



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MEETING NOTICE AND PUBLIC HEARING  
AGENDA  
TUESDAY, FEBRUARY 21, 2023**

A meeting of the Kingsbury General Improvement District Board of Trustees will be held on Tuesday February 21, 2023, at Kingsbury G.I.D. office, 255 Kingsbury Grade, Stateline, NV, 89449, beginning at 5:00 p.m. The agenda and supporting material may be found on Kingsbury G.I.D. website (KGID.org), under the News & Notices tab. Copies of the agenda were also posted at the following locations at least 3 business days prior to the meeting day: Kingsbury G.I.D. Office, Stateline Post Office, Zephyr Cove Post Office, and the Douglas County Administration Building at Lake Tahoe.

Remote attendance for the public is available. To offer public comment before the Board meeting, members of the public may submit comments using one of the following methods: Using the drop box located by the entrance to the district office, 255 Kingsbury Grade; fax to Kingsbury General Improvement District, Attn: General Manager, at 775-588-3548, or email to [mitch@kgid.org](mailto:mitch@kgid.org).

- To make public comment or to join the meeting by phone during the Board meeting, the public must call **669-900-9128** and enter ID code **775-588-3548** with passcode **5883548**. Although the public comment phone line can accommodate multiple incoming calls at once, if a busy signal is received, please call back.
- Public comment is limited to three minutes and will occur at the beginning and end of the Board meeting and may also be invited during the Board's consideration of each action item, and before action is taken. Nevada Open Meeting Law prohibits action on items not listed on the agenda. **The link below can be used to join the meeting by Zoom:**

Meeting ID:

<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09>

Meeting ID: 775 588 3548

Passcode: 5883548

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**MISSION  
STATEMENT**

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

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

## AGENDA

5:00 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call

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

**4. Public Comment**

(NO ACTION) This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda, or to speak on those items appearing on the Consent Calendar. Public comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes or less. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.

5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on January 17, 2023, and Special meeting held on February 6, 2023.
7. **Approval of Consent Calendar: For Possible Action:**  
Items on the Consent Calendar will be approved without discussion unless the item is specifically "brought forward" for discussion.
  - A. **For Possible Action:** List of Claims
  - B. **For Possible Action:** Financials
    - a. Monthly Report for Nov 2022
    - b. Monthly Report for Dec 2022

### NEW BUSINESS

8. **For Information and Possible Action:** Mid-year financial review
9. **For Information and Possible Action:** Policy Updates
  - a. Capital Asset Policy
  - b. Reserve Policy
  - c. Investment Policy
10. **For Information and Possible Action:** Award of FY 2021/22 Waterline Replacement material procurement
11. **For Information and Possible Action:** Approve engineering services proposal of Market Street Lift Station Repairs and Renovation

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

1. Board Member Reports
2. Management Report
  - a. Administration
  - b. Operations
  - c. Engineering
3. Attorney's Report
4. Correspondence
5. Announcements and Final Public Comment
6. **For Possible Action;** Adjournment

**MINUTES OF THE REGULAR MEETING OF THE  
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
TUESDAY, JANUARY 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 5:10 p.m. by Sandra Parks.

**PLEDGE OF ALLEGIANCE**

**ROLL CALL** – In attendance were Trustees Parks, Nelson, Yanish, Trigg and Schorr. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft and Matt Van Dyne of DOWL Engineering, Martin Johnson of JNA Consulting Group, LLC and Charles Hancock.

**PUBLIC COMMENT** – Charles Hancock stated that the snow plow brings snow from a 45-foot retaining wall towards his property which creates a large berm of snow and ice. He suggested the plow move the snow to an adjacent vacant lot. Parks stated that she has experienced similar problems due to the heavy winter and fixed blades on the plows direct snow in that direction.

**APPROVAL OF AGENDA** –

**M-1/17/2023-1** - Motion by Nelson, seconded by Parks, and unanimously passed to approve the Agenda.

**APPROVAL OF MINUTES** –

**M-1/17/2023-2** - Motion by Yanish, seconded by Nelson, and passed to approve the Regular Meeting Minutes dated December 13, 2022.

**APPROVAL OF CONSENT CALENDAR** –

A modified balance sheet was provided which included a depreciation calculation.

Schorr requested to pull Item A. He requested clarification regarding check #62403 and the accuracy of the estimate of fees paid to the Sewer Authority. Brewer explained that the payment due is per the Sewer Authority's accounting process.

Trustee Trigg joined the meeting at 5:20.

Schorr questioned check #62404 which appears to be written to two companies: NV Energy and Eastern Sierra Engineering. Judy explained that there were some checks voided and reissued; the check in question to NV Energy was \$0.

Yanish requested clarification regarding equipment purchased with check #62366. Garden explained it was for a vault lid cover that is being manufactured and will be installed on a vault was damaged during snow removal. The check has been issued and is required upon delivery of the lid.

**M-1/17/2023-3** - Motion by Yanish, seconded by Nelson, and unanimously passed to approve the Consent Calendar Item A: List of Claims in the amount of \$229,399.27 as represented by check numbers 62344 through 62439 and Item B Financials.

**NEW BUSINESS**

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

**FOR POSSIBLE ACTION:**

**Organization of the Board of Trustees and the Election of Officers.**

Parks nominated Nelson to serve as Chair and she accepted. Yanish offered to serve as Vice Chair. Trigg agreed to serve as Secretary-Treasurer.

The responsibilities for the key positions were reviewed and discussed.

**M-1/25/2022-4** - Motion by Nelson, seconded by Yanish, and unanimously passed to elect Jodie Nelson as 2023 Chair, Natalie Yanish as Vice-Chair and Cindy Trigg as Secretary-Treasurer.

Nelson continued the meeting as Chair.

#### **Initial Discussion and Budget Assumptions for FY24**

A presentation was provided for discussion purposes. Inflation and cost increases were reviewed. The individual funds were discussed related to budget items.

Martin Johnson of JNA Consulting Group, LLC provided a brief overview of current financing and changes to lending options with the State Revolving Fund. He reviewed annual debt service and repayment requirements for existing debt. Examples were reviewed for new potential financing options along with debt service. Schorr discussed debt service coverage for GID's and repayment with Johnson. The borrowing process was reviewed for the different options. Dion addressed the timing of the budget identifying debt, reserve, capital asset, and investment policies were being developed and should proceed the budget process.

Matt Van Dyne provided a presentation of capital improvement projects. Using wastewater program as examples, he led discussion on cash versus external funding alternatives. Revenue and expense projections were provided based upon the rate model. Van Dyne explained that the model DOWL provides can be used by the district in a workshop to quickly provide estimates under different scenarios.

Nelson stated that she is comfortable funding larger projects with State Revolving Funds.

Schorr commented that increases that may be discretionary and the overall increase of 8% is too high. Dion explained that snow removal is contractual and increased 20%; while other goods and services have increased 10-20%. Various CPI's and goods increases were discussed. Schorr suggested using 5-7% increases as opposed to 8-10%.

Trigg questioned the negative cash flow as presented and was provided an answer.

There was a 5-minute break at 6:50 p.m. Martin Johnson exited the meeting.

#### **Compensation Adjustment for Exempt Employees**

A written report was provided explaining that exempt employees were provided a 3% COLA and 2% merit adjustment in 2022. This was different than the union employees which received a straight 5% increase. The difference being that in 2023 the exempt employees would not have the 2% in their base rate. Therefore, it was request that the entire wage be applied as a 5% COLA.

Parks stated that all positions at KGID need a top of range because if COLAs keep going up the wages have no ceiling and overtime would be unreasonably high. She stated that additional education, training should be required in the progression and that the KGID employees are well compensated.

Nelson stated she would like to see a salary study, noting that other agencies are having trouble retaining employees as the private sector is paying more.

Parks noted that an employee at Round Hill GID reported she received a 1.5% increase. Dion explained that historically at Kingsbury, exempt employees typically receive similar increase as non-exempt employees. The increase of 5% was equal to mid-range and lower than most local agencies.

Schorr questioned if there should be discretionary increase amounts between the exempt employees. Dion confirmed that the salary structure and descriptions should be improved, but this item is recharacterizing the increase to COLA 5% is recommended.

Hancock stated it is unusual for exempt employees to receive the same increases as union employees.

Dion stated that the district is working on a change to the wage structure which will have to be negotiated. He noted that two employees left KGID in the past year for higher paying jobs. Trigg stated that the exempt employees should not suffer because KGID doesn't have the pay scale policies in place. Yanish and Schorr supported the action.

**M-1/17/2023-5** - Motion by Nelson, seconded by Trigg, and passed to approve compensation adjustment to mirror the 5% FY 23 Cost of living increase (COLA) that hourly employees received verse the 3% Cola and a 2% merit increase that was set for exempt employees (HR & Admin Supervisor and Operations Superintendent) retroactive as of July 1, 2022.

Parks opposed.

**Clarification of the Vacation Rental Properties in Kingsbury General Improvement District Ordinance N. 2 Rates, Rules, and Regulations for Sewer Service**

A written report was provided. It was explained that this provides clarification of the rate structure. Vacation rentals within the Tahoe Township are unique and different use than residential. The proposal is to classify them in the Vacation Club category based on the character of the use. It was noted the Vacation Club category doesn't affect vacation rentals until the water usage increases. Therefore, Vacation Home Rentals that are busy and using extra water will see an impact. This is not rate making, so financial aspects were not reviewed.

Yanish stated that vacation home rentals are rental use but still residential and she doesn't agree with categorizing these as commercial. It was explained that they are not similar to vacation clubs as vacation clubs have more amenities.

Yanish also noted that vacation rentals will rotate between long term, short term and primary residences, varying in size. She stated that vacation rentals should be considered residential use, despite Douglas County's permitting process. She expressed concern regarding increased costs to the district to track these changes. She commented that the proposed change would be similar to consider long term rentals as commercial.

Trigg clarified that vacation rentals would be included with vacation clubs, not in the commercial category. Yanish stated that residential should not be included with vacation clubs which are a commercial use.

Hancock stated that he has a vacation rental neighbor that is rented with 12-15 people per week and charges \$4K weekly. They are using higher sewer usage than an average primary residence. He noted that this rate structure would only affect these properties in the event of high use. As a rate payor, he would prefer not to be in the same rate category as a vacation rental.

Yanish questioned the difference of a long-term rental. It was responded to that a long-term rental has similar characteristics of a residential property and doesn't require a special use permit or zoning restrictions. The usage and impacts of a vacation rental are more similar to a vacation club than the diurnal curve of residential and particular if less water is used, the system and will not be impacted. Only busy, high water using units will be financially impacted.

Yanish stated that second home usage as similar to vacation rental usage during high use times. Parks responded that vacation rental properties are making money and impacting the district.

**M-1/17/2023-6** - Motion by Parks, seconded by Triggs, and passed to approve changes to the Kingsbury General Improvement District Ordinance (Sewer) number 2 on specific pages to clarify Vacation Home Rentals as service categories as Vacation Club and Timeshare.

Yanish opposed.

**Engineering Services for Palisades Sewer Lift Station Rehabilitation**

A written report was provided. Van Dyne provided background information for the rehabilitation improvements.

Nelson verified that the engineering costs of \$40K are in addition to the construction costs estimated at \$233K noted in the budget. Van Dyne clarified that timing, estimates and bidding could change costs. Nelson clarified the capital budgeting figures for engineering this year.

Parks exited the meeting at 7:38 p.m.

**M-1/17/2023-7** - Motion by Nelson, seconded by Trigg, and unanimously passed to approve task order 62 for professional engineering services with DOWL Engineering for the Design and Construction Management for Palisades Sewer Lift Station Rehabilitation not to exceed \$40,000.00 and authorize the General Manager to approve necessary documents.

## **Amendment to the Agenda**

Due to time constrains, Dion recommended postponing Item 6: The Capital Asset Policy and Item 7: Building 160 Pine Ridge Drive and Facilities Update.

**M-1/17/2023-8** - Motion by Trigg, seconded by Nelson, and unanimously passed to table Item 6: Capital Asset Policy and Item 7: Building 160 Pine Ridge Drive and Facilities Update.

## **Board Reports**

Nelson noted there was no Sewer Authority Meeting.

Yanish noted that the Nevada League of Cities and Municipalities is holding their annual Orientation and Symposium on February 3-4, 2023 at UNR. Trigg noted she will be attending.

## **Management Reports**

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

Dion addressed the snowpack for December and January along with snow removal conditions and customer complaints. He provided examples of snow removal policies that would require board approval. Nelson noted the complications depending on the properties. He questioned if the board would like to review snow removal policies. Nelson noted the complexity of the different roads and properties. Trigg supported reviewing possible solutions and she noted concerns if there is a medical emergency and residents cannot get out.

Yanish commented that the winter of 2017 was similar and so were discussions regarding snow removal. She explained that berms are part of living in the mountains and when the snow is heavy it is unavoidable. She recommended Douglas County Human and Health Services for senior citizens. She suggested communication via mailers reminding residents of parking and snow removal policies and website information with snow removal business listings. She noted the additional costs if KGID assumes responsibility for clearing residential driveways.

Hancock noted that his circumstance is not a normal snow removal problem and special situations should be reviewed. He stated he believed there is a liability to KGID for neglecting these issues.

Nelson explained that in South Lake Tahoe the county would only plow every 3 days and residents had to expect to be snowed in. She suggested addressing the abandoned cars parked on the street blocking snow plows and residents. Yanish agreed.

Garden explained that towing is an issue and adequate vehicles should be used to navigate roads during heavy snow. There are many discussions with F&B during heavy winters. He noted that all of the roads have been maintained and were open during these conditions, unlike circumstances in prior years.

Nelson suggested a contract fee with a small tractor/bob cat service that could be utilized in special circumstances.

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

There was a minor leak that was repaired and will be re-addressed during better weather.

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

Nelson questioned the total hours worked report. Brewer explained that this is total hours worked for everyone which is less due to fewer employees.

### **Attorney's Report**

There was nothing to report.

### **Engineer's Report**

Nelson requested an update on 160 Pineridge. Dion explained that the design and specifications for downstairs will be ready in February and depending upon decisions on upstairs the whole project will be out to bid in March.

**CORRESPONDENCE** – None.

**FINAL PUBLIC COMMENT** – None.

## **UNFINISHED BUSINESS**

KGID Board Meeting Minutes 1/17/2023

**ADJOURNMENT**

**M-1/17/2023-9** - Motion by Trigg, seconded by Nelson, and unanimously passed to adjourn the meeting at 8:10 p.m.

Respectfully submitted,

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

Attest:

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





**MINUTES OF THE SPECIAL MEETING OF THE  
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MONDAY, FEBRUARY 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 12:06 p.m. by Sandra Parks.

**PLEDGE OF ALLEGIANCE**

**ROLL CALL** – In attendance were Trustees Parks, Nelson, Trigg and Schorr. Trustee Yanish was not in attendance. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft. Public included Mordechai Richler, landlord.

**PUBLIC COMMENT** – Mordechai Richler stated he purchased the Market Street building in March, and he commended KGID for their efforts and offered his assistance, if needed.

**APPROVAL OF AGENDA** –

**M-2/6/2023-1** - Motion by Schorr, seconded by Parks, and unanimously passed to approve the Agenda.

**NEW BUSINESS**

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

**FOR POSSIBLE ACTION:**

**Building 160 Pineridge Drive architectural services and facilities update.**

A written report was provided. It was explained that the low budget renovation work as discussed for the upstairs has some challenges which were not anticipated and that any work upstairs would likely trigger code compliance and other improvements beyond bare minimums. Specifically, that most systems in the building are over 50 years old and simply worn out or no longer up to code. Therefore, the architect has made a proposal to do a more complete project which will update the essential systems and make the building suitable for a professional image and provide nice public spaces such as the board room and ADA compliance. Dion explained that the concept of KGID acting as the General Contractor for the second floor has issues with timing and potential conflicts with multiple contractors working onsite. He reviewed the consulting and design costs previously approved along with construction costs for the first floor. The schedule was reviewed, and it was noted that TRPA, Douglas County, and the Fire District have been consulted in the process.

Contractor availability is a concern regarding timing for the bids, but the architect is confident there will be several qualified bids and the elevator installation should not cause any delays.

Per Nelson's request, clarification was provided regarding the number of offices and design layout. She confirmed the bid could be awarded in May and completed by January.

Schorr excited the meeting but was able to make phone contract confirming his support for the proposal.

**M-2/6/2023-2** - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the District proceed with the refinement of the concept and include the second floor renovations in the design services of Paul Cavin Architect, LLC to make improvements to the boardroom, restrooms, customer service counter and essential systems such as HVAC (mechanical), plumbing, electrical, and communications for back-office operations to be included in the bid package for Building 160 Repairs and Renovations not to exceed \$73,000 and authorize the General Manager to execute appropriate contracts.

**FINAL PUBLIC COMMENT** – None.

**UNFINISHED BUSINESS**

**ADJOURNMENT**

KGID Board Meeting Minutes 2/6/2023

M-2/6/2023-3 - Motion by Parks, seconded by Trigg, and unanimously passed to adjourn the meeting at 12:40 p.m.

