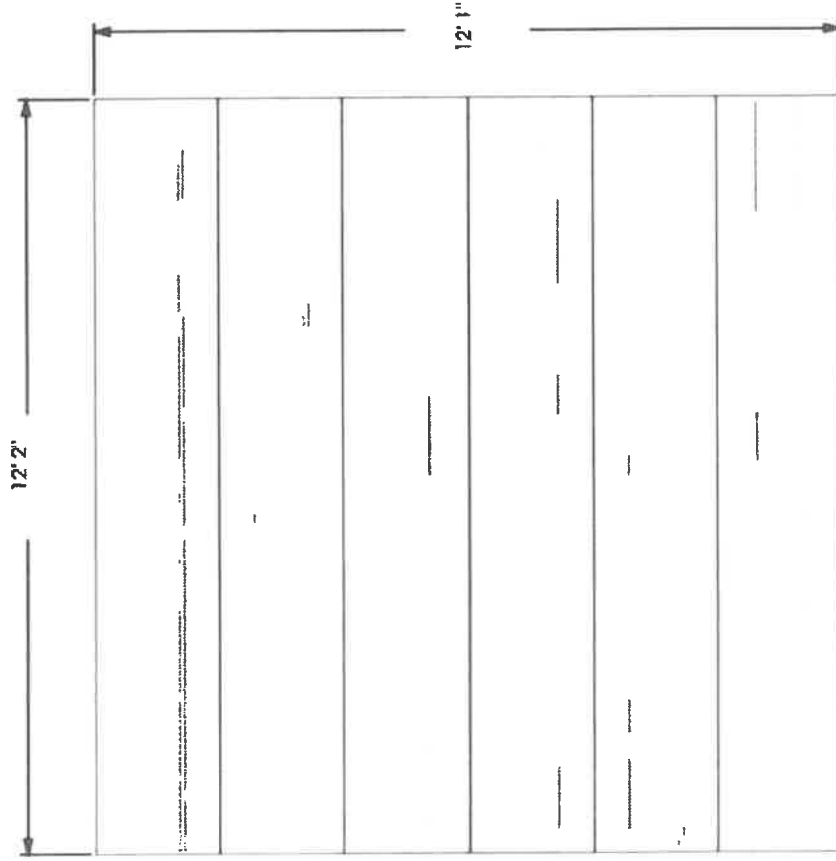
Options:

The Genuine. The Original.



Last Change: 11/7/2023 9:18 AM PST

Exterior View



Model: 432 - Nominal 24 Gauge Ribbed Steel, Ins.

Design: Ribbed Panel

Door Width & Height (Ft): 12'2" x 12'1"

Window Style: N/A

Options:

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

TITLE: OPEB LIABILITY AS HUMAN CAPITAL RESERVE

For Discussion. Discuss and consider OPEB liability and funding options

MEETING DATE: 14 November 2023

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: For discussion only.

BACKGROUND INFORMATION:

GASB established standards for reporting Other Postemployment Benefits (or OPEB) in 2004 (GASB 45). These are benefits (other than pensions) governmental entities provide to their retired employees. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. While the details of the reporting have been updated, the core principles remain (attachment A). In short, OPEB can be considered the CIP of Human Capital as public employment has a long tail and failing to recognize this obligation led to financial distress and even bankruptcy of many public agencies.

While the key element is full disclosure of this liability, many agencies implement policies to mitigate some or all of the OPEB burden. There are advantages for the ratepayers when the district creates a trust and prefunds the obligation to reduce or eliminate the unfunded liability. In August, the district reached out to Public Agency Retirement Services (PARS) to consider options which would be available to Kingsbury GID. It proved to be more complicated for small agencies in Nevada than expected. Attachment B is a summary of the research completed by PARS which administers post-employment benefits widely across the nation. It seems there may be a possibility of administrative relief from the State which could be added to the list of other items we (Coalition of GIDs) are seeking reform.

The district adopted the reserve policy including this provision to initiate partial funding of the OPEB liability.

OPEB Reimbursement Reserve: To comply with Government Accounting Standards Board (GASB) Standard 45, the district may establish a trust fund to fund the actuarial value of other post-employment benefits (OPEB) for retirees and their beneficiaries, primarily medical insurance premiums. The district will annually budget 10% towards the OPEB liability until 50% coverage is established as a reserve.

It is intended that the next budget cycle will be the inaugural year of the effort. This is a good first step, but as a district reserve the investment and timing of the investment will be handled as a block without the sophistication and benefit available with better refinement. During the first years, this is likely inconsequential but as sums mount, compounding and timing balanced in actuarial table are important benefits which should not be overlooked. Therefore, professional management of this

program should continue to be pursued in one format or another.

INCLUDED:

Attachment A. GASB OPEB core principles

Attachment B. PARS memo regarding OPEB Trust Funding dated October 23

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 |

Core Principles and Key Issues (GASB)

The OPEB standards are designed to improve the information reported on OPEB for decision-making and accountability purposes, comparability across governments, and transparency for those who avail themselves to it.

They also are designed to equip state and local government policy makers and all users of governmental financial reports with information that would allow them to obtain a more comprehensive understanding of a government's financial portrait.

Like the 2012 pension standards, the new standards are intended to bring about fundamental changes in how OPEB is accounted for and reported. Similar to the changes made to the pension standards, these new OPEB standards provide a more comprehensive picture of what state and local governments have promised and the actual associated costs.

The standards address a number of important issues. They include:

- Changes that affect how the long-term obligation and the annual costs of OPEB are measured,
- A requirement to recognize the net OPEB liability on the face of the financial statements, and
- A requirement to present more extensive note disclosures and related schedules.

Some governments have already expressed concerns about displaying the OPEB liability on the face of the financial statement.

For example, some argue they don't have an OPEB liability because they can choose to stop providing benefits whenever they wish. In some circumstances, OPEB is not a legal or contractual obligation of the government. Consequently, the benefits, or an employee's eligibility to receive them, could change in the future.

Regardless, the GASB believes that a government has an obligation to pay OPEB based on the level of retirement benefits promised to an employee in exchange for his or her services.

Even though the obligation is constructive and not legal, a reduction in OPEB could result in adverse consequences for the government or increases in other compensation costs.

Additionally, by making the OPEB liability readily apparent, the GASB enables users of governmental financial statements to have access to information that provides a more comprehensive, easily understandable snapshot of a government's financial position at a given moment in time. Without it, users are left with an incomplete picture.

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: Management Report for the activities of October 2023

Programs:

Drain cleaning, signs and delineator placement were major field activities in October. Street sweeping to pick up duff from trees will be pursued as soon as training is completed for the operators. Recent weather events have covered the recent work, but ensuring drains were open has been the high priority.

The waterline and road repair/replacement project final walk through is scheduled for 8 November 2023. Slurry sealing was deleted from the project due to the delays, additionally more slurry will be coordinated with a few homeowners where the driveways were impacted. Substantial completion was done on the last day possible to place asphalt.

Phase 2 of the corporate yard cleanup was completed with another 40 yards of junk and debris removed. Phase 3 will occur next spring with the focus is to ensure the watershed is not threatened by our use of the yard.

Building 160 Repairs and Renovations continues to progress well. We identified a couple additional items to be fixed (bay doors and siding), but the contractor remains on schedule. The facility has shaped up well, many of the employees have had a chance to see the new layout (schedule attached).

Work was completed on the Palisades Lift Station. A change order will be needed because the system was leaking beyond what was previously known.

Water treatment plant seems to be plagued with small events which need fixing. A couple seem to be related in the chain of things that hamper the sequential process. No single event is disabling but the trend is calling for more analysis.

Comprehensive Maintenance Management System (CMMS) deployment slowed to resolve issues from our GIS vendor and data layers provided by DOWL. This work will resume in November.

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

The audit is under way. We have a couple of new items recently identified that will be material findings and require an adjustment to prior years. First is in the snow fund, due to being a "governmental fund" overdue balances in excess of 60 days must be treated differently. This will require a restatement in the amount of approximately \$30k so it is enough to trigger a material finding determination..... why it was not caught in previous dozen years, is unknown but we will do it

right henceforth. The second item is similar, we often receive a refund from sewer authority which we credit in the year received, but as it was paid in the previous year, it should be reflected in the year paid.

Customers:

Several calls regarding the winter prep and getting pine needles which have fallen from the State and USFS lots into roadways. Many customers have been terrific as cleaning their frontage only to see their progress negated by the “open lots”.

Associations and outside meetings:

Attended Pool/PACT leadership conference is 18 – 20 October. Useful items included an update by PERS and the various coverages offered in the program. Cyber security continues to be an issue which no one has really resolved because it is continuously a threat and the human factor is largest vulnerability.

The Douglas County Manager’s meeting was hosted by Kingsbury GID, it was lightly attended but the topics were focused on how to improve the county services and consideration of mutual efforts for procurement of goods and services. Additionally, there was discussions on how to get the State to treat GID’s as independent entities and empower more innovation within their bureaucracy.

On 26 Oct, Kingsbury hosted the Northern NV GID’s coalition. There is keen interest in working with professional grant administrators and our engineering consultants to pursue group projects with the intent to gain access to funding which bypasses smaller agencies as grantors prefer larger increments. There were many reasons why the collective body is viewing this effort differently than previous efforts, but one key element is using outside professional resources to compensate for the bandwidth not available within any one agency.

Water Resources:

The current water year is starting very healthy with a solid carry over from last spring and early wetting events for this year. Getting moisture into the soil before the freezing weather is a huge advantage for the trees and health ecosystems. It all starts with good dirt.

Currently, the lake is at 6,227.19 or about 4 feet above the natural rim (6223 ft) This is approximately 1/2 inch lower than a month ago. The maximum legal limit for the lake is 6229.1.

Future Work/In Progress/Concerns/Heads up

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

To: Mitch Dion, General Manager, Kingsbury General Improvement District

From: Maureen Toal, Executive Vice President, Public Agency Retirement Services (PARS)

Re: OPEB Trust Funding Inquiry

Date: October 30, 2023

Thank you for reaching out to inquire whether PARS can assist the District with its OPEB funding needs to reduce your retiree healthcare liability. Although we do administer retirement plans in Nevada, in 2013, we determined from legal opinions and research requested by our client, the City of Reno, that the company could not provide OPEB trust funding services in the state. At the time, this was a disappointing finding because we administer IRC Section 115 post employment trust services for over 530 clients across the nation, and it is a core specialization of the company.