Respectfully submitted,

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Jodie Nelson, Chair

Attest:

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Cindy Trigg, Secretary

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62440	1/17/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 1/17/2023	1,702.13
62441	1/17/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 1/17/2023	2,054.21
62442	1/17/2023	MITCHELL S. DION	Employee: DION; Pay Date: 1/17/2023	4,168.11
62443	1/17/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 1/17/2023	3,328.26
62444	1/17/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 1/17/2023	5,499.89
62445	1/17/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 1/17/2023	3,393.73
62446	1/17/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 1/17/2023	1,972.43
62447	1/17/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/17/2023	2,343.20
62448	1/17/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 1/17/2023	2,342.88
62449	1/17/2023	JODIE NELSON	Employee: NELSON; Pay Date: 1/17/2023	739.12
62450	1/17/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 1/17/2023	686.20
62451	1/17/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 1/17/2023	739.12
62452	1/17/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 1/17/2023	1,337.97
62453	1/17/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 1/17/2023	739.12
62454	1/17/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 1/17/2023	736.20
62455	1/17/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/17/2023	3,173.63
62456	1/17/2023	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	371.20
62457	1/17/2023	BRANDON GARDEN	UNIFORM ALLOWANCE	85.00
62458	1/17/2023	BYRAN MOSS	UNIFORM ALLOWANCE	85.00
62459	1/17/2023	THE CONVERSE PROFESSIONAL GROU	160 PINERIDGE HAZMAT 11/26 TO 12/30/22	1,740.00
62460	1/17/2023	EASTERN SIERRA ENGINEERING	FIELD WORK GEOTECHNICAL INVESTIGATIONS FY 2023 WATER/ROAD IM	16,785.53
62460	1/17/2023	EASTERN SIERRA ENGINEERING	STORMWATER PLANNING REFINE PROPOSED DRAINAGE IMPROV TO DOUGL	1,700.00
62461	1/17/2023	MICHAEL EDWARDS JR.	UNIFORM ALLOWANCE	85.00
62462	1/17/2023	F AND B INC	PARKING LOST SNOW REMOVAL 2021-2022 160 PINERIDGE/298 KINGSB	0.00
62463	1/17/2023	FARR WEST ENGINEERING	ENGINEERING SERVICES 2021 WATERLINE REPLACEMENT	3,205.08

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62463	1/17/2023	FARR WEST ENGINEERING	ENGINEERING SERVICES FY23 ANDRIA & BARRETT WATER/ROAD PROJEC	33,451.50
62463	1/17/2023	FARR WEST ENGINEERING	ENGINEERING SERVICES SEWER PER 12/31/22	604.00
62463	1/17/2023	FARR WEST ENGINEERING	ENGINEERING SERVICES SURVEY FY 23-FY25 PROJECTS	15,891.25
62464	1/17/2023	FIRST ADVANTAGE CORPORATION	ACCT. 946233 EMPLOYMENT DRUG TEST LEIGH	54.61
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST	50.80
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.80
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB DR	172.38
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.00
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY ST.	92.17
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	94.01
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	307.85
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.36
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.60
62465	1/17/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.63
62466	1/17/2023	ZACHRY GOOD	REPAIRS LOADER DRIVELINE	1,817.50
62467	1/17/2023	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 4 CLEANINGS DECEMBER 2022	360.00
62468	1/17/2023	AUSTIN HICKMAN	UNIFORM ALLOWANCE	85.00
62469	1/17/2023	JOSEPH ESENARRO	UNIFORM ALLOWANCE	85.00
62470	1/17/2023	KINGSBURY AUTOMOTIVE	TRUCK #1929 WINDSHIELD WIPER BLADES	33.00
62470	1/17/2023	KINGSBURY AUTOMOTIVE	TRUCK #9007 LUBE, OIL & FILTER	108.07
62471	1/17/2023	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEAS 1/31/23	216.91
62472	1/17/2023	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 12/1/22 TO 12/31/2022	85,213.93
62473	1/17/2023	MINDEN LAWYERS, LLC	LEGAL SERVICES	4,000.00
62474	1/17/2023	SHANE MORTENSEN	UNIFORM ALLOWANCE	85.00
62475	1/17/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 01/01/23	1,222.50
62476	1/17/2023	PACIFIC OFFICE AUTOMATION	ACCT. 710273 MAINTENANCE AGREEMENT B&W 7055 & COLOR 1487	138.44

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62477	1/17/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTUAL & ENGINEERING SERVICES DECEMBER	33,045.00
62478	1/17/2023	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	157.28
62479	1/17/2023	REDWOOD PRINTING	POST CARDS SNOW RATE & POSTAGE	1,230.84
62480	1/17/2023	SIERRA ENVIRONMENTAL MONITORIN	BROMATE	160.00
62480	1/17/2023	SIERRA ENVIRONMENTAL MONITORIN	COLIFORM-QT	25.00
62480	1/17/2023	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A & COLIFORMS-QT	375.00
62480	1/17/2023	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-QT	100.00
62480	1/17/2023	SIERRA ENVIRONMENTAL MONITORIN	COLIFROM-QT	25.00
62481	1/17/2023	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW SERVICE 12/22/22	65.42
62481	1/17/2023	SOUTH TAHOE REFUSE	ACCT. 12276400 801 KINGSBURY GRADE SERVICE 12/8/22	65.42
62481	1/17/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN 12/31/22	490.65
62482	1/17/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 12/31/22	1,475.00
62483	1/17/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,612.72
62483	1/17/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS. MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSB	1,552.08
62484	1/17/2023	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE CONTRACT 01/2023	7,176.89
62486	1/17/2023	US BANK VISA REWARDS	AMAZON GIFT CARDS	100.00
62486	1/17/2023	US BANK VISA REWARDS	ANNUAL ADOBE ACROBAT PRO SUBSCRIPTION 12/1/22 TO 11/30/23	239.88
62486	1/17/2023	US BANK VISA REWARDS	BATTERIES	18.99
62486	1/17/2023	US BANK VISA REWARDS	CHRISTMAS CARD & OFFICE CANDY	25.91
62486	1/17/2023	US BANK VISA REWARDS	COFFEE PODS FOR OFFICE	17.99
62486	1/17/2023	US BANK VISA REWARDS	DION ANNUAL MEMBERSHIP DUES AWWA	210.00
62486	1/17/2023	US BANK VISA REWARDS	FLOWERS JOHNS FAMILY	37.47
62486	1/17/2023	US BANK VISA REWARDS	LEIN FEES	42.00
62486	1/17/2023	US BANK VISA REWARDS	LIEN RELEASE FEES	123.00
62486	1/17/2023	US BANK VISA REWARDS	OFFICE CANDY	5.00
62486	1/17/2023	US BANK VISA REWARDS	QTY. 40 SHEAR PPINS BOLTS & NUTS SNOW BLOWERS	23.54

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62486	1/17/2023	US BANK VISA REWARDS	SANDWICHES FOR BOARD MEETING 12/13/22	47.52
62486	1/17/2023	US BANK VISA REWARDS	STATIONS 1 & 2 DISTILLED WATER	29.94
62486	1/17/2023	US BANK VISA REWARDS	STATIONS 3 & 5 LIQUID CHLORINE	50.34
62486	1/17/2023	US BANK VISA REWARDS	TIMKEN DEEP GROOVE BALL BEERING ASPHALT SAW	15.80
62486	1/17/2023	US BANK VISA REWARDS	TRUCK #0606 AIR COMPRESSOR FOR TIRES	1.50
62486	1/17/2023	US BANK VISA REWARDS	TRUCK #0606 FUEL REGULAR 14.996 GAL	55.02
62486	1/17/2023	US BANK VISA REWARDS	TRUCK #0606 LUCAS FUEL TREAT & THERMO AID	17.21
62486	1/17/2023	US BANK VISA REWARDS	TRUCK #1323 BOPART DRIVER INSIDE DOOR HANDLE KIT	25.68
62487	1/31/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 1/31/2023	1,723.28
62488	1/31/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 1/31/2023	2,057.52
62489	1/31/2023	MITCHELL S. DION	Employee: DION; Pay Date: 1/31/2023	4,210.40
62490	1/31/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 1/31/2023	3,205.83
62491	1/31/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 1/31/2023	2,789.53
62492	1/31/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 1/31/2023	3,368.12
62493	1/31/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 1/31/2023	1,993.57
62494	1/31/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/31/2023	2,940.98
62495	1/31/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 1/31/2023	2,457.87
62496	1/31/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 1/31/2023	1,343.07
62497	1/31/2023	AFLAC	JANUARY 23 STATEMENT	515.07
62498	1/31/2023	AIRGAS USA, LLC	NITROGEN 350 PSI	379.42
62499	1/31/2023	BARTON HEALTHCARE SYSTEM	ACCT. 800002207 LEIGH STANTON VISIT 30054519	65.00
62500	1/31/2023	CHARTER COMMUNICATIONS	ACCT#: 8354150020197776 255 KINGSBURY	139.98
62501	1/31/2023	DOUGLAS COUNTY LAKE TAHOE	CROSSOVER AGREEMENT ANNUAL FEES	2,000.00
62502	1/31/2023	EMPLOYERS ASSURANCE CO.	WOKERS COMPENSATION INSTALLMENT 08	1,231.30
62503	1/31/2023	HOMESERVE USA	LOSS & LINE INSURANCE 12/31/22	1,431.00
62504	1/31/2023	STATIONARY ENGINEERS LOCAL 39	UNION MED. 01/01/2023	16,863.00
62505	1/31/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT 1/23	5,416.40

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62506	1/31/2023	KINGSBURY AUTOMOTIVE	2010 TOYTOTA TACOMA OIL CHANGE	174.49
62506	1/31/2023	KINGSBURY AUTOMOTIVE	SKID STEER BEACON LIGHT	11.89
62506	1/31/2023	KINGSBURY AUTOMOTIVE	TRUCK 1726 TURN ROTOR	22.50
62507	1/31/2023	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 12/1/22 TO 12/31/22	0.00
62507	1/31/2023	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES & RETENTION 11/01 TO 11/14/2022	0.00
62508	1/31/2023	NAPA AUTO PARTS	(#1726 2017 FORD 350) CALIPER BOLT	11.99
62511	1/31/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	0.00
62511	1/31/2023	NV ENERGY	1000044086803274204 GALAXY PUMP	0.00
62511	1/31/2023	NV ENERGY	1000044086803294236 160 PINERIDGE UNIT LIGHTS	0.00
62511	1/31/2023	NV ENERGY	1000044086803297452 298 KINGSBURY UNITA	0.00
62511	1/31/2023	NV ENERGY	1000044086803297460 298 KINGSBURY APT B	0.00
62511	1/31/2023	NV ENERGY	1000044086803297478 298 KINGSBURY UNIT C	0.00
62511	1/31/2023	NV ENERGY	1000044086803297486 298 KINGSBURY UNIT D	0.00
62511	1/31/2023	NV ENERGY	1000044086803297494 160 PINERIDGE #A	0.00
62511	1/31/2023	NV ENERGY	1000044086803297502 160 PINERIDGE #b	0.00
62511	1/31/2023	NV ENERGY	1000044086803297510 160 PINERIDGE UNIT C	0.00
62511	1/31/2023	NV ENERGY	1000044086803301502 504 LAUREN LN PUMP STATION	0.00
62511	1/31/2023	NV ENERGY	1000044086803301940 EASY STREET	0.00
62511	1/31/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	0.00
62511	1/31/2023	NV ENERGY	1000044086803305073 KINGSBURY GRANDE PMPPLS	0.00
62511	1/31/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE PMPHS2	0.00
62511	1/31/2023	NV ENERGY	1000044086803320221 314 ANDRIA	0.00
62511	1/31/2023	NV ENERGY	1000044086803320239 698 KINGSBURY NTFRS	0.00
62511	1/31/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD PMPHS3	0.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62511	1/31/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	0.00
62511	1/31/2023	NV ENERGY	1000044086804563795 255 KINGSBURY UNIT D	0.00
62511	1/31/2023	NV ENERGY	1000044086804621577 801 KINGSBURY #B	0.00
62511	1/31/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	0.00
62511	1/31/2023	NV ENERGY	1000044087003270836 801 KINGSBURY	0.00
62511	1/31/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	0.00
62511	1/31/2023	NV ENERGY	100044086803297718 403 KIMBERLY BROOKE LN	0.00
62511	1/31/2023	NV ENERGY	287301170124X01192023 01/12-02/11/23	0.00
62512	1/31/2023	CHRISTOPHER R ORTIZ	298 KINGSBURY GRADE 2B REPLACED TWO NEW LIGHT FIXTURES	430.00
62513	1/31/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 1/27/23	21,864.08
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN PUMP	126.26
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	166.20
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOK PUMP	209.82
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA (384) PUMP	162.37
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW PUMP	450.08
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE 1	203.98
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE 2	201.38
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE 4-6	322.37
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY	188.48
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY UP	33.99
62514	1/31/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY DOWN	409.99
62515	1/31/2023	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE	30.00
62515	1/31/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62516	1/31/2023	TRANSENE COMPANY INC.	ACETATE BUFFER SOLUTION, PH 4.00, NO ADDITIVE	577.62
62517	1/31/2023	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803...	27.00
62517	1/31/2023	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 1/2023	19.04
62517	1/31/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENARRO_ 1/2023	20.04
62517	1/31/2023	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_1/2023	15.86
62518	1/31/2023	VERIZON WIRELESS	GPS 11/22	0.00
62518	1/31/2023	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 11/30/22	0.00
62519	1/31/2023	AT & T MOBILITY	ACCT. 287301170124X01192013 CELL PHONES	631.66
62520	1/31/2023	DOUGLAS COUNTY RECORDERS OFFIC	22/23 VOTER MAINTENANCE FEES (1988)	0.00
62523	1/31/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	992.45
62523	1/31/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	37.43
62523	1/31/2023	NV ENERGY	1000044086803274204 GALAXY PUMP	131.03
62523	1/31/2023	NV ENERGY	1000044086803294236 160 PINERIDGE UNIT LIGHTS	11.84
62523	1/31/2023	NV ENERGY	1000044086803297452 298 KINGSBURY UNITA	80.84
62523	1/31/2023	NV ENERGY	1000044086803297460 298 KINGSBURY APT B	172.56
62523	1/31/2023	NV ENERGY	1000044086803297478 298 KINGSBURY UNIT C	104.52
62523	1/31/2023	NV ENERGY	1000044086803297486 298 KINGSBURY UNIT D	88.63
62523	1/31/2023	NV ENERGY	1000044086803297494 160 PINERIDGE #A	47.78
62523	1/31/2023	NV ENERGY	1000044086803297502 160 PINERIDGE #b	61.20
62523	1/31/2023	NV ENERGY	1000044086803297510 160 PINERIDGE UNIT C	247.96
62523	1/31/2023	NV ENERGY	1000044086803301502 504 LAUREN LN PUMP STATION	32.91
62523	1/31/2023	NV ENERGY	1000044086803301940 EASY STREET	37.42
62523	1/31/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	15.31

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/13/2023 Through 2/10/2023

Check Number	Check Date	Payee	Transaction Description	Check Amount
62523	1/31/2023	NV ENERGY	1000044086803305073 KINGSBURY GRANDE PMPPLS	48.91
62523	1/31/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE PMPHS2	9,161.15
62523	1/31/2023	NV ENERGY	1000044086803320221 314 ANDRIA	1,366.73
62523	1/31/2023	NV ENERGY	1000044086803320239 698 KINGSBURY NTFRS	5,480.81
62523	1/31/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD PMPHS3	3,799.02
62523	1/31/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	112.93
62523	1/31/2023	NV ENERGY	1000044086804563795 255 KINGSBURY UNIT D	83.97
62523	1/31/2023	NV ENERGY	1000044086804621577 801 KINGSBURY #B	46.22
62523	1/31/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	836.65
62523	1/31/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	9,596.33
62523	1/31/2023	NV ENERGY	1000044087003270836 801 KINGSBURY	32.91
62523	1/31/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,840.96
62523	1/31/2023	NV ENERGY	100044086803297718 403 KIMBERLY BROOKE LN	516.89
62524	1/31/2023	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA COURT 12/16/22 - 01/17/23	131.58
62525	1/31/2023	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 11/30/22	298.73
62526	2/10/2023	AMY C. CARAMAZZA	1/17/23 & 2/6/23 BOARD MEETING MINUTES	303.75
62527	2/10/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW DR.	139.98
62527	2/10/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020207393 97 BEACH CLUB	149.98
62527	2/10/2023	CHARTER COMMUNICATIONS	ACCT. 8354150020207393 97 BEACH CLUB DR	149.98
62528	2/10/2023	DOUGLAS COUNTY CLERK-TREASURER	20/23 VOTER MAINTENANCE FEE 1988	298.20
62529	2/10/2023	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 2/1/23	536.43

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/13/2023 Through 2/10/2023

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
62530	2/10/2023	MEEKS BUILDING CENTER	STATION 2-ELECTRICAL TAPE, PIPE INSULATION, R30 24 BATTS,ETC	138.05
62531	2/10/2023	MINDEN LAWYERS, LLC	LEGAL SERVICES	4,004.75
62532	2/10/2023	NEVADA NEWS GROUP	AD#30704 KGID PROPOSAL FOR PROCUR WATER DIST. MATERIALS	110.00
62533	2/10/2023	NEXTIVA, INC.	ACCT. 3680856 OFFICE PHONE LINES	259.73
62534	2/10/2023	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 2/1/23	1,222.50
62535	2/10/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,612.72
62535	2/10/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, ROHR, RUNTZEL, SCHRAUBEN,	1,552.08
62536	2/10/2023	TAHOE SUPPLY COMPANY, LLC	160 PINERIDGE/298 KINGSBURY TORKMATIC ROLL TOWELS	150.74
62539	2/10/2023	GARY WATTS	REFUND DEPOSIT PERMIT #2022-20 168 AYNES COURT	0.00
62542	2/10/2023	US BANK VISA REWARDS	5 GALLON GAS CAN REGULAR	28.52
62542	2/10/2023	US BANK VISA REWARDS	AATRIX EFILE EMPLOYEE W-2'S	40.80
62542	2/10/2023	US BANK VISA REWARDS	AATRIX EFILE FORMS 1099 MISC	24.95
62542	2/10/2023	US BANK VISA REWARDS	AATRIX EFILE FORMS 1099-NEC	36.72
62542	2/10/2023	US BANK VISA REWARDS	BREWER MICROSOFT EXCEL SEMINAR ONLINE 1/25/23	149.00
62542	2/10/2023	US BANK VISA REWARDS	DATA REQUEST FOR SEWER PER FARR WEST	9.90
62542	2/10/2023	US BANK VISA REWARDS	JANUARY BOARD MEETING SANDWICHES AND TEA	70.15
62542	2/10/2023	US BANK VISA REWARDS	OFFICE SOAP, STATIONS 3 & 5 LIQUID CHLORINE	53.64
62542	2/10/2023	US BANK VISA REWARDS	REDEEMED US BANK VISA REWARDS	(400.00)
62542	2/10/2023	US BANK VISA REWARDS	STATION 1 HUDSON TANK VALVE	83.46
62542	2/10/2023	US BANK VISA REWARDS	STATIONS 3 & 5 LIQUID CHLORINE	138.44
62542	2/10/2023	US BANK VISA REWARDS	TRIGG NV PUBLIC OFFICIAL ORIENTATION & SYMPOSIUM LEVEL 1	500.00
62542	2/10/2023	US BANK VISA REWARDS	TRUCK #1020 FUEL REGULAR 13.817 GAL	58.02