Your recent inquiry, however, has served as the impetus for another review of Nevada in the decade since we first explored it. The following overview is based on this month's re-examination of laws and the current status of OPEB trust activity in the state. You may be aware of some of this from your own explorations, but I hope the information is useful to KGID. Please confer with your legal counsel as necessary.

Overview of Laws/Regulations

- Nevada law allows for local governments to establish OPEB trusts, as defined in GASB 45 and now GASB 75. This law was enacted in 2007 (Chapter 253, SB 457). Relevant portions of this bill have been codified in Chapter 287 and 355 of the Nevada Revised Statutes (NRS) and revised slightly since then. NRS 287.017 allows local governments to establish OPEB trust funds and NRS 355.220 creates the Retired Benefits Investment Board (RBIB) and Retirement Benefits Investment Fund (RBIF).
- RBIF was established to facilitate the investment of OPEB trust assets and as the vehicle for investing in funds other than those available to an agency under law (no diversification of investments such as equities, real estate etc.).
- RBIF is required to be the investment fund for OPEB trust assets **unless** the trust has \$100 million or more in assets and meets certain other requirements.
- In 2013, we saw a small number of NV local governments with under \$100 million in assets had gone through the process of setting up a trust and investing in the RBIF. Since that time, the number of trusts (and the asset totals) has grown.
- The process for setting up a trust and investing in RBIF is somewhat tedious. An agency must have a separate trust/trustee board outside of (wrapped around) the RBIF arrangement.
- Whether investing with RBIF or separately, an agency must establish a trust according to the requirements of NV law. A principal rule is that the trust must be administered by three or more trustees appointed by the trust sponsor's governing body to act in a fiduciary capacity for the beneficiaries of the trust, pursuant to NRS 287.017(2)(e) and NAC 287.778(1)(a).

Conclusion:

- There are advantages to the District in creating a trust and prefunding the liability to reduce or eliminate its unfunded liability. For instance, assets in the trust can reduce the net unfunded OPEB liability on your actuarial and financial statements, and the ability for long-term, diversified investing allows for a higher discount rate and subsequent reduction of the liability as well.

- The NV laws and regulations related to an OPEB trust may be an issue for agencies with smaller liabilities/assets, such as KGID. We would recommend consulting with your attorney on the laws and gaining more information on the RBIF (see below).
- PARS may complete further exploration on whether we can provide our trust services in Nevada after this new review, but there are some uncertainties, and as a result, we cannot commit to assisting you at this time and possibly in adherence with your timetable. Several issues that we are exploring further include:
 - PARS is interested in the Administrative Code language that states the Committee on Local Government Finance may waive the minimum market value of the investment portfolio in a trust fund upon application by a local government; and or good cause shown, including, without limitation, demonstrating an ability to manage an investment portfolio which includes equity securities of \$100,000,000 or more and managing a pension fund of \$100,000,000 or more outside the Public Employees' Retirement System. We clearly meet that threshold with our multiple employer trust that has over \$5.5 billion in assets, so are contemplating contacting the Committee for more information on this code section.
 - There are now other agencies with OPEB trusts in NV that exceed the \$100,000,000 threshold and are investing at least part of their funds outside of the RBIF. PARS could approach those trusts to takeover administration and as a result will meet the threshold within Nevada to operate.
 - PARS has worked with clients in various states that are required to have board of trustees so may be able to comply with this governance structure, but we would need to explore this, and pooled investment requirements further.

I believe PARS could bring Nevada a lower cost, more efficient OPEB trust funding option, particularly for smaller agencies like yours. However, we will need to do further internal assessment as discussed above. Please let me know if you would like to discuss this memo and our conclusions/assessment further.

Laws/Regulations for Reference

NRS 287.017 Trust fund for future retirement benefits of local governmental employees and their spouses and dependents.

1. Notwithstanding any other provision of law, the governing body of any local government which provides retirement benefits to retired employees of that local government and the spouses and dependents of those employees may, in addition to any other power granted by law, establish a trust fund for that purpose in accordance with the provisions of this section.

2. If the governing body of a local government establishes a trust fund pursuant to this section:

(a) That local government may, within the limitations of its budget, make contributions to the trust fund in such an amount as it determines, in accordance with generally accepted accounting principles, to be appropriate to provide, in whole or in part, the funding necessary for any future retirement benefits to which the retired employees of that local government and the spouses and dependents of those employees may be entitled pursuant to the benefits plan of that local government.

(b) All contributions to the trust fund, and any interest and income earned on the money in the trust fund, must be held in trust and used only to:

(1) Provide, for the benefit of retired employees of that local government and the spouses and dependents of those employees, retirement benefits in accordance with the benefits plan of that local government; and

(2) Pay any reasonable administrative expenses incident to the provision of those benefits and the administration of the trust.

(c) All contributions to the trust fund are irrevocable and become the property of the beneficiaries of the trust.

(d) The assets of the trust fund are not subject to the claims of any creditors of:

(1) That local government;

(2) The administrator of the benefits plan of that local government; or

(3) The beneficiaries of the trust.

(e) The trust fund must be administered by a board of trustees appointed by the governing body of that local government to act in a fiduciary capacity for the beneficiaries of the trust. The board of trustees shall be deemed to be a governmental entity for the purposes of [chapter 239](#) of NRS and a public body for the purposes of [chapter 241](#) of NRS, and the members of the board of trustees shall be deemed to be public officers for the purposes of [chapter 281A](#) of NRS. Neither the trust nor the board of trustees shall be deemed to be a local government for the purposes of [chapter 350](#) or [354](#) of NRS, and except as otherwise provided in this section and [NRS 355.220](#), no statutory limitation on the investment of public money shall be deemed to apply to the trust. The governing body:

(1) Must require the board of trustees to administer the trust in accordance with generally accepted accounting principles and actuarial studies applicable to the future provision of retirement benefits to retired employees and the spouses and dependents of those employees; and

(2) May authorize the board of trustees to employ such staff and contract for the provision of such management, investment and other services, including, without limitation, the services of accountants, actuaries, attorneys and investment managers, as are necessary for the administration of the trust fund.

(f) The constituent documents that establish the trust must:

(1) Set forth the powers and duties of the board of trustees, which may include any powers and duties that may be exercised by a nonprofit corporation under the laws of this State, but which must not include the power to borrow money or be inconsistent with the provisions of this section;

(2) Establish a procedure for resolving expeditiously any deadlock that arises among the members of the board of trustees; and

(3) Provide for an audit of the trust by an independent certified public accountant at least annually, the results of which must be reported to the governing body of that local government.

(g) Subject to the provisions of paragraph (h) and except as otherwise provided in paragraph (i), the assets of the trust fund or any portion of those assets may, as directed by the board of trustees appointed pursuant to paragraph (e):

(1) Be deposited in or withdrawn from the Retirement Benefits Investment Fund established pursuant to [NRS 355.220](#);

(2) Be invested in any investment which is authorized for a local government pursuant to [NRS 355.170](#); or

(3) Be invested in any stocks or other equity securities or bonds or other debt securities which:

(I) Are traded on a public securities market;

(II) Are approved by the Committee on Local Government Finance or included in any category of stocks or other equity securities or bonds or other debt securities which is approved by the Committee on Local Government Finance; and

(III) Persons of prudence, discretion and intelligence acquire or retain for their own account, except that in no case may the assets of the trust fund include more than 5 percent of the equity or debt of any single business entity and in no case may more than 5 percent of the assets of the trust fund be invested in the equity or debt of any single business entity.

(h) The assets of the trust fund may be pooled for the purposes of investment with the assets of any trust funds established by any other local governments pursuant to this section only if each participating local government's proportionate share of the pool of assets:

(1) Is accounted for separately;

(2) Is used to provide retirement benefits solely to the retired employees of that local government and the spouses and dependents of those employees; and

(3) Is not subject to any liabilities of any other local governments.

(i) The board of trustees appointed pursuant to paragraph (e) shall not deposit any of the assets of the trust fund in the Retirement Benefits Investment Fund established pursuant to [NRS 355.220](#) unless the board obtains an opinion from the legal counsel for that local government that the investment of those assets in accordance with [NRS 355.220](#) will not violate the provisions of [Section 10 of Article 8](#) of the Constitution of the State of Nevada.

3. The Committee on Local Government Finance may, in the manner prescribed for state agencies in [chapter 233B](#) of NRS, adopt such regulations as it determines to be appropriate for the administration and interpretation of the provisions of this section.

4. As used in this section:

(a) "Benefits plan" means a plan established by a local government or required by law for the provision of retirement benefits to retired employees of a local government and the spouses and dependents of those employees.

(b) "Local government" has the meaning ascribed to it in [NRS 354.474](#).

(c) "Retirement benefits" means any retirement benefits other than a pension and includes, without limitation, life, accident or health insurance, or any combination of such benefits.

(Added to NRS by [2007, 900](#))

RS 355.220 Retirement Benefits Investment Board: Creation; membership; powers and duties.

1. The Retirement Benefits Investment Board is hereby created. The membership of the Board consists of the members of the Public Employees' Retirement Board, who shall serve in that capacity ex officio and without any additional compensation.

2. The Board shall establish and administer a fund to be known as the Retirement Benefits Investment Fund for the investment of money deposited with the Board pursuant to subsection 6 or [NRS 287.017](#). Any money received by the Board pursuant to subsection 6 or [NRS 287.017](#) shall be deemed to be held for investment purposes only and not in any fiduciary capacity. Any money in the Fund must be invested in the same manner as money in the Public Employees' Retirement Fund is invested. The interest and income earned on the money in the Fund, after deducting any applicable charges, must be credited to the Fund.

3. Money in the Fund may be transferred to the State Retirees' Health and Welfare Benefits Fund created by [NRS 287.0436](#) to be used for the purposes specified in [NRS 287.0436](#).

4. The Board may assess reasonable charges against the Fund for the payment of its expenses in administering the Fund. Except as otherwise provided in subsection 3, no other money may be withdrawn from the Fund except as directed by the board responsible for that money pursuant to subsection 6 or [NRS 287.017](#), as applicable.

5. Except as otherwise provided in this section, the Board has the same powers and duties in carrying out the provisions of this section as those pertaining to the administration of the Public Employees' Retirement Fund by the Public Employees' Retirement Board. The Retirement Benefits Investment Board may employ such staff and contract for the provision of such management, investment and other services, including, without limitation, the services of accountants, actuaries, attorneys and investment managers, as are necessary for the administration of the Fund and to carry out the provisions of this section.