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 1/13/2023 Through 2/10/2023

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
62542	2/10/2023	US BANK VISA REWARDS	TRUCK #1020 FUEL REGULAR 16.364 GAL	65.93
62542	2/10/2023	US BANK VISA REWARDS	TRUCK #1827 FUEL 19.248 GAL	81.98
62542	2/10/2023	US BANK VISA REWARDS	WARING WCM50P CAF DECO AUTOMATIC COFFEE BREWER	697.40
62543	2/10/2023	GARY WATTS	REFUND DEPOSIT PERMIT #2022-20 168 AYNES COURT	2,138.00
Report Total				388,280.81

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 11/30/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	150 PINE RIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
<b>ASSETS</b>							
<b>CURRENT ASSETS</b>							
<b>CASH</b>							
PETTY CASH	300.00	0.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,282,854.98	6,438,209.10	4,448,574.92	1,089,318.15	907.52	145,894.11	19,405,758.78
DISTRIBUTION DEBT SERVICE	0.00	341,954.76	0.00	0.00	0.00	0.00	341,954.76
TREATMENT DEBT SERVICE	0.00	519,183.64	0.00	0.00	0.00	0.00	519,183.64
CAPITAL IMPROVEMENT RESERVE	0.00	1,140,382.37	0.00	0.00	0.00	0.00	1,140,382.37
CASH HELD BY DOUGLAS COUNTY	21,450.83	0.00	0.00	0.00	0.00	0.00	21,450.83
<b>Total CASH</b>	<b>7,304,805.81</b>	<b>8,439,729.87</b>	<b>4,448,574.92</b>	<b>1,089,318.15</b>	<b>907.52</b>	<b>145,894.11</b>	<b>21,429,230.38</b>
<b>INVESTMENTS</b>							
INVESTMENTS	60,609.33	188,160.40	1,992.31	34,999.06	0.00	0.00	285,761.10
<b>Total INVESTMENTS</b>	<b>60,609.33</b>	<b>188,160.40</b>	<b>1,992.31</b>	<b>34,999.06</b>	<b>0.00</b>	<b>0.00</b>	<b>285,761.10</b>
<b>ACCOUNTS RECEIVABLE</b>							
ACCOUNTS RECEIVABLE	6.73	283,762.19	89,715.77	30,434.43	0.00	0.00	403,919.12
RENT RECEIVABLE	0.00	0.00	0.00	0.00	1,831.89	14,984.82	16,816.71
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STPUD GRANT REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	88,662.34	0.00	0.00	0.00	0.00	0.00	88,662.34
A/R-EDGEWOOD WTR CO.	0.00	725.41	0.00	0.00	0.00	0.00	725.41
INTEREST RECEIVABLE - INVEST.	18,033.08	20,036.76	10,018.38	2,003.67	0.00	0.00	50,091.89
DELINQ. PROPERTY TAXES RECEIV	8,564.31	0.00	0.00	0.00	0.00	0.00	8,564.31
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total ACCOUNTS RECEIVABLE</b>	<b>115,488.04</b>	<b>307,183.32</b>	<b>101,063.63</b>	<b>32,659.68</b>	<b>1,831.89</b>	<b>14,984.82</b>	<b>573,211.38</b>
<b>MATERIAL INVENTORY</b>							
MATERIAL INVENTORY	0.00	142,728.28	807.62	0.00	0.00	0.00	143,535.90
<b>Total MATERIAL INVENTORY</b>	<b>0.00</b>	<b>142,728.28</b>	<b>807.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,535.90</b>
<b>PREPAID EXPENSES</b>							
PREPAID EXPENSES	0.50	4,772.03	1,137.25	57,424.11	0.00	0.00	63,333.89
<b>Total PREPAID EXPENSES</b>	<b>0.50</b>	<b>4,772.03</b>	<b>1,137.25</b>	<b>57,424.11</b>	<b>0.00</b>	<b>0.00</b>	<b>63,333.89</b>
<b>DEFERRED CHARGES BOND ISSUE COSTS (NET)</b>							
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(284,617.93)	0.00	0.00	0.00	0.00	(284,617.93)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 11/30/2022

<b>Total DEFERRED CHARGES BOND ISSURE COSTS ( NET)</b>	<u>0.00</u>	<u>65,081.61</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>65,081.61</u>
<b>Total CURRENT ASSETS</b>	7,480,903.68	9,147,655.51	4,553,575.73	1,214,401.00	2,739.41	160,878.93	22,560,154.26

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 11/30/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
<b>FIXED ASSETS</b>							
<b>PROPERTY PLANT &amp; EQUIPMENT (NET)</b>							
OFFICE EQUIPMENT	0.00	82,955.44	40,151.99	0.00	0.00	0.00	123,107.43
ACCUM. DEPR. OFFICE EQUIP.	0.00	(63,614.43)	(29,255.88)	0.00	0.00	0.00	(92,870.31)
EQUIPMENT	0.00	4,614,265.01	287,681.77	0.00	0.00	0.00	4,901,946.78
ACCUM. DEPR. EQUIPMENT	0.00	(2,643,178.11)	(130,967.64)	0.00	0.00	0.00	(2,774,145.75)
UTILITY PLANT IN SERVICE	0.00	20,484,991.85	5,659,395.29	0.00	0.00	0.00	26,144,387.14
ACCUM. DEPR. UTILITY PLANT	0.00	(3,417,070.72)	(5,302,537.59)	0.00	0.00	0.00	(8,719,608.31)
INFRASTRUCTURE	0.00	28,819,215.50	1,239,746.33	0.00	0.00	0.00	30,058,961.83
ACCUM. DEPR. INFRASTRUCTURE	0.00	(10,042,809.27)	(293,904.09)	0.00	0.00	0.00	(10,336,713.36)
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	(278,430.93)	0.00	0.00	0.00	0.00	(278,430.93)
VEHICLES & EQUIPMENT	0.00	552,313.34	8,113.28	0.00	0.00	0.00	560,426.62
ACCUM. DEPR. VEHICLES & EQUIP	0.00	(504,685.86)	(8,113.28)	0.00	0.00	0.00	(512,799.14)
CONSTRUCTION IN PROGRESS	0.00	1,276,501.19	146,967.98	0.00	0.00	0.00	1,423,469.17
<b>Total PROPERTY PLANT &amp; EQUIPMENT (NET)</b>	<b>0.00</b>	<b>39,685,580.27</b>	<b>1,617,278.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,302,858.43</b>
<b>Total FIXED ASSETS</b>	<b>0.00</b>	<b>39,685,580.27</b>	<b>1,617,278.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,302,858.43</b>
<b>Total ASSETS</b>	<b>7,480,903.68</b>	<b>48,833,235.78</b>	<b>6,170,853.89</b>	<b>1,214,401.00</b>	<b>2,739.41</b>	<b>160,878.93</b>	<b>63,863,012.69</b>
<b>LIABILITIES</b>							
<b>CURRENT LIABILITIES</b>							
ACCOUNTS PAYABLE	26,920.32	56,990.35	9,012.51	93,253.20	633.63	3,051.64	189,861.65
ACCOUNTS PAYABLE - TRADE	(6.10)	(2,899.56)	(168,726.50)	(6.10)	0.00	0.00	(171,638.26)
LOSS PROTECTION PAYABLE	0.00	(270.01)	0.00	0.00	0.00	0.00	(270.01)
LINE PAYABLE	0.00	43.58	0.00	0.00	0.00	0.00	43.58
<b>Total ACCOUNTS PAYABLE</b>	<b>26,914.22</b>	<b>53,864.36</b>	<b>(159,713.99)</b>	<b>93,247.10</b>	<b>633.63</b>	<b>3,051.64</b>	<b>17,996.96</b>
<b>PAYROLL RELATED PAYABLES</b>							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	(0.96)	0.00	0.00	0.00	0.00	(0.96)
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	6,281.97	73,597.26	9,981.98	4,347.63	0.00	0.00	94,208.84
ACCRUED TAXES VAC/SICK	1,796.74	21,948.32	2,678.34	1,178.94	0.00	0.00	27,602.34
UNION DUES PAYABLE	(4.55)	(12.16)	(9.13)	(4.55)	0.00	0.00	(30.39)
OPFB PAYABLE	110,996.83	491,932.03	92,529.49	79,162.80	0.00	0.00	774,621.15

SIIS PAYABLE

0.00

(4,105.89)

0.00

0.00

0.00

0.00

(4,105.89)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 11/30/2022



KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 11/30/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIFE INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total PAYROLL RELATED PAYABLES</b>	<b>119,070.99</b>	<b>583,358.61</b>	<b>105,180.68</b>	<b>84,684.82</b>	<b>0.00</b>	<b>0.00</b>	<b>892,295.10</b>
<b>REFUNDABLE DEPOSITS</b>							
REFUNDABLE DEPOSITS	0.00	126,527.00	70,477.00	0.00	1,000.00	7,176.00	205,180.00
PREPAID USER FEES	0.00	48,447.15	16,694.97	4,372.78	0.00	0.00	69,514.90
<b>Total REFUNDABLE DEPOSITS</b>	<b>0.00</b>	<b>174,974.15</b>	<b>87,171.97</b>	<b>4,372.78</b>	<b>1,000.00</b>	<b>7,176.00</b>	<b>274,694.90</b>
<b>Total CURRENT LIABILITIES</b>	<b>145,985.21</b>	<b>812,197.12</b>	<b>32,638.66</b>	<b>182,304.70</b>	<b>1,633.63</b>	<b>10,227.64</b>	<b>1,184,986.96</b>
<b>LONG TERM LIABILITIES</b>							
<b>BONDS PAYABLE</b>							
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	155,643.28	0.00	0.00	0.00	0.00	155,643.28
SRF LOAN INTEREST PAYABLE	0.00	2,068.75	0.00	0.00	0.00	0.00	2,068.75
SRF Loan Payable #2	0.00	1,091,325.56	0.00	0.00	0.00	0.00	1,091,325.56
SRF Loan Interest Payable	0.00	13,459.70	0.00	0.00	0.00	0.00	13,459.70
SRF Loan Payable #3	0.00	1,482,606.92	0.00	0.00	0.00	0.00	1,482,606.92
SRF Loan Interest Payable #3	0.00	17,605.95	0.00	0.00	0.00	0.00	17,605.95
SRF Loan Payable #4	0.00	6,718,424.01	0.00	0.00	0.00	0.00	6,718,424.01
SRF Loan Interest Payable #4	0.00	66,904.30	0.00	0.00	0.00	0.00	66,904.30
SRF LOAN #5 PAYABLE	0.00	4,217,163.93	0.00	0.00	0.00	0.00	4,217,163.93
SRF LOAN #5 INTEREST PAYABLE	0.00	40,063.05	0.00	0.00	0.00	0.00	40,063.05
<b>Total BONDS PAYABLE</b>	<b>0.00</b>	<b>13,805,265.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,805,265.45</b>
<b>Total LONG TERM LIABILITIES</b>	<b>0.00</b>	<b>13,805,265.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,805,265.45</b>
<b>Total LIABILITIES</b>	<b>145,985.21</b>	<b>14,617,462.57</b>	<b>32,638.66</b>	<b>182,304.70</b>	<b>1,633.63</b>	<b>10,227.64</b>	<b>14,990,252.41</b>
<b>FUND EQUITY</b>							
<b>CONTRIBUTED CAPITAL</b>							
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
<b>Total CONTRIBUTED CAPITAL</b>	<b>0.00</b>	<b>815,873.22</b>	<b>536,502.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,352,375.40</b>
<b>RETAINED EARNINGS</b>							
RETAINED EARNINGS	5,555,195.10	29,445,060.93	2,016,748.26	1,121,381.72	(139.07)	72,415.37	38,210,662.31
<b>Total RETAINED EARNINGS</b>	<b>5,555,195.10</b>	<b>29,445,060.93</b>	<b>2,016,748.26</b>	<b>1,121,381.72</b>	<b>(139.07)</b>	<b>72,415.37</b>	<b>38,210,662.31</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 11/30/2022

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KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 11/30/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINE RIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
<b>FUND BALANCE - UNRESERVED</b>							
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	0.00	5,306,564.21
<b>Total FUND BALANCE - UNRESERVED</b>	<b>575,581.68</b>	<b>2,282,888.11</b>	<b>2,448,094.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,306,564.21</b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>							
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
<b>Total INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>0.00</b>	<b>691,759.85</b>	<b>888,002.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,579,762.79</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>							
ADVALOREM TAXES	872,401.81	0.00	0.00	0.00	0.00	0.00	872,401.81
PERSONAL PROPERTY TAX	4,110.55	0.00	0.00	0.00	0.00	0.00	4,110.55
ADVALOREM MAKE-UP	695,888.65	0.00	0.00	0.00	0.00	0.00	695,888.65
STATE TAX DISTRIBUTION	964,111.07	0.00	0.00	0.00	0.00	0.00	964,111.07
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
STPUD GRANT	0.00	(0.32)	0.00	0.00	0.00	0.00	(0.32)
USER FEES - RESIDENTIAL	0.00	4,930,583.27	2,478,875.52	597,312.08	0.00	0.00	8,006,770.87
RESIDENTIAL TIER 1 CONSUMPTION	0.00	482,471.98	45,629.51	0.00	0.00	0.00	528,101.49
RESIDENTIAL TIER 2 CONSUMPTION	0.00	112,895.79	0.00	0.00	0.00	0.00	112,895.79
RESIDENTIAL TIER 3 CONSUMPTION	0.00	117,667.66	0.00	0.00	0.00	0.00	117,667.66
RESIDENTIAL FIRE PROTECTION	0.00	113,148.52	0.00	0.00	0.00	0.00	113,148.52
USER FEES - COMMERCIAL	0.00	514,617.77	58,747.73	55,200.30	0.00	0.00	628,565.80
COMMERCIAL FIRE PROTECTION	0.00	133,061.74	0.00	0.00	0.00	0.00	133,061.74
COMMERCIAL CONSUMPTION	0.00	137,287.94	49,583.17	0.00	0.00	0.00	186,871.11
PENALTIES ON USER FEES	0.00	69,350.46	30,918.34	9,853.03	0.00	0.00	110,121.83
SERVICE CHARGES	0.00	22,441.22	0.00	0.00	0.00	0.00	22,441.22
RETURN CHECK FEES	0.00	640.00	0.00	0.00	0.00	0.00	640.00
CONNECTION FEES	0.00	146,400.00	18,000.00	0.00	0.00	0.00	164,400.00
INTEREST ON INVESTMENTS	84,359.70	103,839.90	48,966.01	11,694.00	0.00	0.00	248,859.61
TRANSFER FEE REVENUE	0.00	10,482.37	3,949.48	911.02	0.00	0.00	15,342.87
PLAN REVIEW FEE	0.00	5,000.00	2,500.00	0.00	0.00	0.00	7,500.00
SERVLINe ADMIN REVENUE	0.00	2,559.59	0.00	0.00	0.00	0.00	2,559.59
SERVLINe LOSS INSURANCE	0.00	42,568.90	0.00	0.00	0.00	0.00	42,568.90
SERVLINe LINE INSURANCE	0.00	3,521.49	0.00	0.00	0.00	0.00	3,521.49
RENTAL INCOME	25,606.83	0.00	0.00	0.00	7,250.00	143,156.67	176,013.50
OTHER REVENUE	861.88	38,687.28	97.50	16.25	0.00	285.00	39,947.91
PAYROLL - MANAGER	(73,296.28)	(246,109.14)	(117,685.57)	(51,612.48)	0.00	0.00	(488,703.47)
PAYROLL - MAINTENANCE	(50,602.76)	(528,266.54)	0.00	(36,144.86)	0.00	0.00	(615,014.16)
PAYROLL - OFFICE	(32,387.69)	(86,367.66)	(64,775.56)	(32,387.25)	0.00	0.00	(215,918.16)
EMPLOYEE BENEFITS - FICA/MEDIC	(2,273.65)	(13,276.79)	(2,954.12)	(1,746.00)	0.00	0.00	(8,250.56)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 11/30/2022