6. Notwithstanding any other provision of law, the Board of the Public Employees' Benefits Program may deposit any of the assets of the Public Employees' Benefits Program in the Fund for purposes of investment if it obtains an opinion from its legal counsel that the investment of those assets in accordance with this section will not violate any of the provisions of Sections 9 and 10 of [Article 8](#) of the Nevada Constitution.

7. As used in this section, unless the context otherwise requires:

(a) "Board" means the Retirement Benefits Investment Board created pursuant to this section.

(b) "Fund" means the Retirement Benefits Investment Fund created pursuant to this section.
(Added to NRS by [2007, 903](#); A [2010, 26th Special Session, 12](#))

Nev. Admin. Code § 287.790 - Deposit and investment of assets; maintenance as separate account; prohibited uses; reimbursement of administrative expenses

Except as otherwise provided in subsections 3 and 5, if the market value of the investment portfolio of a trust fund at the end of a fiscal year is \$100,000,000 or less, the assets of the trust fund may only be:

(a) Deposited in the Retirement Benefits Investment Fund pursuant to subparagraph (1) of paragraph (g) of subsection 2 of NRS NRS 287.017; and

(b) Invested in any investment which is authorized for a local government pursuant to subparagraph (2) of paragraph (g) of subsection 2 of NRS 287.017.

2. Except as otherwise provided in subsections 3 and 5, if the market value of the investment portfolio in a trust fund at the end of a fiscal year is more than \$100,000,000, the assets of the trust fund may be:

(a) Deposited in the Retirement Benefits Investment Fund pursuant to subparagraph (1) of paragraph (g) of subsection 2 of NRS NRS 287.017;

(b) Invested in any investment which is authorized for a local government pursuant to subparagraph (2) of paragraph (g) of subsection 2 of NRS 287.017; and

(c) Invested in any stocks or other equity securities or bonds or other debt securities which meet the requirements of subparagraph (3) of paragraph (g) of subsection 2 of NRS NRS NRS 287.017.

3. The Committee on Local Government Finance may waive the minimum market value of the investment portfolio in a trust fund set forth in subsection 2:

(a) Upon application by a local government; and

(b) For good cause shown, including, without limitation, demonstrating an ability to manage an investment portfolio which includes equity securities of \$100,000,000 or more and managing a pension fund of \$100,000,000 or more outside the Public Employees' Retirement System.

4. Except as otherwise provided in subsection 3, if the market value of the investment portfolio of a trust fund that is invested pursuant to subsection 2 falls below \$100,000,000 at the end of a fiscal year, the board of trustees:

(a) Is not required to liquidate any investments described in paragraph (c) of subsection 2.

(b) Shall invest the assets of the trust fund in the manner set forth in subsection 1 until the market value of the portfolio is more than \$100,000,000.

5. The assets of a pooled trust authorized pursuant to paragraph (h) of subsection 2 of NRS NRS 287.017 may only be deposited in the Retirement Benefits Investment Fund established pursuant to NRS NRS NRS 355.220.

6. All interest, earnings, dividends and distributions received from the investment of assets in the trust fund, minus the expenses charged for such investments, must be deposited into the trust fund.

7. Except as otherwise provided in paragraph (h) of subsection 2 of NRS NRS 287.017, the trust fund must be maintained as a separate account, and no other money may be commingled with the money in the trust fund.

8. Money in the trust fund must not be used to finance the debt of the local government and must not be used for loans to other funds of the local government.

9. Reasonable charges may be assessed to the trust fund for reimbursement of the direct expenses incurred by the board of trustees in administering the trust fund.

Nev. Admin. Code § 287.790

Added to NAC by Com. on Local Gov't Finance by R089-08, eff. 9-18-2008; A by R078-15, eff. 4/4/2016

NRS 287.017

Sewer district OKs rate increase

by Kurt Hildebrand
khildebrand@recordcourier.com

A 60-percent sewer rate increase approved for customers of Minden-Gardnerville Sanitation District will translate into a bill of \$67.17 a quarter starting Jan. 1.

According to a rate study presented at a Oct. 2 public hearing, the rate is expected to rise over the next five years, topping out at \$117.09 a quarter starting July 1, 2028.

The district serves Gardnerville, Minden and the Gardnerville Ranchos. Both Douglas County and Indian Hills operate sewer plants in the East Fork Township.

The district has been charging residents \$41.97 a quarter for the past decade, according to rate consultant Catherine Hansford.

The district hasn't changed rates for new connections in 17 years.

The current fee for connections inside the district's 1978 boundary is \$3,150 per equivalent dwelling unit and \$3,800 outside the boundary. The district is changing the fee to \$5,270 across the board.

Hansford explained that rates paid by customers are used to maintain the plant, while the connection fees are used to expand the plant to serve new customers.

She said the sewer plant will require

\$20.09 million in future dollars,

The treatment plant \$12.433 million, \$6.516 million and general facilities \$1.141 million.

For instance, a Feb. 14 power spike fried the district's electrical breaker causing an explosion and a long-term outage. The plant was disconnected from the grid and was running on a generator.

Plant Manager Peter Baratti said that a new breaker will take 60 weeks to arrive.