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KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 11/30/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
EMPLOYEE BENEFITS - MED. INS	(65,618.90)	(292,747.61)	(58,075.30)	(49,636.82)	0.00	0.00	(466,078.63)
EMPLOYEE BENEFITS - PERS	(39,186.29)	(202,450.47)	(43,561.92)	(28,720.49)	0.00	0.00	(313,919.17)
EMPLOYEE BENEFITS - SIIS	(2,403.68)	(9,366.39)	(1,686.86)	(1,745.89)	0.00	0.00	(15,202.82)
SEP/IRA	(154.54)	(1,312.91)	(180.34)	(78.92)	0.00	0.00	(1,726.71)
UNIFORMS	(952.18)	(5,769.44)	(163.80)	(596.66)	0.00	0.00	(7,482.08)
OPER EXPENSE	3,400.45	31,029.25	5,525.75	2,550.40	0.00	0.00	42,505.85
ACCRUED LEAVE EXPENSE	588.60	(6,722.82)	654.93	893.64	0.00	0.00	(4,585.65)
OTHER PAYROLL EXPENSES	(532.68)	(2,632.93)	(196.40)	(374.28)	0.00	0.00	(3,736.29)
CAR ALLOWANCE EXPENSE	930.04	4,642.85	624.15	3.16	0.00	0.00	6,200.20
ACCOUNTING	(3,251.28)	(39,015.39)	(19,507.70)	(3,251.28)	0.00	0.00	(65,025.65)
LEGAL	(10,756.02)	(40,390.64)	(13,256.95)	(3,148.30)	0.00	0.00	(67,551.91)
LEGAL - LABOR NEGOTIATIONS	(525.17)	(3,437.44)	(381.94)	(429.67)	0.00	0.00	(4,774.22)
ENGINEERING & SURVEYING	(45,375.32)	(16,208.14)	(2,500.43)	(394.59)	0.00	0.00	(64,478.48)
EROSION AND DRAINAGE	(5,147.72)	0.00	0.00	0.00	0.00	0.00	(5,147.72)
ROAD MAINTENANCE & SUPPLIES	(263,877.26)	0.00	0.00	0.00	0.00	0.00	(263,877.26)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(343,076.79)	0.00	0.00	(343,076.79)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,727.00)	0.00	0.00	(31,727.00)
DCLTSA PRO-RATA M & O	0.00	0.00	(946,964.50)	0.00	0.00	0.00	(946,964.50)
DCLTSA ASSESSMENTS	0.00	0.00	(703,396.50)	0.00	0.00	0.00	(703,396.50)
BAD DEBTS	(1,974.73)	0.00	0.00	0.00	0.00	0.00	(1,974.73)
BANK CHARGES	0.00	(62,316.45)	(42,698.94)	(10,415.49)	0.00	0.00	(115,430.88)
BUILDING REPAIRS AND MAINT.	(1,685.43)	(5,120.37)	(2,074.50)	(345.77)	(733.19)	(14,112.33)	(24,071.59)
COMPUTER EXPENSE	(3,805.18)	(73,209.39)	(22,965.64)	(7,667.51)	0.00	0.00	(107,647.72)
DUES & SUBSCRIPTIONS	(815.91)	(11,504.02)	(4,716.53)	(824.91)	0.00	0.00	(17,861.37)
EQUIP. SUPPLIES/MAINT./REPAIRS	(1,097.56)	(21,833.97)	(174,733.56)	(8.80)	0.00	(192.50)	(197,866.39)
EQUIPMENT RENTAL	(270.84)	(9,748.93)	(4,696.76)	(1,040.50)	(15.45)	(276.25)	(16,048.73)
FIELD SUPPLIES, TOOLS & SIGNS	(1,442.59)	0.00	0.00	(5,710.00)	0.00	0.00	(7,152.59)
SECURITY EXPENSE	(3.93)	(10,172.34)	(9,688.46)	(3.93)	0.00	0.00	(19,868.66)
INSURANCE AND BONDS	(7,384.36)	(180,593.85)	(43,251.52)	(7,208.59)	(3,083.40)	(5,829.82)	(247,351.54)
SAFETY EQUIPMENT	(77.60)	(440.03)	(127.88)	(61.52)	0.00	0.00	(707.03)
INVENTORY PARTS	0.00	(22,014.33)	(326.39)	0.00	0.00	0.00	(22,340.72)
METER REPAIR & MAINT	0.00	(283.32)	0.00	0.00	0.00	0.00	(283.32)
LIEN FEES	0.00	38.00	0.00	0.00	0.00	0.00	38.00
MISCELLANEOUS EXPENDITURES	(6,231.80)	(13,404.12)	(9,909.53)	(2,495.32)	(549.92)	(9,719.95)	(42,310.64)
OFFICE JANITORIAL	(2,526.77)	(11,196.52)	(5,597.05)	(933.02)	(560.00)	(9,125.00)	(29,938.36)

OFFICE AND FACILITIES RENT

(5,089.91)

(61,078.86)

(30,539.42)

(5,089.91)

0.00

0.00

(101,798.10)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 11/30/2022

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 11/30/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINE RIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
OFFICE SUPPLIES	(1,477.15)	(14,174.84)	(7,411.95)	(1,495.09)	(89.51)	(523.99)	(25,172.52)
PERMITS AND FEES	(143.27)	(11,392.81)	(760.22)	(1,126.70)	0.00	0.00	(13,423.00)
POSTAGE	0.00	(8,673.17)	(5,937.35)	(1,444.24)	0.00	0.00	(16,054.76)
PUBLICATION CHARGES	(994.06)	(788.59)	(260.14)	(1,851.40)	0.00	0.00	(3,894.19)
SHOP SUPPLIES/SMALL TOOLS	0.00	(3,310.47)	0.00	0.00	0.00	0.00	(3,310.47)
TELEPHONE	(237.44)	(21,856.80)	(2,369.74)	(237.44)	0.00	0.00	(24,701.42)
TRAINING AND SEMINARS	(835.94)	(7,590.52)	(2,036.74)	(855.68)	0.00	0.00	(11,318.88)
TRAVEL	(522.26)	(5,343.72)	(1,730.83)	(397.33)	0.00	0.00	(7,994.14)
TRUSTEE FEES	(2,730.00)	(32,760.00)	(16,380.00)	(2,730.00)	0.00	0.00	(54,600.00)
UTILITIES - GAS & ELECTRIC	(3,524.47)	(278,748.93)	(29,263.05)	(883.13)	(973.68)	(18,330.92)	(331,724.18)
VEHICLE EXP FUEL/OIL/SUPP	(11,076.20)	(56,397.30)	0.00	(9,386.94)	0.00	0.00	(76,860.44)
VEH EXP R&M	(13,369.66)	(24,494.79)	0.00	(2,957.87)	0.00	0.00	(40,822.32)
WATER MONITORING/SAMPLING	0.00	(25,436.00)	0.00	0.00	0.00	0.00	(25,436.00)
WATER/SEWER SHED MANAGEMENT	0.00	(26,811.24)	0.00	0.00	0.00	0.00	(26,811.24)
WATER DIST SYSTEM EXPENSE	0.00	(86,498.01)	0.00	0.00	0.00	0.00	(86,498.01)
WATER TREATMENT SYSTEM EXP	0.00	(58,890.27)	0.00	0.00	0.00	0.00	(58,890.27)
INTEREST EXPENSE	(4.99)	(508,022.35)	(29.91)	(4.99)	0.00	0.00	(508,062.24)
CAPITAL OUTLAY	(824,454.42)	(1,018,483.69)	(17,028.87)	(237,471.94)	0.00	(7,095.00)	(2,104,533.92)
AMORTIZATION OF BONDS	0.00	(17,847.96)	0.00	0.00	0.00	0.00	(17,847.96)
DEPRECIATION EXPENSE	0.00	(1,858,232.29)	(85,381.79)	0.00	0.00	0.00	(1,943,614.08)
<b>Total EXCESS REVENUE OVER EXPENDITURES</b>	<b>1,204,141.69</b>	<b>980,191.10</b>	<b>248,867.43</b>	<b>(89,285.42)</b>	<b>1,244.85</b>	<b>78,235.92</b>	<b>2,423,395.57</b>
<b>Total FUND EQUITY</b>	<b>7,334,918.47</b>	<b>34,215,773.21</b>	<b>6,138,215.23</b>	<b>1,032,096.30</b>	<b>1,105.78</b>	<b>150,651.29</b>	<b>48,872,760.28</b>









**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

GENERAL FUND (10)	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance						
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	12,226.97	11,093.00	1,133.97	320,063.69	338,349.00	(18,285.31)	554,671.00	(234,607.31)	(42.30)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	6.50	0.00	6.50	9,664.00	(9,657.50)	(99.93)%
ADVALOREM MAKE-UP	9,223.86	9,076.00	147.86	279,212.50	276,830.00	2,382.50	453,822.00	(174,609.50)	(38.48)%
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	288,725.00	288,725.00	0.00	692,940.00	(404,215.00)	(58.33)%
<b>Total TAXES</b>	<b>79,195.83</b>	<b>77,914.00</b>	<b>1,281.83</b>	<b>888,007.69</b>	<b>903,904.00</b>	<b>(15,896.31)</b>	<b>1,711,097.00</b>	<b>(823,089.31)</b>	<b>(48.10)%</b>
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	18,033.62	652.00	17,381.62	64,232.96	3,257.00	60,975.96	7,821.00	56,411.96	721.29%
RENTAL INCOME	0.00	1,850.00	(1,850.00)	0.00	9,250.00	(9,250.00)	22,200.00	(22,200.00)	(100.00)%
OTHER REVENUE	0.00	83.00	(83.00)	371.63	417.00	(45.37)	1,000.00	(628.37)	(62.84)%
<b>Total MISCELLANEOUS</b>	<b>18,033.62</b>	<b>2,585.00</b>	<b>15,448.62</b>	<b>104,604.59</b>	<b>52,924.00</b>	<b>51,680.59</b>	<b>71,021.00</b>	<b>33,583.59</b>	<b>47.29%</b>
<b>Total REVENUES</b>	<b>97,229.45</b>	<b>80,499.00</b>	<b>16,730.45</b>	<b>992,612.28</b>	<b>956,828.00</b>	<b>35,784.28</b>	<b>1,782,118.00</b>	<b>(789,505.72)</b>	<b>(44.30)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	4,404.94	4,311.00	(93.94)	22,021.10	21,553.00	(468.10)	51,728.00	29,706.90	57.43%
PAYROLL - MAINTENANCE	1,689.62	5,398.00	3,708.38	9,001.05	26,988.00	17,986.95	64,771.00	55,769.95	86.10%
PAYROLL - OFFICE	1,575.50	2,042.00	466.50	8,909.62	10,207.00	1,297.38	24,497.00	15,587.38	63.63%
EMPLOYEE BENEFITS - FICAMEDIC	113.07	175.00	61.93	593.61	875.00	281.39	2,099.00	1,505.39	71.72%
EMPLOYEE BENEFITS - MED. INS	3,007.39	4,402.00	1,394.61	17,814.80	23,393.00	5,578.20	55,580.00	37,775.20	67.95%
EMPLOYEE BENEFITS - PERS	1,952.37	3,054.00	1,101.63	10,269.18	15,268.00	4,998.82	36,646.00	26,376.82	71.98%
EMPLOYEE BENEFITS - SIIIS	36.14	119.00	82.86	242.49	491.00	248.51	1,688.00	1,455.51	85.72%
SEPIRA	6.19	8.00	1.81	36.34	40.00	3.66	97.00	60.66	62.54%
UNIFORMS	40.54	0.00	(40.54)	118.40	582.00	463.60	1,164.00	1,045.60	89.83%
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	6,329.15	18,171.00	11,841.85	43,609.00	37,279.85	85.49%
ACCRUED LEAVE EXPENSE	130.40	375.00	244.60	880.45	1,875.00	994.55	4,500.00	3,619.55	80.43%
OTHER PAYROLL EXPENSES	41.80	38.00	(3.80)	58.84	188.00	129.16	450.00	391.16	86.92%
CAR ALLOWANCE EXPENSE	(61.20)	(59.00)	2.20	(302.40)	(292.00)	10.40	(700.00)	(397.60)	56.80%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>14,202.39</b>	<b>23,497.00</b>	<b>9,294.61</b>	<b>75,972.63</b>	<b>119,339.00</b>	<b>43,366.37</b>	<b>286,149.00</b>	<b>210,176.37</b>	<b>73.45%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	440.75	525.00	84.25	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

	Current Period			Current Year Actual			YTD Budget			Total Budget -		
	Actual	Budget	Budget Variance	Actual	YTD Budget	YTD Budget Variance	Revised	Total Budget Variance	Percent Total Budget Remaining			
<b>GENERAL FUND (10)</b>												
LEGAL	88.89	229.00	140.11	526.71	1,145.00	618.29	2,750.00	2,223.29	80.85%			
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%			
ENGINEERING & SURVEYING	9.45	3,666.00	3,656.55	15,166.56	18,333.00	3,166.44	44,000.00	28,833.44	65.53%			
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%			
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	238,418.62	259,886.00	21,467.38	315,599.00	77,180.38	24.46%			
BUILDING REPAIRS AND MAINT.	6.15	579.00	572.85	138.40	2,893.00	2,754.60	6,942.00	6,803.60	98.01%			
COMPUTER EXPENSE	106.37	225.00	118.63	2,288.01	2,425.00	136.99	3,993.00	1,704.99	42.70%			
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	572.91	587.00	14.09	674.00	101.09	15.00%			
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	913.55	1,875.00	961.45	4,500.00	3,586.45	79.70%			
EQUIPMENT RENTAL	13.01	31.00	17.99	65.05	152.00	86.95	364.00	298.95	82.13%			
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,250.00	19,028.00	20,630.00	19,408.00	94.08%			
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%			
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	6,879.00	3,245.67	6,879.00	3,245.67	47.18%			
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%			
MISCELLANEOUS EXPENDITURES	142.61	632.00	489.39	2,510.12	3,157.00	646.88	7,578.00	5,067.88	66.88%			
OFFICE JANITORIAL	56.89	167.00	110.11	324.70	833.00	508.30	1,997.00	1,672.30	83.74%			
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	1,354.10	1,585.00	230.90	3,800.00	2,445.90	64.37%			
OFFICE SUPPLIES	46.53	150.00	103.47	189.26	751.00	561.74	1,804.00	1,614.74	89.51%			
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%			
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	100.00	100.00	255.00	255.00	100.00%			
TELEPHONE	12.77	12.00	(0.77)	64.36	60.00	(4.36)	144.00	79.64	55.31%			
TRAINING AND SEMINARS	0.00	394.00	394.00	29.89	1,969.00	1,939.11	4,726.00	4,696.11	99.37%			
TRAVEL	0.00	188.00	188.00	44.34	937.00	892.66	2,250.00	2,205.66	98.03%			
TRUSTEE FEES	162.50	162.00	(0.50)	780.00	812.00	32.00	2,100.00	1,320.00	62.86%			
UTILITIES - GAS & ELECTRIC	57.78	137.00	79.22	254.38	685.00	430.62	3,420.00	3,165.62	92.56%			
VEHICLE EXP FUEL/OIL/SUPP	373.81	1,036.00	662.19	2,407.12	5,182.00	2,774.88	12,436.00	10,028.88	80.64%			
VEH EXP R&M	176.54	716.00	539.46	9,767.98	3,582.00	(6,185.98)	8,601.00	(1,166.98)	(13.57)%			
<b>Total OPERATING EXPENSES</b>	<b>1,964.87</b>	<b>17,550.00</b>	<b>15,585.13</b>	<b>282,790.85</b>	<b>340,295.00</b>	<b>57,504.15</b>	<b>463,169.00</b>	<b>180,378.15</b>	<b>38.94%</b>			
<b>OTHER EXPENSES</b>												
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%			
CAPITAL OUTLAY	28,329.00	4,667.00	(23,662.00)	803,983.79	1,701,741.00	897,757.21	2,278,866.00	1,474,882.21	64.72%			
<b>Total OTHER EXPENSES</b>	<b>28,329.00</b>	<b>4,667.00</b>	<b>(23,662.00)</b>	<b>803,983.79</b>	<b>1,701,746.00</b>	<b>897,762.21</b>	<b>2,278,871.00</b>	<b>1,474,887.21</b>	<b>64.72%</b>			
<b>Total EXPENDITURES</b>	<b>44,496.26</b>	<b>45,714.00</b>	<b>1,217.74</b>	<b>1,162,747.27</b>	<b>2,161,380.00</b>	<b>998,632.73</b>	<b>3,028,189.00</b>	<b>1,865,441.73</b>	<b>61.60%</b>			
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>52,733.19</b>	<b>34,785.00</b>	<b>17,948.19</b>	<b>(170,134.99)</b>	<b>(1,204,552.00)</b>	<b>1,034,417.01</b>	<b>(1,246,071.00)</b>	<b>1,075,936.01</b>	<b>(86.35)%</b>			

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

WATER FUND (20)	Current Period			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance						
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	20,037.36	876.00	19,161.36	77,209.82	4,378.00	72,831.82	10,509.00	66,700.82	634.70%
PLAN REVIEW FEE	(125.00)	0.00	(125.00)	500.00	750.00	(250.00)	1,250.00	(750.00)	(60.00)%
OTHER REVENUE	2,336.70	2,150.00	186.70	15,853.84	10,750.00	5,103.84	25,800.00	(9,946.16)	(38.55)%
<b>Total MISCELLANEOUS</b>	<b>22,249.06</b>	<b>3,026.00</b>	<b>19,223.06</b>	<b>93,563.66</b>	<b>15,878.00</b>	<b>77,685.66</b>	<b>37,559.00</b>	<b>56,004.66</b>	<b>149.11%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	287,273.23	292,028.00	(4,754.77)	1,451,511.82	1,460,137.00	(8,625.18)	3,504,333.00	(2,052,821.18)	(58.58)%
RESIDENTIAL TIER 1 CONSUMPTION	18,808.70	24,500.00	(5,691.30)	152,953.94	171,500.00	(18,546.06)	350,000.00	(197,046.06)	(56.30)%
RESIDENTIAL TIER 2 CONSUMPTION	1,799.83	1,600.00	199.83	43,253.50	48,800.00	(5,536.50)	80,000.00	(36,736.50)	(45.92)%
RESIDENTIAL TIER 3 CONSUMPTION	1,025.93	720.00	305.93	43,514.81	48,240.00	(4,725.19)	72,000.00	(28,485.19)	(39.56)%
RESIDENTIAL FIRE PROTECTION	6,791.69	6,742.00	49.69	33,632.65	33,706.00	(73.35)	80,900.00	(47,267.35)	(58.43)%
USER FEES - COMMERCIAL	29,747.18	30,382.00	(634.82)	151,716.33	151,910.00	(193.67)	364,584.00	(212,867.67)	(58.39)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	38,924.38	39,223.00	(298.62)	94,137.00	(55,212.62)	(58.65)%
COMMERCIAL CONSUMPTION	8,056.62	14,238.00	(6,181.38)	49,070.59	46,273.00	2,797.59	88,987.00	(39,916.41)	(44.86)%
PENALTIES ON USER FEES	4,116.93	4,100.00	16.93	19,368.21	20,500.00	(1,131.79)	49,200.00	(29,831.79)	(60.63)%
SERVICE CHARGES	400.00	1,350.00	(950.00)	5,300.00	6,750.00	(1,450.00)	16,200.00	(10,900.00)	(67.28)%
RETURN CHECK FEES	80.00	40.00	40.00	260.00	200.00	60.00	480.00	(220.00)	(45.83)%
CONNECTION FEES	0.00	0.00	0.00	15,800.00	10,200.00	5,600.00	10,200.00	5,600.00	54.90%
TRANSFER FEE REVENUE	156.00	480.00	(324.00)	2,511.00	2,400.00	111.00	5,760.00	(3,249.00)	(56.41)%
SERVLINE ADMIN REVENUE	151.97	150.00	1.97	759.51	748.00	11.51	1,798.00	(1,038.49)	(57.76)%
SERVLINE LOSS INSURANCE	1,216.93	2,608.00	(1,391.07)	10,294.44	13,037.00	(2,742.56)	31,293.00	(20,998.56)	(67.10)%
SERVLINE LINE INSURANCE	226.24	189.00	37.24	1,134.76	945.00	189.76	2,270.00	(1,135.24)	(50.01)%
<b>Total USER FEES</b>	<b>367,696.03</b>	<b>386,972.00</b>	<b>(19,275.97)</b>	<b>2,020,015.94</b>	<b>2,054,569.00</b>	<b>(34,553.06)</b>	<b>4,752,142.00</b>	<b>(2,732,126.06)</b>	<b>(57.49)%</b>
<b>Total REVENUES</b>	<b>389,945.09</b>	<b>389,998.00</b>	<b>(52.91)</b>	<b>2,113,579.60</b>	<b>2,070,447.00</b>	<b>43,132.60</b>	<b>4,789,701.00</b>	<b>(2,676,121.40)</b>	<b>(55.87)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	14,797.52	14,432.00	(365.52)	73,969.60	72,160.00	(1,809.60)	173,189.00	99,219.40	57.29%
PAYROLL - MAINTENANCE	24,373.37	34,282.00	9,908.63	154,411.49	171,408.00	16,996.51	411,382.00	256,970.51	62.47%
PAYROLL - OFFICE	4,201.35	5,443.00	1,241.65	23,758.98	27,215.00	3,456.02	65,321.00	41,562.02	63.63%
EMPLOYEE BENEFITS - FICAMEDIC	655.76	840.00	184.24	3,855.03	4,199.00	343.97	10,079.00	6,223.97	61.75%
EMPLOYEE BENEFITS - MED. INS	16,413.64	17,255.00	841.36	89,139.10	92,505.00	3,365.90	219,521.00	130,381.90	59.39%
EMPLOYEE BENEFITS - PERS	10,520.37	13,027.00	2,506.63	59,758.80	65,131.00	5,372.20	156,320.00	96,561.20	61.77%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