"We're looking down the road quite aways," he said. "It's unfortunate but that's what the industry has to offer."

Six people provided public comment, including three in person.

Gardnerville resident Julie Duda said that the district collects property tax in addition to user fees and that her examination of the financial statements indicated that wasn't included in a comparison with other sewer rates.

The district collects .1224 per \$100 assessed valuation, according to the Clerk-Treasurer's Office.

Trustee Ray Wilson said he voted against the rate increase in 2012, but is supporting this year.

"If we don't do something and do it big, we're going to be in trouble," Wilson said. "We have equipment that's 60 years old and it needs to be replaced."

MEMO

TO: Mitch Dion, General Manager

FROM: Brandon Garden, Utility Operations Superintendent

SUBJECT: Management Report activities of October 2023

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

UTILITY OPERATIONS:

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

Supporting documents and response have been submitted to NDEP for the Sanitary Survey.

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

Connection permit inspections and reviews continue. Many contractors have received extensions from TRPA to continue working. It is anticipated that extensions are ending now that winter weather is in the forecast.

Issues with tank level readings for the freshwater tank at the Treatment Plant caused many shutdown alarms. The transducer that reports level was replaced and resolved the faulty readings providing full redundancy again.

Crews continue cleanup efforts at the Operations Yard and all water station sites.

VEHICLES and EQUIPMENT:

Tire chains have been purchased for the loader at considerable cost savings than budgeted. Byran Moss fit the chains to our loader, we are ready for snow and ice.

Engine block heaters have been replaced on the stand-by generators at Station 2 and 4.

On October 16th the small dump truck was towed to the repair shop in Reno. Some work has been completed but they are still waiting for the replacement transmission to arrive.

TRAINING:

Shane Mortensen and Byran Moss attended pressure reducing valve training in Minden on November 8.

Jeff Wood and Michael Anstett attended Winter Maintenance Technician training put on by APWA.

PROJECTS:

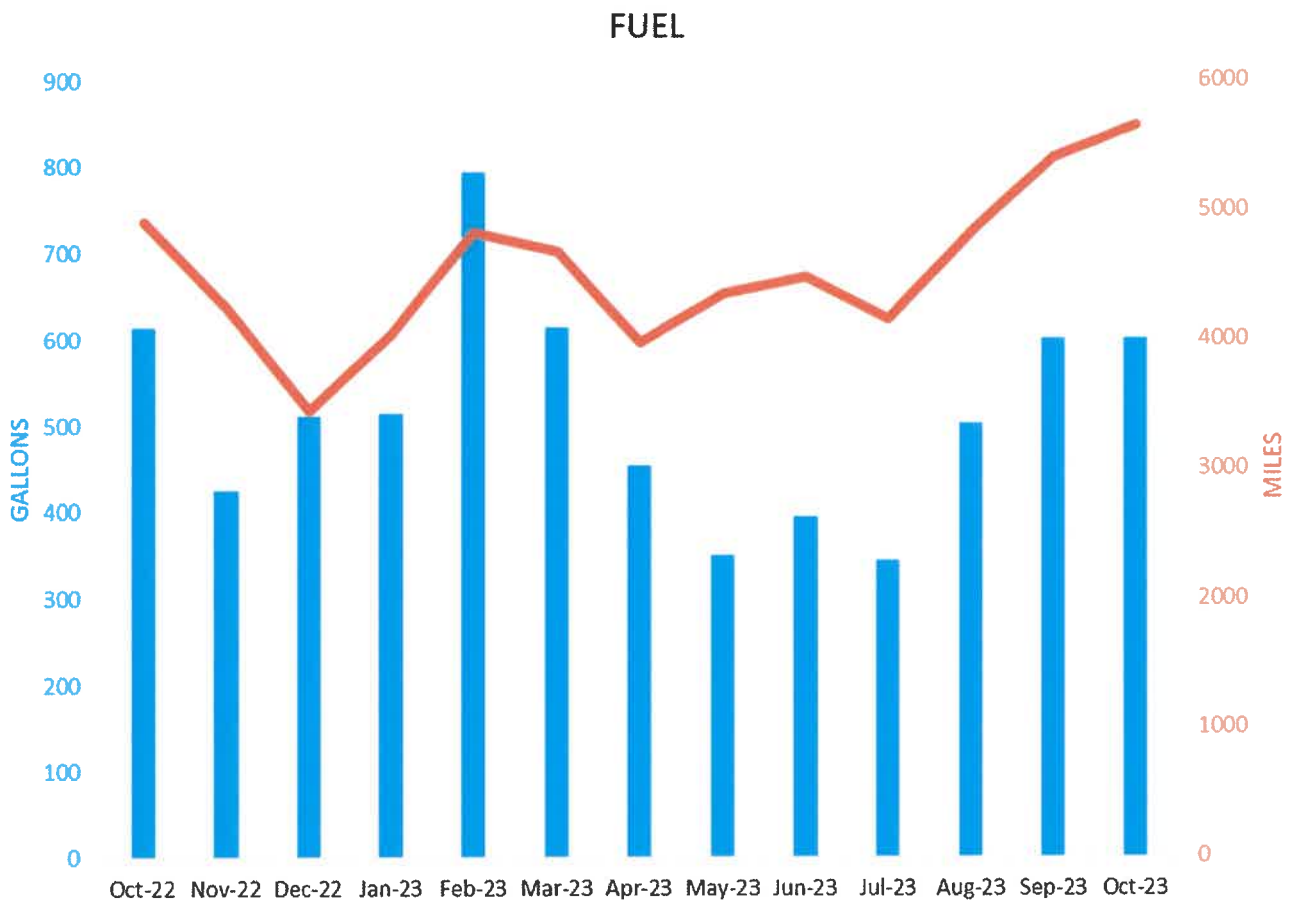
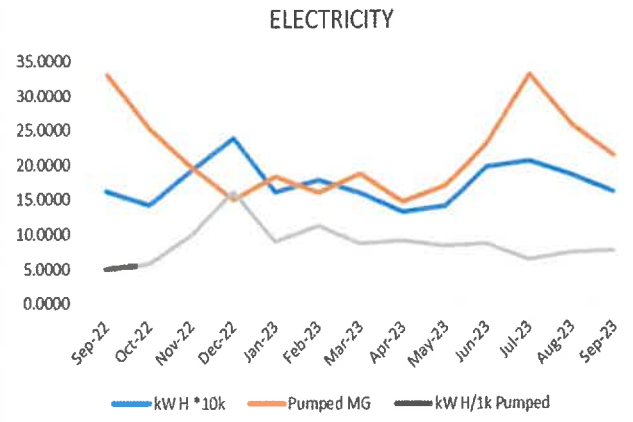
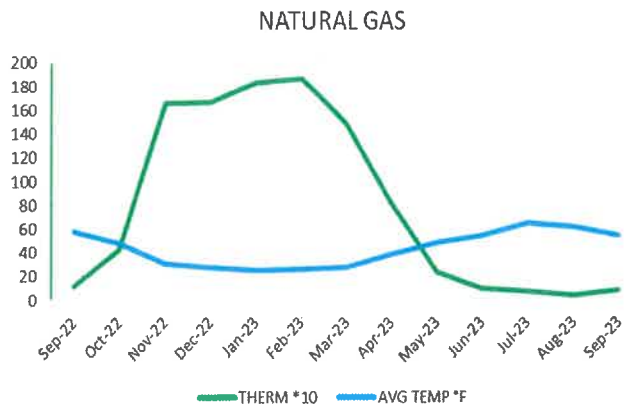
2023 Waterline and Road Project is the final stage. The contractor is correcting items identified during the final walkthrough.

Palisades lift station and manhole project is complete.

WATERLOSS:

Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-23	18,172,500	0	18,000	29,826	18,160,674	13,641,521	4,519,153	25%	15,060,000	15,048,174	1,406,653	9%
Feb-23	15,992,800	23,734	29,000	11,948	16,033,586	13,027,960	3,005,626	19%	14,230,000	14,270,786	1,242,826	9%
Mar-23	18,697,300	0	17,000	0	18,714,300	14,953,309	3,760,991	20%	16,480,000	16,497,000	1,543,691	9%
Apr-23	14,582,100	6,558	33,000	0	14,621,658	10,472,394	4,149,264	28%	12,750,000	12,789,558	2,317,164	18%
May-23	16,950,500	0	30,000	27,902	16,952,598	13,797,616	3,154,982	19%	14,380,000	14,382,098	584,482	4%
Jun-23	23,058,000	37,760	35,000	4,248	23,126,512	19,393,619	3,732,893	16%	20,210,000	20,278,512	884,893	4%
Jul-23	33,172,700	26,342	45,000	26,432	33,217,610	28,832,964	4,384,646	13%	29,010,000	29,054,910	221,946	1%
Aug-23	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	23,610,300	0	108,000	23,696	23,694,604	21,062,175	2,632,429	11%	21,320,000	21,404,304	342,129	2%
Oct-23	18,504,300	20,026	55,000	0	18,579,326	14,566,332	4,012,994	22%	15,280,000	15,355,026	788,694	5%
Nov-23					0		0	#DIV/0!		0	0	#DIV/0!
Dec-23					0		0	#DIV/0!		0	0	#DIV/0!
TOTAL	212,507,100	114,420	428,000	124,052	212,925,468	176,508,102	36,417,366	17%	185,580,000	185,998,368	9,490,266	5%
YEAR												
Jan-22	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%
Feb-22	15,252,000	24,172	46,000	22,366	15,299,806	11,449,959	3,849,847	25%	13,320,000	13,367,806	1,917,847	14%
Mar-22	14,649,000	22,126	23,000	43,712	14,650,414	11,377,500	3,272,914	22%	13,000,000	13,001,414	1,623,914	12%
Apr-22	12,287,800	24,994	39,000	0	12,351,794	9,335,652	3,016,142	24%	10,790,000	10,853,994	1,518,342	14%
May-22	20,528,300	19,078	17,000	26,310	20,538,068	17,492,537	3,045,531	15%	18,030,000	18,039,768	547,231	3%
Jun-22	26,875,600	0	151,000	20,026	27,006,574	24,012,577	2,993,997	11%	24,440,000	24,570,974	558,397	2%
Jul-22	29,844,200	21,582	96,000	0	29,961,782	27,115,330	2,846,452	10%	28,350,000	28,467,582	1,352,252	5%
Aug-22	33,138,200	0	116,000	42,736	33,211,464	28,645,898	4,565,566	14%	29,590,000	29,663,264	1,017,366	3%
Sep-22	25,157,400	0	100,000	0	25,257,400	21,765,104	3,492,296	14%	21,750,000	21,850,000	84,896	0%
Oct-22	19,724,500	0	98,000	0	19,822,500	15,911,811	3,910,689	20%	16,930,000	17,028,000	1,116,189	7%
Nov-22	14,872,700	0	23,000	16,666	14,879,034	11,403,263	3,475,771	23%	13,260,000	13,266,334	1,863,071	14%
Dec-22	24,451,100	179,860	19,000	133,878	24,516,082	20,814,241	3,701,841	15%	22,530,000	22,594,982	1,780,741	8%
TOTAL	253,240,600	311,242	741,000	305,694	229,471,066	212,380,591	41,606,557	18%	226,110,000	226,856,548	14,475,957	6%