	Current Period			YTD Budget			Total Budget - Revised			Total Budget - Variance		Percent Total Budget Remaining
	Actual	Budget	Budget Variance	Current Year Actual	YTD Budget	Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining			
<b>WATER FUND (20)</b>												
EMPLOYEE BENEFITS - SIIIS	11.51	554.00	542.49	416.41	2,295.00	1,878.59	7,917.00	7,500.59	94.74%			
SEPIRA	59.58	80.00	20.42	364.97	400.00	35.03	962.00	597.03	62.06%			
UNIFORMS	260.88	0.00	(260.88)	1,387.77	2,886.00	1,498.23	5,772.00	4,384.23	75.96%			
OPEB EXPENSE	11,550.67	16,613.00	5,062.33	57,753.35	83,065.00	25,311.65	199,356.00	141,602.65	71.03%			
ACCRUED LEAVE EXPENSE	8.43	1,083.00	1,074.57	2,455.20	5,415.00	2,959.80	13,000.00	10,544.80	81.11%			
OTHER PAYROLL EXPENSES	110.82	0.00	(110.82)	1,108.22	1,600.00	491.78	3,200.00	2,091.78	65.37%			
CAR ALLOWANCE EXPENSE	(306.00)	(333.00)	(27.00)	(1,512.00)	(1,665.00)	(153.00)	(4,000.00)	(2,488.00)	62.20%			
<b>Total PAYROLL RELATED EXPENSES</b>	<b>82,657.90</b>	<b>103,276.00</b>	<b>20,618.10</b>	<b>466,866.92</b>	<b>526,614.00</b>	<b>59,747.08</b>	<b>1,262,019.00</b>	<b>795,152.08</b>	<b>63.01%</b>			
<b>OPERATING EXPENSES</b>												
ACCOUNTING	5,289.00	4,650.00	(639.00)	22,933.20	25,200.00	2,266.80	25,200.00	2,266.80	9.00%			
LEGAL	3,293.22	2,750.00	(543.22)	15,804.89	13,750.00	(2,054.89)	33,000.00	17,195.11	52.11%			
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	950.40	756.00	(194.40)	756.00	(194.40)	(25.71)%			
ENGINEERING & SURVEYING	113.40	1,062.00	948.60	1,138.90	5,313.00	4,174.10	12,750.00	11,611.10	91.07%			
BAD DEBTS	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	13,383.00	13,383.00	100.00%			
BANK CHARGES	3,679.33	3,808.00	128.67	19,079.67	19,040.00	(39.67)	45,696.00	26,616.33	58.25%			
BUILDING REPAIRS AND MAINT.	146.39	2,500.00	2,353.61	1,872.69	12,500.00	10,627.31	30,000.00	28,127.31	93.76%			
COMPUTER EXPENSE	1,291.60	2,700.00	1,418.40	24,294.89	35,652.00	11,357.11	68,942.00	44,647.11	64.76%			
DUES & SUBSCRIPTIONS	210.00	0.00	(210.00)	7,929.97	7,709.00	(220.97)	9,038.00	1,108.03	12.26%			
EQUIP. SUPPLIES/MAINT./REPAIRS	1,980.72	550.00	(1,400.72)	10,728.68	10,900.00	171.32	14,750.00	4,021.32	27.26%			
EQUIPMENT RENTAL	300.79	369.00	68.21	2,938.82	3,124.00	185.18	8,028.00	5,089.18	63.39%			
SECURITY EXPENSE	81.42	125.00	43.58	3,007.02	4,475.00	1,467.98	9,531.00	6,523.98	68.45%			
INSURANCE AND BONDS	1,443.17	2,333.00	889.83	80,417.54	87,900.00	7,482.46	104,231.00	23,813.46	22.85%			
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	200.00	200.00	500.00	500.00	100.00%			
INVENTORY PARTS	0.00	0.00	0.00	7,906.15	8,000.00	93.85	15,000.00	7,093.85	47.29%			
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%			
LIEN FEES	0.00	34.00	34.00	(38.00)	170.00	208.00	410.00	448.00	109.27%			
MISCELLANEOUS EXPENDITURES	1,707.60	600.00	(1,107.60)	6,163.97	3,000.00	(3,163.97)	7,200.00	1,036.03	14.39%			
OFFICE JANITORIAL	682.64	732.00	49.36	3,896.20	3,660.00	(236.20)	8,784.00	4,887.80	55.64%			
OFFICE AND FACILITIES RENT	3,249.84	3,800.00	550.16	16,249.20	18,999.00	2,749.80	45,598.00	29,348.80	64.36%			
OFFICE SUPPLIES	558.39	1,136.00	577.61	3,729.99	5,680.00	1,950.01	13,632.00	9,902.01	72.64%			
PERMITS AND FEES	556.32	660.00	103.68	3,649.52	4,180.00	530.48	8,771.00	5,121.48	58.39%			
POSTAGE	1,080.00	0.00	(1,080.00)	3,247.54	2,250.00	(997.54)	6,750.00	3,502.46	51.89%			
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	1,180.00	1,180.00	3,180.00	3,180.00	100.00%			
SHOP SUPPLIES/SMALL TOOLS	267.71	583.00	315.29	645.91	2,916.00	2,270.09	7,000.00	6,354.09	90.77%			

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

**WATER FUND (20)**

	Current Period			Current Year Actual	YTD Budget		Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance		YTD Budget	Variance			
TELEPHONE	1,168.52	1,314.00	145.48	6,034.19	6,570.00	535.81	15,768.00	9,733.81	61.73%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	3,182.73	9,570.00	6,387.27	22,968.00	19,785.27	86.14%
TRAVEL	0.00	1,117.00	1,117.00	1,579.00	5,585.00	4,006.00	13,404.00	11,825.00	88.22%
TRUSTEE FEES	1,950.00	1,950.00	0.00	9,360.00	9,750.00	390.00	25,200.00	15,840.00	62.86%
UTILITIES - GAS & ELECTRIC	13,824.51	19,678.00	5,853.49	93,473.28	86,583.00	(6,890.28)	196,779.00	103,305.72	52.50%
VEHICLE EXP FUEL/OIL/SUPP	2,876.95	8,291.00	5,414.05	15,842.41	41,453.00	25,610.59	99,486.00	83,643.59	84.08%
VEH EXP R&M	1,412.27	2,025.00	612.73	16,785.12	10,128.00	(6,657.12)	24,307.00	7,521.88	30.95%
WATER MONITORING/SAMPLING	760.00	1,482.00	722.00	9,425.00	7,411.00	(2,014.00)	17,785.00	8,360.00	47.01%
WATER/SEWER SHED MANAGEMENT	8.24	0.00	(8.24)	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	4,614.58	5,543.00	928.42	32,298.39	27,717.00	(4,581.39)	66,520.00	34,221.61	51.45%
WATER TREATMENT SYSTEM EXP	1,105.89	6,076.00	4,970.11	16,511.32	30,378.00	13,866.68	72,910.00	56,388.68	77.35%
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	4,875.60	4,875.00	(0.60)	11,701.00	6,825.40	58.33%
DEPRECIATION EXPENSE	109,423.34	107,782.00	(1,641.34)	564,574.56	538,911.00	(25,663.56)	1,293,387.00	728,812.44	56.35%
<b>Total OPERATING EXPENSES</b>	<b>164,010.96</b>	<b>196,539.00</b>	<b>32,528.04</b>	<b>1,025,719.99</b>	<b>1,080,485.00</b>	<b>54,765.01</b>	<b>2,417,345.00</b>	<b>1,391,625.01</b>	<b>57.57%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	28,020.35	28,907.00	886.65	140,101.75	144,537.00	4,435.25	346,890.00	206,788.25	59.61%
CAPITAL OUTLAY	31,015.98	350,000.00	318,984.02	1,018,483.69	3,100,000.00	2,081,516.31	8,040,385.00	7,021,901.31	87.33%
<b>Total OTHER EXPENSES</b>	<b>59,036.33</b>	<b>378,907.00</b>	<b>319,870.67</b>	<b>1,158,585.44</b>	<b>3,244,537.00</b>	<b>2,085,951.56</b>	<b>8,387,275.00</b>	<b>7,228,689.56</b>	<b>86.19%</b>
<b>Total EXPENDITURES</b>	<b>305,705.19</b>	<b>678,722.00</b>	<b>373,016.81</b>	<b>2,651,172.35</b>	<b>4,851,636.00</b>	<b>2,200,463.65</b>	<b>12,066,639.00</b>	<b>9,415,466.65</b>	<b>78.03%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>84,239.90</b>	<b>(288,724.00)</b>	<b>372,963.90</b>	<b>(537,592.75)</b>	<b>(2,781,189.00)</b>	<b>2,243,596.25</b>	<b>(7,276,938.00)</b>	<b>6,739,345.25</b>	<b>(92.61)%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

SEWER FUND (30)	Current Period			Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget							
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
INTEREST ON INVESTMENTS	10,018.68	407.00		9,611.68	36,299.71	2,035.00	34,264.71	4,888.00	31,411.71	642.63%
PLAN REVIEW FEE	(125.00)	150.00		(275.00)	500.00	750.00	(250.00)	1,500.00	(1,000.00)	(66.67)%
OTHER REVENUE	0.00	13.00		(13.00)	0.00	63.00	(63.00)	150.00	(150.00)	(100.00)%
<b>Total MISCELLANEOUS</b>	<b>9,893.68</b>	<b>570.00</b>		<b>9,323.68</b>	<b>36,799.71</b>	<b>2,848.00</b>	<b>33,951.71</b>	<b>6,538.00</b>	<b>30,261.71</b>	<b>462.86%</b>
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	145,675.34	145,926.00		(250.66)	729,023.27	729,630.00	(606.73)	1,751,117.00	(1,022,093.73)	(58.37)%
RESIDENTIAL TIER 1 CONSUMPTION	1,213.92	918.00		295.92	15,104.84	10,404.00	4,700.84	30,600.00	(15,495.16)	(50.64)%
USER FEES - COMMERCIAL	3,526.15	3,533.00		(6.85)	17,638.00	17,665.00	(27.00)	42,401.00	(24,763.00)	(58.40)%
COMMERCIAL CONSUMPTION	1,787.66	2,630.00		(842.34)	13,972.44	13,150.00	822.44	31,560.00	(17,587.56)	(55.73)%
PENALTIES ON USER FEES	5,048.64	1,700.00		3,348.64	12,364.65	8,500.00	3,864.65	20,400.00	(8,035.35)	(39.39)%
CONNECTION FEES	0.00	600.00		(600.00)	7,800.00	3,000.00	4,800.00	6,000.00	1,800.00	30.00%
TRANSFER FEE REVENUE	110.18	333.00		(222.82)	970.21	1,665.00	(694.79)	3,996.00	(3,025.79)	(75.72)%
<b>Total USER FEES</b>	<b>157,361.89</b>	<b>155,640.00</b>		<b>1,721.89</b>	<b>796,873.41</b>	<b>784,014.00</b>	<b>12,859.41</b>	<b>1,886,074.00</b>	<b>(1,089,200.59)</b>	<b>(57.75)%</b>
<b>Total REVENUES</b>	<b>167,255.57</b>	<b>156,210.00</b>		<b>11,045.57</b>	<b>833,673.12</b>	<b>786,862.00</b>	<b>46,811.12</b>	<b>1,892,612.00</b>	<b>(1,058,938.88)</b>	<b>(55.95)%</b>
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	7,066.34	6,943.00		(123.34)	35,334.30	34,713.00	(621.30)	83,314.00	47,979.70	57.59%
PAYROLL - OFFICE	3,151.01	4,082.00		930.99	17,819.20	20,410.00	2,590.80	48,991.00	31,171.80	63.63%
EMPLOYEE BENEFITS - FICAMEDIC	161.88	187.00		25.12	872.07	935.00	62.93	2,249.00	1,376.93	61.22%
EMPLOYEE BENEFITS - MED. INS	3,103.74	3,273.00		169.26	17,618.70	18,300.00	681.30	43,147.00	25,528.30	59.17%
EMPLOYEE BENEFITS - PERS	2,598.35	2,821.00		222.65	13,528.73	14,105.00	576.27	33,854.00	20,325.27	60.04%
EMPLOYEE BENEFITS - SIRS	2.67	43.00		40.33	24.44	178.00	153.56	614.00	589.56	96.02%
SEPIRA	6.97	11.00		4.03	45.64	51.00	5.36	128.00	82.36	64.34%
UNIFORMS	28.64	0.00		(28.64)	50.80	49.00	(1.80)	97.00	46.20	47.63%
OPEB EXPENSE	2,056.97	3,115.00		1,058.03	10,284.85	15,575.00	5,290.15	37,380.00	27,095.15	72.49%
ACCRUED LEAVE EXPENSE	625.08	333.00		(292.08)	1,974.18	1,665.00	(309.18)	4,000.00	2,025.82	50.65%
OTHER PAYROLL EXPENSES	83.14	17.00		(66.14)	102.57	81.00	(21.57)	200.00	97.43	48.72%
CAR ALLOWANCE EXPENSE	(40.80)	(33.00)		7.80	(201.80)	(165.00)	36.80	(400.00)	(198.40)	49.60%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>18,843.99</b>	<b>20,792.00</b>		<b>1,948.01</b>	<b>97,453.88</b>	<b>105,897.00</b>	<b>8,443.12</b>	<b>253,574.00</b>	<b>156,120.12</b>	<b>61.57%</b>
<b>OPERATING EXPENSES</b>										
ACCOUNTING	2,644.50	2,795.00		150.50	11,466.60	12,600.00	1,133.40	12,600.00	1,133.40	9.00%



LEGAL

533,332

1,375,000

841,681

3,160,260

6,875,000

3,714,741

16,500,000

13,339,740

80.85%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

**Statement of Revenues and Expenditures**

**From 11/1/2022 Through 11/30/2022**

**SEWER FUND (30)**

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 11/1/2022 Through 11/30/2022**