ENERGY USAGE:



MEMO TO: Mitch Dion, General Manager
FROM: Judy Brewer, Administrative & Human Resource Supervisor
SUBJECT: Management Report activities of October 2023

Rental Properties (298 Kingsbury)

- Roof needs flashing and gutter repositioning
- Preparing an RFP soliciting custodial services for both, buildings 160 and 298

General Information

- Carrie Bauwens attended a Springbrook Forum in Vegas October 24-26
- The Auditors are onboard completing close-out for FY 22/23
- Organized boxes for retention etc. to be digitized
- Employee potluck on November 15th

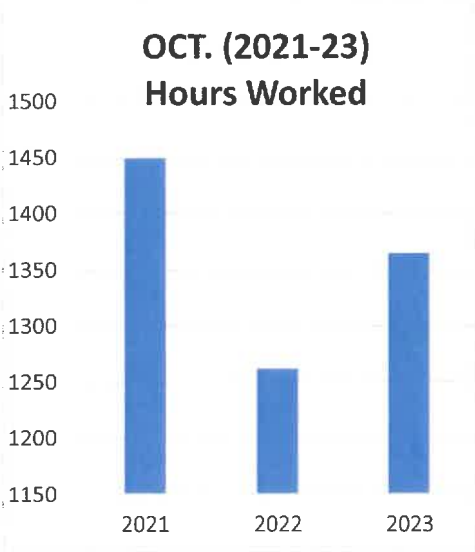
Human Resources

- Continued recruitment for Engineering Technician and Admin and Financial Analyst positions
- Interviewed three candidates for the Engineering Tech. position, search continuing
- Exploring possible outsourcing of payroll, billing, and accounts receivable
- Attended the Pool Pact conference in Reno October 18-20th
- Attend a Pool Pact roundtable monthly
- Drafting a purchasing procedure
- Completing a deep cleaning of all personnel files

SERVICE REQUEST (OCT. 22 vs OCT. 23)

Oct. 22			Oct. 23		
REQUEST CODE:	COUNT:	AMOUNT:	REQUEST CODE:	COUNT:	AMOUNT:
OFF/ON	14	687.50	OFF/ON	1	50.00
INSPECTION	21	50.00	INSPECTION	36	0.00
LEAK	1	50.00	LEAK	1	50.00
PROFILE	2	0.00	PROFILE	3	0.00
OFF	26	600.00	OFF	4	200.00
ESCROW	15	750.00	ESCROW	0	0.00
ON	23	450.00	ON	3	150.00
REMOVE	9	0.00	REMOVE	0	0.00
NEW	3	0.00	NEW	5	0.00
REREAD	0	0.00	REREAD	2	0.00
TAMPER	0	0.00	TAMPER	1	200.00
PLUM	0	0.00	PLUM	1	50.00
SEWER	0	0.00	SEWER	1	0.00
ON CALL	1	100.00	ON CALL	0	0.00
TOTAL	0	2,687.50	TOTAL	58	700.00

HOURS WORKED COMPARISON (OCT. 2021-2022-2023)



LIENS (NOVEMBER 2023)

LIEN LIST NOVEMBER 2023

NAME	PROPERTY ADDRESS	APN #	CUST. #	CURRENT AMT DUE	DATE LIENED	EXP
LARRY & PAMELA HARRIS	313 TRAMWAY DR. #16	1319-30-520-017	1956	79,089.70	1/22/10-6/16/17-6/15/23	6/15/2029
THOMAS KASCHEK	759 BOULDER CT. #Q	1319-30-514-017	2076	85,290.13	10/24/12-6/16/17-6/15/23	6/15/2029
CONSOLIDATED PRACTICES	495 TRAMWAY DR. #12	1319-30-710-012	2095	84,104.51	10/24/12-6/16/17-6/15/23	6/15/2029
VIRGINIA TOY	165 IRWIN A & B	1318-22-02-096	489	39,393.72	9/20/16-9/16/22	9/16/2028
WILLIAM HANCPOL	302 GRIFFIN CT	1319-18-212-002	1218	8,433.60	3/26/21	3/26/2027
SABINA FAMILY TRUST	325 QUAKING ASPEN LN 3C	1319-30-539-003	2154	806.87	11/1/2023	11/1/2029
UPDATED 11/7/23		TOTAL OUTSTANDING		297,118.53		