	Current Period			Current Year Actual			YTD Budget			Total Budget -			Percent Total Budget Remaining
	Actual	Budget	Variance	Actual	YTD Budget	Variance	Revised	Variance					
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	105.60	84.00	(21.60)	84.00	(21.60)	25.71%				
ENGINEERING & SURVEYING	56.70	521.00	464.30	635.94	2,605.00	1,969.06	6,250.00	5,614.06	89.82%				
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	195,419.50	366,462.00	171,042.50	732,924.00	537,504.50	73.34%				
DCLTSA ASSESSMENTS	0.00	0.00	0.00	247,324.50	248,324.00	999.50	496,649.00	249,324.50	50.20%				
BAD DEBTS	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	13,202.00	13,202.00	100.00%				
BANK CHARGES	2,521.02	2,599.00	77.98	13,073.12	12,995.00	(78.12)	31,191.00	18,117.88	58.09%				
BUILDING REPAIRS AND MAINT.	36.89	2,618.00	2,581.11	830.30	13,090.00	12,259.70	31,419.00	30,588.70	97.36%				
COMPUTER EXPENSE	466.93	2,000.00	1,533.07	8,183.53	10,650.00	2,466.47	26,484.00	18,300.47	69.10%				
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	3,437.50	3,800.00	362.50	4,346.00	908.50	20.90%				
EQUIP. SUPPLIES/MAINT./REPAIRS	7,974.32	14,482.00	6,507.68	43,065.57	72,410.00	29,344.43	173,787.00	130,721.43	75.22%				
EQUIPMENT RENTAL	78.02	80.00	1.98	1,379.64	1,488.00	108.36	3,847.00	2,467.36	64.14%				
SECURITY EXPENSE	392.87	451.00	58.13	3,156.89	3,102.00	(54.89)	7,120.00	3,963.11	55.66%				
INSURANCE AND BONDS	0.00	0.00	0.00	21,799.96	22,327.00	527.04	22,327.00	527.04	2.36%				
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%				
MISCELLANEOUS EXPENDITURES	813.16	383.00	(430.16)	3,018.19	1,915.00	(1,103.19)	4,600.00	1,581.81	34.39%				
OFFICE JANITORIAL	341.32	366.00	24.68	1,948.10	1,830.00	(118.10)	4,392.00	2,443.90	55.64%				
OFFICE AND FACILITIES RENT	1,624.92	1,900.00	275.08	8,124.60	9,499.00	1,374.40	22,789.00	14,674.40	64.36%				
OFFICE SUPPLIES	279.20	605.00	325.80	2,160.93	3,025.00	864.07	7,266.00	5,105.07	70.26%				
PERMITS AND FEES	0.00	0.00	0.00	378.96	405.00	26.04	405.00	26.04	6.43%				
POSTAGE	740.00	771.00	31.00	2,219.79	2,312.00	92.21	4,625.00	2,405.21	52.00%				
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	90.00	90.00	1,590.00	1,590.00	100.00%				
TELEPHONE	128.21	127.00	(1.21)	645.11	635.00	(10.11)	1,524.00	878.89	57.67%				
TRAINING AND SEMINARS	0.00	489.00	489.00	179.37	2,445.00	2,265.63	5,874.00	5,694.63	96.95%				
TRAVEL	0.00	288.00	288.00	265.90	1,440.00	1,174.10	3,462.00	3,186.10	92.32%				
TRUSTEE FEES	975.00	975.00	0.00	4,680.00	4,875.00	195.00	12,600.00	7,920.00	62.86%				
UTILITES - GAS & ELECTRIC	2,125.54	2,117.00	(8.54)	9,119.51	8,701.00	(418.51)	23,518.00	14,398.49	61.22%				
DEPRECIATION EXPENSE	4,695.75	5,847.00	1,151.25	23,948.21	29,235.00	5,286.79	70,164.00	46,215.79	65.87%				
<b>Total OPERATING EXPENSES</b>	<b>26,427.67</b>	<b>50,939.00</b>	<b>24,511.33</b>	<b>609,727.58</b>	<b>853,219.00</b>	<b>243,491.42</b>	<b>1,742,049.00</b>	<b>1,132,321.42</b>	<b>65.00%</b>				
<b>OTHER EXPENSES</b>													
INTEREST EXPENSE	0.00	0.00	0.00	0.00	35.00	35.00	35.00	35.00	100.00%				
CAPITAL OUTLAY	6,339.50	0.00	(6,339.50)	17,028.87	78,700.00	61,671.13	211,634.00	194,605.13	91.95%				
<b>Total OTHER EXPENSES</b>	<b>6,339.50</b>	<b>0.00</b>	<b>(6,339.50)</b>	<b>17,028.87</b>	<b>78,735.00</b>	<b>61,706.13</b>	<b>211,669.00</b>	<b>194,640.13</b>	<b>91.95%</b>				
<b>Total EXPENDITURES</b>	<b>51,611.16</b>	<b>71,731.00</b>	<b>20,119.84</b>	<b>724,210.33</b>	<b>1,037,851.00</b>	<b>313,640.67</b>	<b>2,207,292.00</b>	<b>1,483,081.67</b>	<b>67.19%</b>				

KINGSBURY GENERAL IMPROVEMENT DISTRICT					
Statement of Revenues and Expenditures					
From 11/1/2022 Through 11/30/2022					
EXCESS REVENUE OVER EXPENDITURES					
	<u>115,644.41</u>	<u>84,479.00</u>	<u>31,165.41</u>	<u>109,462.79</u>	<u>360,451.79</u>
				<u>(250,989.00)</u>	<u>(314,880.00)</u>
					<u>424,142.79</u>
					<u>(134.79)%</u>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance						
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	2,003.72	102.00	1,901.72	8,366.42	5,100.00	7,856.42	1,222.00	7,144.42	58.65%
OTHER REVENUE	0.00	2.00	(2.00)	0.00	10.00	(10.00)	26.00	(26.00)	(100.00)%
<b>Total MISCELLANEOUS</b>	<b>2,003.72</b>	<b>104.00</b>	<b>1,899.72</b>	<b>128,366.42</b>	<b>120,520.00</b>	<b>7,846.42</b>	<b>121,248.00</b>	<b>7,118.42</b>	<b>5.87%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	35,261.01	35,130.00	131.01	175,756.30	175,650.00	106.30	421,560.00	(245,803.70)	(58.31)%
USER FEES - COMMERCIAL	3,245.70	3,247.00	(1.30)	16,230.30	16,235.00	(4.70)	38,970.00	(22,739.70)	(58.35)%
PENALTIES ON USER FEES	1,626.94	534.00	1,092.94	4,069.53	2,670.00	1,399.53	6,408.00	(2,338.47)	(36.49)%
TRANSFER FEE REVENUE	26.65	81.00	(54.35)	215.65	405.00	(189.35)	972.00	(756.35)	(77.81)%
<b>Total USER FEES</b>	<b>40,160.30</b>	<b>38,992.00</b>	<b>1,168.30</b>	<b>196,271.78</b>	<b>194,960.00</b>	<b>1,311.78</b>	<b>467,910.00</b>	<b>(271,638.22)</b>	<b>(58.05)%</b>
<b>Total REVENUES</b>	<b>42,164.02</b>	<b>39,096.00</b>	<b>3,068.02</b>	<b>324,638.20</b>	<b>315,480.00</b>	<b>9,158.20</b>	<b>589,158.00</b>	<b>(264,519.80)</b>	<b>(44.90)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	3,097.30	3,052.00	(45.30)	15,486.50	15,257.00	(229.50)	36,621.00	21,134.50	57.71%
PAYROLL - MAINTENANCE	1,206.88	3,855.00	2,648.12	6,429.32	19,275.00	12,845.68	46,266.00	39,836.68	86.10%
PAYROLL - OFFICE	1,575.50	2,041.00	465.50	8,909.52	10,205.00	1,295.48	24,497.00	15,587.48	63.63%
EMPLOYEE BENEFITS - FICAMEDIC	87.17	134.00	46.83	461.81	670.00	208.19	1,612.00	1,150.19	71.35%
EMPLOYEE BENEFITS - MED. INS	2,312.03	3,255.00	942.97	13,820.40	17,597.00	3,776.60	41,703.00	27,882.60	66.86%
EMPLOYEE BENEFITS - PERS	1,437.91	2,257.00	819.09	7,650.68	11,285.00	3,634.32	27,091.00	19,440.32	71.76%
EMPLOYEE BENEFITS - SIIIS	26.04	81.00	54.96	175.80	332.00	156.20	1,151.00	975.20	84.73%
SEPIRA	2.13	4.00	1.87	16.05	20.00	3.95	48.00	31.95	66.56%
UNIFORMS	21.94	0.00	(21.94)	53.81	364.00	310.19	727.00	673.19	92.60%
OPER EXPENSE	949.36	2,596.00	1,646.64	4,746.80	12,980.00	8,233.20	31,150.00	26,403.20	84.76%
ACCRUED LEAVE EXPENSE	79.09	167.00	87.91	906.57	835.00	(71.57)	2,000.00	1,093.43	54.67%
OTHER PAYROLL EXPENSES	41.62	25.00	(16.62)	51.47	125.00	73.53	300.00	248.53	82.84%
CAR ALLOWANCE EXPENSE	0.00	(4.00)	(4.00)	0.00	(20.00)	(20.00)	(50.00)	(50.00)	100.00%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>10,836.97</b>	<b>17,463.00</b>	<b>6,626.03</b>	<b>58,708.73</b>	<b>88,925.00</b>	<b>30,216.27</b>	<b>213,116.00</b>	<b>154,407.27</b>	<b>72.45%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	440.75	387.00	(53.75)	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	88.89	229.00	140.11	526.71	1,145.00	618.29	2,750.00	2,223.29	80.85%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	118.80	95.00	(23.80)	95.00	(23.80)	(25.05)%
ENGINEERING & SURVEYING	9.45	0.00	(9.45)	83.83	500.00	416.17	500.00	416.17	83.23%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

	SNOW REMOVAL SPECIAL REVENUE (60)											
	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining			
SNOW REMOVAL - PLOWING	48,501.25	60,000.00	11,498.75	48,501.25	100,000.00	51,498.75	675,000.00	626,498.75	92.81%			
SNOW REMOVAL - SANDING	7,445.77	7,500.00	54.23	7,445.77	12,500.00	5,054.23	75,000.00	67,554.23	90.07%			
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%			
BAD DEBTS	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	3,211.00	3,211.00	100.00%			
BANK CHARGES	613.22	632.00	18.78	3,179.94	3,160.00	(19.94)	7,587.00	4,407.06	58.09%			
BUILDING REPAIRS AND MAINT.	6.15	440.00	433.85	138.40	2,196.00	2,057.60	5,276.00	5,137.60	97.39%			
COMPUTER EXPENSE	221.27	200.00	(21.27)	3,699.85	4,020.00	321.15	5,932.00	2,233.15	37.65%			
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	572.91	595.00	22.09	685.00	112.09	16.36%			
EQUIP. SUPPLES/MAINT./REPAIRS	0.00	0.00	0.00	0.00	250.00	250.00	700.00	700.00	100.00%			
EQUIPMENT RENTAL	13.01	20.00	6.99	305.75	355.00	49.25	832.00	526.25	63.25%			
FIELD SUPPLIES, TOOLS & SIGNS	5,710.00	0.00	(5,710.00)	5,710.00	10,000.00	4,290.00	10,000.00	4,290.00	42.90%			
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%			
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	3,721.00	87.67	3,721.00	87.67	2.38%			
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%			
MISCELLANEOUS EXPENDITURES	138.86	467.00	328.14	506.37	2,335.00	1,828.63	5,600.00	5,093.63	90.95%			
OFFICE JANITORIAL	56.89	61.00	4.11	324.70	305.00	(19.70)	732.00	407.30	55.64%			
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	1,354.10	1,581.00	226.90	3,800.00	2,445.90	64.37%			
OFFICE SUPPLIES	46.53	112.00	65.47	449.12	560.00	110.88	1,339.00	889.88	66.46%			
PERMITS AND FEES	500.00	0.00	(500.00)	563.16	668.00	104.84	668.00	104.84	15.69%			
POSTAGE	180.00	187.00	7.00	539.95	561.00	21.05	1,125.00	585.05	52.00%			
PUBLICATION CHARGES	0.00	0.00	0.00	1,127.76	100.00	(1,027.76)	2,265.00	1,137.24	50.21%			
TELEPHONE	12.77	12.00	(0.77)	64.36	60.00	(4.36)	144.00	79.64	55.31%			
TRAINING AND SEMINARS	0.00	71.00	71.00	29.89	355.00	325.11	852.00	822.11	96.49%			
TRAVEL	0.00	165.00	165.00	44.34	825.00	780.66	1,984.00	1,939.66	97.77%			
TRUSTEE FEES	162.50	162.00	(0.50)	780.00	812.00	32.00	2,100.00	1,320.00	62.86%			
UTILITIES - GAS & ELECTRIC	57.78	39.00	(18.78)	254.38	195.00	(59.38)	971.00	716.62	73.80%			
VEHICLE EXP FUEL/OIL/SUPP	487.47	1,036.00	548.53	2,110.75	5,180.00	3,069.25	12,436.00	10,325.25	83.03%			
VEH EXP R&M	176.54	654.00	477.46	1,597.66	3,270.00	1,672.34	7,852.00	6,254.34	79.65%			
Total OPERATING EXPENSES	65,139.92	75,191.00	10,051.08	85,573.18	162,212.00	76,638.82	841,975.00	756,401.82	89.84%			
OTHER EXPENSES												
INTEREST EXPENSE	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	100.00%			
CAPITAL OUTLAY	930.75	0.00	(930.75)	236,157.54	287,500.00	51,342.46	460,106.00	223,948.46	48.67%			
Total OTHER EXPENSES	930.75	0.00	(930.75)	236,157.54	287,510.00	51,352.46	460,116.00	223,958.46	48.67%			
Total EXPENDITURES	76,907.64	92,654.00	15,746.36	380,439.45	538,647.00	158,207.55	1,515,207.00	1,134,767.55	74.89%			
EXCESS REVENUE OVER EXPENDITURES	(34,743.62)	(53,558.00)	18,814.38	(55,801.25)	(223,167.00)	167,365.75	(926,049.00)	870,247.75	(93.97)%			

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

160 PINERIDGE RENTAL (70)	Current Period			Current Period Budget Variance	Current Year Actual			YTD Budget Variance	Total Budget - Revised		Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance		YTD Budget	YTD Budget Variance	Total Budget		Variance			
<b>REVENUES</b>												
<b>MISCELLANEOUS</b>												
RENTAL INCOME	1,450.00	0.00	1,450.00	7,250.00	0.00	7,250.00	0.00	7,250.00	0.00	7,250.00	0.00%	
<b>Total MISCELLANEOUS</b>	<u>1,450.00</u>	<u>0.00</u>	<u>1,450.00</u>	<u>7,250.00</u>	<u>0.00</u>	<u>7,250.00</u>	<u>0.00</u>	<u>7,250.00</u>	<u>0.00</u>	<u>7,250.00</u>	<u>0.00%</u>	
<b>Total REVENUES</b>	<u>1,450.00</u>	<u>0.00</u>	<u>1,450.00</u>	<u>7,250.00</u>	<u>0.00</u>	<u>7,250.00</u>	<u>0.00</u>	<u>7,250.00</u>	<u>0.00</u>	<u>7,250.00</u>	<u>0.00%</u>	
<b>EXPENDITURES</b>												
<b>OPERATING EXPENSES</b>												
BUILDING REPAIRS AND MAINT.	73.29	0.00	(73.29)	733.19	0.00	(733.19)	0.00	(733.19)	0.00	(733.19)	0.00%	
EQUIPMENT RENTAL	3.09	0.00	(3.09)	15.45	0.00	(15.45)	0.00	(15.45)	0.00	(15.45)	0.00%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	0.00	(3,083.40)	0.00	(3,083.40)	0.00	(3,083.40)	0.00%	
MISCELLANEOUS EXPENDITURES	108.75	0.00	(108.75)	549.92	0.00	(549.92)	0.00	(549.92)	0.00	(549.92)	0.00%	
OFFICE JANITORIAL	95.00	0.00	(95.00)	560.00	0.00	(560.00)	0.00	(560.00)	0.00	(560.00)	0.00%	
OFFICE SUPPLIES	58.04	0.00	(58.04)	89.51	0.00	(89.51)	0.00	(89.51)	0.00	(89.51)	0.00%	
UTILITIES - GAS & ELECTRIC	268.26	0.00	(268.26)	973.68	0.00	(973.68)	0.00	(973.68)	0.00	(973.68)	0.00%	
<b>Total OPERATING EXPENSES</b>	<u>606.43</u>	<u>0.00</u>	<u>(606.43)</u>	<u>6,005.15</u>	<u>0.00</u>	<u>(6,005.15)</u>	<u>0.00</u>	<u>(6,005.15)</u>	<u>0.00</u>	<u>(6,005.15)</u>	<u>0.00%</u>	
<b>Total EXPENDITURES</b>	<u>606.43</u>	<u>0.00</u>	<u>(606.43)</u>	<u>6,005.15</u>	<u>0.00</u>	<u>(6,005.15)</u>	<u>0.00</u>	<u>(6,005.15)</u>	<u>0.00</u>	<u>(6,005.15)</u>	<u>0.00%</u>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>843.57</u>	<u>0.00</u>	<u>843.57</u>	<u>1,244.85</u>	<u>0.00</u>	<u>1,244.85</u>	<u>0.00</u>	<u>1,244.85</u>	<u>0.00</u>	<u>1,244.85</u>	<u>0.00%</u>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

298 KINGSBURY GRADE RENTAL (30)	Current Period			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance						
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
RENTAL INCOME	8,149.07	5,519.00	2,630.07	41,893.60	27,595.00	14,298.60	66,230.00	(24,336.40)	(36.75)%
OTHER REVENUE	0.00	0.00	0.00	285.00	0.00	285.00	0.00	285.00	0.00%
<b>Total MISCELLANEOUS</b>	<u>8,149.07</u>	<u>5,519.00</u>	<u>2,630.07</u>	<u>42,178.60</u>	<u>27,595.00</u>	<u>14,583.60</u>	<u>66,230.00</u>	<u>(24,051.40)</u>	<u>(36.31)%</u>
<b>Total REVENUES</b>	<u>8,149.07</u>	<u>5,519.00</u>	<u>2,630.07</u>	<u>42,178.60</u>	<u>27,595.00</u>	<u>14,583.60</u>	<u>66,230.00</u>	<u>(24,051.40)</u>	<u>(36.31)%</u>
<b>EXPENDITURES</b>									
<b>OPERATING EXPENSES</b>									
BUILDING REPAIRS AND MAINT.	311.26	830.00	518.74	4,131.37	4,150.00	18.63	9,962.00	5,830.63	58.53%
EQUIPMENT RENTAL	16.25	12.00	(4.25)	81.25	60.00	(21.25)	151.00	69.75	46.19%
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	3,158.00	74.60	3,158.00	74.60	2.36%
MISCELLANEOUS EXPENDITURES	704.02	542.00	(162.02)	2,893.28	2,710.00	(183.28)	6,510.00	3,616.72	55.56%
OFFICE JANITORIAL	500.00	401.00	(99.00)	2,750.00	2,005.00	(745.00)	4,819.00	2,069.00	42.93%
OFFICE SUPPLIES	58.05	0.00	(58.05)	195.22	136.00	(59.22)	272.00	76.78	28.23%
UTILITIES - GAS & ELECTRIC	1,417.63	411.00	(1,006.63)	5,252.19	2,055.00	(3,197.19)	10,270.00	5,017.81	48.86%
<b>Total OPERATING EXPENSES</b>	<u>3,007.21</u>	<u>2,196.00</u>	<u>(811.21)</u>	<u>18,386.71</u>	<u>14,274.00</u>	<u>(4,112.71)</u>	<u>35,142.00</u>	<u>16,755.29</u>	<u>47.68%</u>
<b>OTHER EXPENSES</b>									
CAPITAL OUTLAY	3,250.00	0.00	(3,250.00)	7,095.00	0.00	(7,095.00)	0.00	(7,095.00)	0.00%
<b>Total OTHER EXPENSES</b>	<u>3,250.00</u>	<u>0.00</u>	<u>(3,250.00)</u>	<u>7,095.00</u>	<u>0.00</u>	<u>(7,095.00)</u>	<u>0.00</u>	<u>(7,095.00)</u>	<u>0.00%</u>
<b>Total EXPENDITURES</b>	<u>6,267.21</u>	<u>2,196.00</u>	<u>(4,061.21)</u>	<u>25,481.71</u>	<u>14,274.00</u>	<u>(11,207.71)</u>	<u>35,142.00</u>	<u>9,660.29</u>	<u>27.49%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>1,881.86</u>	<u>3,323.00</u>	<u>(1,431.14)</u>	<u>16,696.89</u>	<u>13,321.00</u>	<u>3,375.89</u>	<u>31,088.00</u>	<u>(14,391.11)</u>	<u>(46.29)%</u>









KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Combined Statement of Revenues and Expenditures  
 From 11/1/2022 Through 11/30/2022

	Current Period			Current Year Actual	YTD Budget		Total Budget	Total Budget		Percent Total Budget Remaining
	Actual	Budget	Variance		Budget	Variance		Variance		
<b>REVENUES</b>										
<b>TAXES</b>										
ADVALOREM TAXES	12,226.97	11,093.00	1,133.97	320,063.69	338,349.00	(18,285.31)	554,671.00	(234,607.31)	(42.30)%	
PERSONAL PROPERTY TAX	0.00	0.00	0.00	6.50	0.00	6.50	9,664.00	(9,657.50)	(99.99)%	
ADVALOREM MAKE-UP	9,223.86	9,076.00	147.86	279,212.50	276,830.00	2,382.50	453,822.00	(174,609.50)	(38.48)%	
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	288,725.00	288,725.00	0.00	692,940.00	(404,215.00)	(58.33)%	
<b>Total TAXES</b>	<b>79,195.83</b>	<b>77,914.00</b>	<b>1,281.83</b>	<b>888,007.69</b>	<b>903,904.00</b>	<b>(15,896.31)</b>	<b>1,711,097.00</b>	<b>(823,089.31)</b>	<b>(48.10)%</b>	
<b>MISCELLANEOUS</b>										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.00	0.00%	
INTEREST ON INVESTMENTS	50,093.38	2,037.00	48,056.38	186,108.91	10,180.00	175,928.91	24,440.00	161,668.91	661.49%	
PLAN REVIEW FEE	(250.00)	150.00	(400.00)	1,000.00	1,500.00	(500.00)	2,750.00	(1,750.00)	(63.64)%	
RENTAL INCOME	9,599.07	7,369.00	2,230.07	49,143.60	36,845.00	12,298.60	88,430.00	(39,286.40)	(44.43)%	
OTHER REVENUE	2,336.70	2,248.00	88.70	16,510.47	11,240.00	5,270.47	26,976.00	(10,465.53)	(38.80)%	
<b>Total MISCELLANEOUS</b>	<b>61,779.15</b>	<b>11,804.00</b>	<b>49,975.15</b>	<b>412,762.98</b>	<b>219,765.00</b>	<b>192,997.98</b>	<b>302,596.00</b>	<b>110,166.98</b>	<b>36.41%</b>	
<b>USER FEES</b>										
USER FEES - RESIDENTIAL	468,209.58	473,084.00	(4,874.42)	2,356,291.39	2,365,417.00	(9,125.61)	5,677,010.00	(3,320,718.61)	(58.49)%	
RESIDENTIAL TIER 1 CONSUMPTION	20,022.62	25,418.00	(5,395.38)	168,058.78	181,904.00	(13,845.22)	380,600.00	(212,541.22)	(55.84)%	
RESIDENTIAL TIER 2 CONSUMPTION	1,799.83	1,600.00	199.83	43,263.50	48,800.00	(5,536.50)	80,000.00	(36,736.50)	(45.92)%	
RESIDENTIAL TIER 3 CONSUMPTION	1,025.93	720.00	305.93	43,514.81	48,240.00	(4,725.19)	72,000.00	(28,485.19)	(39.56)%	
RESIDENTIAL FIRE PROTECTION	6,791.69	6,742.00	49.69	33,632.65	33,706.00	(73.35)	80,900.00	(47,267.35)	(58.43)%	
USER FEES - COMMERCIAL	36,519.03	37,162.00	(642.97)	185,584.63	185,810.00	(225.37)	445,955.00	(260,370.37)	(58.38)%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	38,924.38	39,223.00	(298.62)	94,137.00	(55,212.62)	(58.65)%	
COMMERCIAL CONSUMPTION	9,844.28	16,868.00	(7,023.72)	63,043.03	59,423.00	3,620.03	120,547.00	(57,503.97)	(47.70)%	
PENALTIES ON USER FEES	10,792.51	6,334.00	4,458.51	35,802.39	31,670.00	4,132.39	76,008.00	(40,205.61)	(52.90)%	
SERVICE CHARGES	400.00	1,350.00	(950.00)	5,300.00	6,750.00	(1,450.00)	16,200.00	(10,900.00)	(67.28)%	
RETURN CHECK FEES	80.00	40.00	40.00	260.00	200.00	60.00	480.00	(220.00)	(45.83)%	
CONNECTION FEES	0.00	600.00	(600.00)	23,600.00	13,200.00	10,400.00	16,200.00	7,400.00	45.68%	
TRANSFER FEE REVENUE	292.83	894.00	(601.17)	3,696.86	4,470.00	(773.14)	10,728.00	(7,031.14)	(65.54)%	
SERVLIN ADMIN REVENUE	151.97	150.00	1.97	759.51	748.00	11.51	1,798.00	(1,038.49)	(57.76)%	
SERVLIN LOSS INSURANCE	1,216.93	2,608.00	(1,391.07)	10,294.44	13,037.00	(2,742.56)	31,293.00	(20,998.56)	(67.10)%	
SERVLIN LINE INSURANCE	226.24	189.00	37.24	1,134.76	945.00	189.76	2,270.00	(1,135.24)	(50.01)%	
<b>Total USER FEES</b>	<b>565,218.22</b>	<b>581,604.00</b>	<b>(16,385.78)</b>	<b>3,013,161.13</b>	<b>3,033,543.00</b>	<b>(20,381.87)</b>	<b>7,106,126.00</b>	<b>(4,092,964.87)</b>	<b>(57.60)%</b>	
<b>Total REVENUES</b>	<b>706,193.20</b>	<b>671,322.00</b>	<b>34,871.20</b>	<b>4,313,931.80</b>	<b>4,157,212.00</b>	<b>156,719.80</b>	<b>9,119,819.00</b>	<b>(4,805,887.20)</b>	<b>(52.70)%</b>	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Combined Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

	Current Period			Current Year Actual	YTD Budget		YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance		Budget	Variance				
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	29,366.10	28,738.00	(628.10)	146,811.50	143,683.00	(3,128.50)	344,852.00	198,040.50	57.43%	
PAYROLL - MAINTENANCE	27,269.87	43,535.00	16,265.13	169,841.86	217,671.00	47,829.14	522,419.00	352,577.14	67.49%	
PAYROLL - OFFICE	10,503.36	13,608.00	3,104.64	59,397.32	68,037.00	8,639.68	163,306.00	103,908.68	63.63%	
EMPLOYEE BENEFITS - FICAMEDIC	1,017.88	1,336.00	318.12	5,782.52	6,679.00	896.48	16,039.00	10,256.48	63.95%	
EMPLOYEE BENEFITS - MED. INS	24,836.80	28,185.00	3,348.20	138,393.00	151,795.00	13,402.00	359,961.00	221,568.00	61.55%	
EMPLOYEE BENEFITS - PERS	16,509.00	21,159.00	4,650.00	91,207.39	105,789.00	14,581.61	253,911.00	162,703.61	64.08%	
EMPLOYEE BENEFITS - SINS	76.36	797.00	720.64	859.14	3,296.00	2,436.86	11,380.00	10,520.86	92.45%	
SEPIRA	74.87	103.00	28.13	463.00	511.00	48.00	1,235.00	772.00	62.51%	
UNIFORMS	352.00	0.00	(352.00)	1,610.78	3,881.00	2,270.22	7,760.00	6,149.22	79.24%	
OPRB EXPENSE	15,822.83	25,958.00	10,135.17	79,114.15	129,791.00	50,676.85	311,495.00	232,380.85	74.60%	
ACCRUED LEAVE EXPENSE	843.00	1,958.00	1,115.00	6,216.40	9,790.00	3,573.60	23,500.00	17,283.60	73.55%	
OTHER PAYROLL EXPENSES	277.18	80.00	(197.18)	1,321.10	1,994.00	672.90	4,150.00	2,828.90	68.17%	
CAR ALLOWANCE EXPENSE	(408.00)	(429.00)	(21.00)	(2,016.00)	(2,142.00)	(126.00)	(5,150.00)	(3,134.00)	60.85%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>126,541.25</b>	<b>165,028.00</b>	<b>38,486.75</b>	<b>699,002.16</b>	<b>840,775.00</b>	<b>141,772.84</b>	<b>2,014,858.00</b>	<b>1,315,855.84</b>	<b>65.31%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	8,815.00	8,357.00	(458.00)	38,222.00	42,000.00	3,778.00	42,000.00	3,778.00	9.00%	
LEGAL	4,004.32	4,583.00	578.68	20,018.57	22,915.00	2,896.43	55,000.00	34,981.43	63.60%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	1,320.00	967.00	(353.00)	967.00	(353.00)	(36.50)%	
ENGINEERING & SURVEYING	189.00	5,249.00	5,060.00	17,025.23	26,751.00	9,725.77	63,500.00	46,474.77	73.19%	
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%	
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	238,418.62	259,886.00	21,467.38	315,599.00	77,180.38	24.46%	
SNOW REMOVAL - PLOWING	48,501.25	60,000.00	11,498.75	48,501.25	100,000.00	51,498.75	675,000.00	626,498.75	92.81%	
SNOW REMOVAL - SANDING	7,445.77	7,500.00	54.23	7,445.77	12,500.00	5,054.23	75,000.00	67,554.23	90.07%	
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	195,419.50	366,462.00	171,042.50	732,924.00	537,504.50	73.34%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	247,324.50	248,324.00	999.50	496,649.00	249,324.50	50.20%	
BAD DEBTS	0.00	22,500.00	22,500.00	0.00	22,500.00	22,500.00	29,796.00	29,796.00	100.00%	
BANK CHARGES	6,813.57	7,039.00	225.43	35,332.73	35,195.00	(137.73)	84,474.00	49,141.27	58.17%	
BUILDING REPAIRS AND MAINT.	580.13	6,967.00	6,386.87	7,844.35	34,829.00	26,984.65	83,599.00	75,754.65	90.62%	
COMPUTER EXPENSE	2,076.17	5,125.00	3,048.83	38,465.28	52,747.00	14,281.72	105,351.00	66,885.72	63.49%	
DUES & SUBSCRIPTIONS	210.00	150.00	(60.00)	12,513.29	12,691.00	177.71	14,743.00	2,229.71	15.12%	
EQUIP. SUPPLES/MAINT./REPAIRS	9,925.04	15,407.00	5,481.96	54,707.80	85,435.00	30,727.20	193,737.00	139,029.20	71.76%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
 Combined Statement of Revenues and Expenditures  
 From 11/1/2022 Through 11/30/2022

	Current Period			Current Year Actual	YTD Budget		YTD Budget Variance	Total Budget		Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance		Total Budget	Variance					
FIELD SUPPLIES, TOOLS & SIGNS	5,710.00	50.00	(5,660.00)	6,932.00	30,250.00	23,318.00	30,630.00	23,698.00	77.37%		
SECURITY EXPENSE	474.29	576.00	101.71	6,163.91	7,613.00	1,449.09	16,687.00	10,523.09	63.06%		
INSURANCE AND BONDS	1,443.17	2,333.00	889.83	115,650.96	123,985.00	8,334.04	140,316.00	24,665.04	17.58%		
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%		
INVENTORY PARTS	0.00	0.00	0.00	7,906.15	8,000.00	93.85	15,500.00	7,593.85	48.99%		
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%		
LIEN FEES	0.00	34.00	34.00	(38.00)	170.00	208.00	410.00	448.00	109.27%		
MISCELLANEOUS EXPENDITURES	3,615.00	2,624.00	(991.00)	15,641.85	13,117.00	(2,524.85)	31,468.00	15,846.15	50.32%		
OFFICE JANITORIAL	1,732.74	1,727.00	(5.74)	9,803.70	8,633.00	(1,170.70)	20,724.00	10,920.30	52.69%		
OFFICE AND FACILITIES RENT	5,416.40	6,334.00	917.60	27,082.00	31,664.00	4,582.00	75,997.00	48,915.00	64.36%		
OFFICE SUPPLIES	1,046.74	2,003.00	956.26	6,814.03	10,152.00	3,337.97	24,313.00	17,498.97	71.97%		
PERMITS AND FEES	1,056.32	660.00	(396.32)	4,654.80	5,320.00	665.20	9,911.00	5,256.20	53.03%		
POSTAGE	2,000.00	958.00	(1,042.00)	6,007.28	5,123.00	(884.28)	12,500.00	6,492.72	51.94%		
PUBLICATION CHARGES	0.00	0.00	0.00	1,127.76	1,470.00	342.24	7,300.00	6,172.24	84.55%		
SHOP SUPPLIES/SMALL TOOLS	267.71	583.00	315.29	645.91	2,916.00	2,270.09	7,000.00	6,354.09	90.77%		
TELEPHONE	1,322.27	1,465.00	142.73	6,808.02	7,325.00	516.98	17,580.00	10,771.98	61.27%		
TRAINING AND SEMINARS	0.00	2,868.00	2,868.00	3,421.88	14,339.00	10,917.12	34,420.00	30,998.12	90.06%		
TRAVEL	0.00	1,758.00	1,758.00	1,933.58	8,787.00	6,853.42	21,100.00	19,166.42	90.84%		
TRUSTEE FEES	3,250.00	3,249.00	(1.00)	15,600.00	16,249.00	649.00	42,000.00	26,400.00	62.86%		
UTILITIES - GAS & ELECTRIC	17,751.50	22,382.00	4,630.50	109,327.42	98,219.00	(11,108.42)	234,958.00	125,630.58	53.47%		
VEHICLE EXP FUEL/OIL/SUPP	3,738.23	10,363.00	6,624.77	20,360.28	51,815.00	31,454.72	124,358.00	103,997.72	83.63%		
VEH EXP R&M	1,765.35	3,395.00	1,629.65	28,150.76	16,980.00	(11,170.76)	40,760.00	12,609.24	30.94%		
WATER MONITORING/SAMPLING	760.00	1,482.00	722.00	9,425.00	7,411.00	(2,014.00)	17,785.00	8,360.00	47.01%		
WATER/SEWER SHED MANAGEMENT	8.24	0.00	(8.24)	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%		
WATER DIST SYSTEM EXPENSE	4,614.58	5,543.00	928.42	32,298.39	27,717.00	(4,581.39)	66,520.00	34,221.61	51.45%		
WATER TREATMENT SYSTEM EXP	1,105.89	6,076.00	4,970.11	16,511.32	30,378.00	13,866.68	72,910.00	56,398.68	77.35%		
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	4,875.60	4,875.00	(0.60)	11,701.00	6,825.40	58.33%		
DEPRECIATION EXPENSE	114,119.09	113,629.00	(490.09)	588,522.77	568,146.00	(20,376.77)	1,363,551.00	775,028.23	56.84%		
<b>Total OPERATING EXPENSES</b>	<b>261,157.06</b>	<b>342,415.00</b>	<b>81,257.94</b>	<b>2,028,203.46</b>	<b>2,450,485.00</b>	<b>422,281.54</b>	<b>5,499,680.00</b>	<b>3,471,476.54</b>	<b>63.12%</b>		
<b>OTHER EXPENSES</b>											
INTEREST EXPENSE	28,020.35	28,907.00	886.65	140,101.75	144,587.00	4,485.25	346,940.00	206,838.25	59.62%		
CAPITAL OUTLAY	69,865.23	354,667.00	284,801.77	2,082,748.89	5,167,941.00	3,085,192.11	10,990,991.00	8,908,242.11	81.05%		
<b>Total OTHER EXPENSES</b>	<b>97,885.58</b>	<b>383,574.00</b>	<b>285,688.42</b>	<b>2,222,850.64</b>	<b>5,312,528.00</b>	<b>3,089,677.36</b>	<b>11,337,931.00</b>	<b>9,115,080.36</b>	<b>80.39%</b>		
<b>Total EXPENDITURES</b>	<b>485,583.89</b>	<b>891,017.00</b>	<b>405,433.11</b>	<b>4,950,056.26</b>	<b>8,603,788.00</b>	<b>3,653,731.74</b>	<b>18,852,469.00</b>	<b>13,902,412.74</b>	<b>73.74%</b>		
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>220,609.31</b>	<b>(219,695.00)</b>	<b>440,304.31</b>	<b>(636,124.46)</b>	<b>(4,446,576.00)</b>	<b>3,810,451.54</b>	<b>(9,732,650.00)</b>	<b>9,096,525.54</b>	<b>(93.46)%</b>		









**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 11/1/2022 Through 11/30/2022**

COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	YTD Budget	Total Budget	Total Budget	Percent Total Budget
	Actual	Budget	Variance							
<b>REVENUES</b>										
<b>TAXES</b>										
ADVALOREM TAXES	12,226.97	11,093.00	1,133.97	320,063.69	338,349.00	(18,285.31)	554,671.00	(234,607.31)	(42.30)%	
PERSONAL PROPERTY TAX	0.00	0.00	0.00	6.50	0.00	6.50	9,664.00	(9,667.50)	(99.93)%	
ADVALOREM MAKE-UP	9,223.86	9,076.00	147.86	279,212.50	276,830.00	2,382.50	453,822.00	(174,609.50)	(38.49)%	
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	288,725.00	288,725.00	0.00	692,940.00	(404,215.00)	(58.33)%	
<b>Total TAXES</b>	79,195.83	77,914.00	1,281.83	888,007.69	903,904.00	(15,896.31)	1,711,097.00	(823,089.31)	(48.10)%	
<b>MISCELLANEOUS</b>										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%	
INTEREST ON INVESTMENTS	18,033.62	652.00	17,381.62	64,232.96	3,257.00	60,975.96	7,821.00	56,411.96	721.29%	
RENTAL INCOME	9,599.07	7,369.00	2,230.07	49,143.60	36,845.00	12,298.60	88,430.00	(39,286.40)	(44.43)%	
OTHER REVENUE	0.00	83.00	(83.00)	656.63	417.00	239.63	1,000.00	(343.37)	(34.34)%	
<b>Total MISCELLANEOUS</b>	27,632.69	8,104.00	19,528.69	154,033.19	80,519.00	73,514.19	137,251.00	(16,782.19)	12.23%	
<b>Total REVENUES</b>	106,828.52	86,018.00	20,810.52	1,042,040.88	984,423.00	57,617.88	1,848,348.00	(806,307.12)	(43.62)%	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	4,404.94	4,311.00	(93.94)	22,021.10	21,553.00	(468.10)	51,728.00	29,706.90	57.43%	
PAYROLL - MAINTENANCE	1,689.62	5,398.00	3,708.38	9,001.05	26,988.00	17,986.95	64,771.00	55,769.95	86.10%	
PAYROLL - OFFICE	1,575.50	2,042.00	466.50	8,909.62	10,207.00	1,297.38	24,497.00	15,587.38	63.63%	
EMPLOYEE BENEFITS - FICAMEDIC	113.07	175.00	61.93	593.61	875.00	281.39	2,099.00	1,505.39	71.72%	
EMPLOYEE BENEFITS - MED. INS	3,007.39	4,402.00	1,394.61	17,814.80	23,393.00	5,578.20	55,590.00	37,775.20	67.95%	
EMPLOYEE BENEFITS - PERS	1,952.37	3,054.00	1,101.63	10,269.18	15,268.00	4,998.82	36,646.00	26,376.82	71.98%	
EMPLOYEE BENEFITS - SIIIS	36.14	119.00	82.86	242.49	491.00	248.51	1,698.00	1,455.51	85.72%	
SEPI/IRA	6.19	8.00	1.81	36.34	40.00	3.66	97.00	60.66	62.54%	
UNIFORMS	40.54	0.00	(40.54)	118.40	582.00	463.60	1,164.00	1,045.60	89.83%	
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	6,329.15	18,171.00	11,841.85	43,609.00	37,279.85	85.49%	
ACCRUED LEAVE EXPENSE	130.40	375.00	244.60	880.45	1,875.00	994.55	4,500.00	3,619.55	80.43%	
OTHER PAYROLL EXPENSES	41.60	38.00	(3.60)	58.84	188.00	129.16	450.00	391.16	86.92%	
CAR ALLOWANCE EXPENSE	(61.20)	(59.00)	2.20	(302.40)	(292.00)	10.40	(700.00)	(397.60)	56.80%	
<b>Total PAYROLL RELATED EXPENSES</b>	14,202.39	23,497.00	9,294.61	75,972.63	119,339.00	43,366.37	286,149.00	210,176.37	73.45%	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	440.75	525.00	84.25	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%	
LEGAL	88.89	229.00	140.11	526.71	1,145.00	618.29	2,750.00	2,223.29	80.85%	

LEGAL - LABOR NEGOTIATIONS

0.00

0.00

0.00

145.20

32.00

(113.20)

32.00

(113.20)

(353.75)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures

From 11/1/2022 Through 11/30/2022

0.00

145.20

32.00

(113.20)

32.00

(113.20)

(353.75)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 11/1/2022 Through 11/30/2022

COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	Total Budget	Total Budget	Percent Total Budget
	Actual	Budget	Variance			Variance		Variance	Remaining
ENGINEERING & SURVEYING	9.45	3,666.00	3,656.55	15,186.56	18,333.00	3,166.44	44,000.00	28,833.44	65.53%
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	0.00	7,959.00	7,959.00	238,418.62	259,866.00	21,467.38	315,599.00	77,180.38	24.46%
BUILDING REPAIRS AND MAINT.	390.70	1,409.00	1,018.30	5,002.96	7,043.00	2,040.04	16,904.00	11,901.04	70.40%
COMPUTER EXPENSE	106.37	225.00	118.63	2,288.01	2,425.00	136.99	3,993.00	1,704.99	42.70%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	572.91	587.00	14.09	674.00	101.09	15.00%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	913.55	1,875.00	961.45	4,500.00	3,586.45	79.70%
EQUIPMENT RENTAL	32.35	43.00	10.65	161.75	212.00	50.25	515.00	353.25	68.59%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,250.00	19,028.00	20,630.00	19,408.00	94.08%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	9,800.13	10,037.00	236.87	10,037.00	236.87	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	955.38	1,174.00	218.62	5,953.32	5,867.00	(86.32)	14,088.00	8,134.68	57.74%
OFFICE JANITORIAL	651.89	568.00	(83.89)	3,634.70	2,838.00	(796.70)	6,816.00	3,181.30	46.67%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	1,354.10	1,585.00	230.90	3,800.00	2,445.90	64.37%
OFFICE SUPPLIES	162.62	150.00	(12.62)	473.99	887.00	413.01	2,076.00	1,602.01	77.17%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	100.00	100.00	265.00	265.00	100.00%
TELEPHONE	12.77	12.00	(0.77)	64.36	60.00	(4.36)	144.00	79.64	55.31%
TRAINING AND SEMINARS	0.00	394.00	394.00	29.89	1,969.00	1,939.11	4,726.00	4,696.11	99.37%
TRAVEL	0.00	188.00	188.00	44.34	937.00	892.66	2,250.00	2,205.66	98.03%
TRUSTEE FEES	162.50	162.00	(0.50)	780.00	812.00	32.00	2,100.00	1,320.00	62.86%
UTILITIES - GAS & ELECTRIC	1,743.67	548.00	(1,195.67)	6,480.25	2,740.00	(3,740.25)	13,690.00	7,209.75	52.66%
VEHICLE EXP FUEL/OIL/SUPP	373.81	1,036.00	662.19	2,407.12	5,182.00	2,774.88	12,436.00	10,028.88	80.64%
VEH EXP R&M	176.54	716.00	539.46	9,767.98	3,582.00	(6,185.98)	8,601.00	(1,166.98)	(13.57)%
<b>Total OPERATING EXPENSES</b>	<b>5,578.51</b>	<b>19,746.00</b>	<b>14,167.49</b>	<b>307,182.71</b>	<b>354,569.00</b>	<b>47,386.29</b>	<b>498,311.00</b>	<b>191,128.29</b>	<b>38.36%</b>
OTHER EXPENSES									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	31,579.00	4,667.00	(26,912.00)	811,078.79	1,701,741.00	890,662.21	2,278,866.00	1,467,787.21	64.41%
<b>Total OTHER EXPENSES</b>	<b>31,579.00</b>	<b>4,667.00</b>	<b>(26,912.00)</b>	<b>811,078.79</b>	<b>1,701,741.00</b>	<b>890,662.21</b>	<b>2,278,871.00</b>	<b>1,467,792.21</b>	<b>64.41%</b>
<b>Total EXPENDITURES</b>	<b>51,359.90</b>	<b>47,910.00</b>	<b>(3,449.90)</b>	<b>1,194,234.13</b>	<b>2,175,654.00</b>	<b>981,419.87</b>	<b>3,063,331.00</b>	<b>1,869,096.87</b>	<b>61.02%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>55,466.62</b>	<b>36,108.00</b>	<b>17,360.62</b>	<b>(152,193.25)</b>	<b>(1,191,231.00)</b>	<b>1,039,037.75</b>	<b>(1,214,983.00)</b>	<b>1,062,789.75</b>	<b>(87.47)%</b>







KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL	160 PINERIDGE	298 KINGSBURY GRADE RENTAL	Total
<b>ASSETS</b>							
<b>CURRENT ASSETS</b>							
<b>CASH</b>							
PETTY CASH	300.00	0.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,245,142.60	6,459,807.21	4,431,757.58	979,908.02	3,420.89	158,849.16	19,278,885.46
DISTRIBUTION DEBT SERVICE	0.00	411,142.56	0.00	0.00	0.00	0.00	411,142.56
TREATMENT DEBT SERVICE	0.00	624,268.86	0.00	0.00	0.00	0.00	624,268.86
CAPITAL IMPROVEMENT RESERVE	0.00	1,135,901.01	0.00	0.00	0.00	0.00	1,135,901.01
CASH HELD BY DOUGLAS COUNTY	<u>110,264.09</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>110,264.09</u>
<b>Total CASH</b>	<b>7,355,906.69</b>	<b>8,631,119.64</b>	<b>4,431,757.58</b>	<b>979,908.02</b>	<b>3,420.89</b>	<b>158,849.16</b>	<b>21,560,961.98</b>
<b>INVESTMENTS</b>							
INVESTMENTS	72,723.45	216,702.44	2,383.98	41,995.00	0.00	0.00	333,804.87
<b>Total INVESTMENTS</b>	<b>72,723.45</b>	<b>216,702.44</b>	<b>2,383.98</b>	<b>41,995.00</b>	<b>0.00</b>	<b>0.00</b>	<b>333,804.87</b>
<b>ACCOUNTS RECEIVABLE</b>							
ACCOUNTS RECEIVABLE	6.73	301,785.33	90,630.79	30,558.34	0.00	0.00	422,981.19
RENT RECEIVABLE	0.00	0.00	0.00	0.00	442.38	6,841.93	7,284.31
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STPUD GRANT REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	87,146.17	0.00	0.00	0.00	0.00	0.00	87,146.17
A/R-EDGEWOOD WTR CO.	0.00	1,143.73	0.00	0.00	0.00	0.00	1,143.73
INTEREST RECEIVABLE - INVEST.	21,291.41	23,657.12	11,828.56	2,365.72	0.00	0.00	59,142.81
DELINQ. PROPERTY TAXES RECEIV	8,564.31	0.00	0.00	0.00	0.00	0.00	8,564.31
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	0.00	4,431.60
EMPLOYEE ADVANCES	<u>66.48</u>	<u>12.66</u>	<u>0.00</u>	<u>47.48</u>	<u>0.00</u>	<u>0.00</u>	<u>126.62</u>
<b>Total ACCOUNTS RECEIVABLE</b>	<b>117,296.68</b>	<b>329,257.80</b>	<b>103,788.83</b>	<b>33,193.12</b>	<b>442.38</b>	<b>6,841.93</b>	<b>590,820.74</b>
<b>MATERIAL INVENTORY</b>							
MATERIAL INVENTORY	0.00	142,728.28	807.62	0.00	0.00	0.00	143,535.90
<b>Total MATERIAL INVENTORY</b>	<b>0.00</b>	<b>142,728.28</b>	<b>807.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,535.90</b>
<b>PREPAID EXPENSES</b>							
PREPAID EXPENSES	5.50	4,275.68	1,167.23	281.40	0.00	0.00	5,729.81
<b>Total PREPAID EXPENSES</b>	<b>5.50</b>	<b>4,275.68</b>	<b>1,167.23</b>	<b>281.40</b>	<b>0.00</b>	<b>0.00</b>	<b>5,729.81</b>
<b>DEFERRED CHARGES BOND ISSURE COSTS ( NET)</b>							
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(285,593.05)	0.00	0.00	0.00	0.00	(285,593.05)
<b>Total DEFERRED CHARGES BOND ISSURE COSTS (</b>	<b>0.00</b>	<b>64,106.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,106.49</b>
<b>Total CURRENT ASSETS</b>	<b>7,545,932.32</b>	<b>9,388,190.33</b>	<b>4,539,905.24</b>	<b>1,055,377.54</b>	<b>3,863.27</b>	<b>165,691.09</b>	<b>22,698,959.79</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL	160 PINERIDGE	298 KINGSBURY GRADE RENTAL	Total
<b>FIXED ASSETS</b>							
<b>PROPERTY PLANT &amp; EQUIPMENT (NET)</b>							
OFFICE EQUIPMENT	0.00	82,955.44	40,151.99	0.00	0.00	0.00	123,107.43
ACCUM. DEPR. OFFICE EQUIP.	0.00	(64,059.53)	(29,488.71)	0.00	0.00	0.00	(93,548.24)
EQUIPMENT	0.00	4,614,265.01	287,681.77	0.00	0.00	0.00	4,901,946.78
ACCUM. DEPR. EQUIPMENT	0.00	(2,661,600.48)	(131,784.92)	0.00	0.00	0.00	(2,793,385.40)
UTILITY PLANT IN SERVICE	0.00	20,484,991.85	5,659,395.29	0.00	0.00	0.00	26,144,387.14
ACCUM. DEPR. UTILITY PLANT	0.00	(3,452,013.18)	(5,303,984.76)	0.00	0.00	0.00	(8,755,997.94)
INFRASTRUCTURE	0.00	28,819,215.50	1,239,746.33	0.00	0.00	0.00	30,058,961.83
ACCUM. DEPR. INFRASTRUCTURE	0.00	(10,096,589.31)	(296,259.05)	0.00	0.00	0.00	(10,392,848.36)
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	(281,849.97)	0.00	0.00	0.00	0.00	(281,849.97)
VEHICLES & EQUIPMENT	0.00	552,313.34	8,113.28	0.00	0.00	0.00	560,426.62
ACCUM. DEPR. VEHICLES & EQUIP	0.00	(506,550.77)	(8,113.28)	0.00	0.00	0.00	(514,664.05)
CONSTRUCTION IN PROGRESS	0.00	1,276,501.19	146,967.98	0.00	0.00	0.00	1,423,469.17
<b>Total PROPERTY PLANT &amp; EQUIPMENT (NET)</b>	<b>0.00</b>	<b>39,572,706.35</b>	<b>1,612,425.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,185,132.27</b>
<b>Total FIXED ASSETS</b>	<b>0.00</b>	<b>39,572,706.35</b>	<b>1,612,425.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,185,132.27</b>
<b>Total ASSETS</b>	<b>7,545,932.32</b>	<b>48,960,896.68</b>	<b>6,152,331.16</b>	<b>1,055,377.54</b>	<b>3,863.27</b>	<b>165,691.09</b>	<b>63,884,092.06</b>
<b>LIABILITIES</b>							
<b>CURRENT LIABILITIES</b>							
<b>ACCOUNTS PAYABLE</b>							
ACCOUNTS PAYABLE - TRADE	18,376.70	85,538.82	10,603.20	112,700.57	737.51	2,284.35	230,241.15
ACCOUNTS PAYABLE - SUSPENSE	(469.91)	(8,590.31)	(306,985.88)	(469.91)	0.00	0.00	(316,516.01)
LOSS PROTECTION PAYABLE	0.00	(267.37)	0.00	0.00	0.00	0.00	(267.37)
LINE PAYABLE	0.00	43.58	0.00	0.00	0.00	0.00	43.58
<b>Total ACCOUNTS PAYABLE</b>	<b>17,906.79</b>	<b>76,724.72</b>	<b>(296,382.68)</b>	<b>112,230.66</b>	<b>737.51</b>	<b>2,284.35</b>	<b>(86,498.65)</b>
<b>PAYROLL RELATED PAYABLES</b>							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	6,565.28	73,171.60	10,424.20	4,535.52	0.00	0.00	94,696.60
ACCRUED TAXES VAC/SICK	1,826.44	18,166.11	2,808.46	1,193.16	0.00	0.00	23,994.17
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	112,262.66	503,482.70	94,586.46	80,112.16	0.00	0.00	790,443.98
SIIS PAYABLE	0.00	(5,324.14)	0.00	0.00	0.00	0.00	(5,324.14)



KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 12/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL	160 PINERIDGE	298 KINGSBURY GRADE RENTAL	Total
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIFE INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total PAYROLL RELATED PAYABLES</b>	<b>120,654.38</b>	<b>589,496.27</b>	<b>107,819.12</b>	<b>85,840.84</b>	<b>0.00</b>	<b>0.00</b>	<b>903,810.61</b>
<b>REFUNDABLE DEPOSITS</b>							
REFUNDABLE DEPOSITS	0.00	126,527.00	70,477.00	0.00	1,000.00	7,176.00	205,180.00
PREPAID USER FEES	0.00	49,929.64	17,140.95	4,405.00	0.00	0.00	71,475.59
<b>Total REFUNDABLE DEPOSITS</b>	<b>0.00</b>	<b>176,456.64</b>	<b>87,617.95</b>	<b>4,405.00</b>	<b>1,000.00</b>	<b>7,176.00</b>	<b>276,655.59</b>
<b>Total CURRENT LIABILITIES</b>	<b>138,561.17</b>	<b>842,677.63</b>	<b>(100,945.61)</b>	<b>202,476.50</b>	<b>1,737.51</b>	<b>9,460.35</b>	<b>1,093,967.55</b>
<b>LONG TERM LIABILITIES</b>							
<b>BONDS PAYABLE</b>							
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	155,643.28	0.00	0.00	0.00	0.00	155,643.28
SRF LOAN INTEREST PAYABLE	0.00	2,482.51	0.00	0.00	0.00	0.00	2,482.51
SRF Loan Payable #2	0.00	1,091,325.56	0.00	0.00	0.00	0.00	1,091,325.56
SRF Loan Interest Payable	0.00	16,151.61	0.00	0.00	0.00	0.00	16,151.61
SRF Loan Payable #3	0.00	1,482,606.92	0.00	0.00	0.00	0.00	1,482,606.92
SRF Loan Interest Payable #3	0.00	21,127.15	0.00	0.00	0.00	0.00	21,127.15
SRF Loan Payable #4	0.00	6,718,424.01	0.00	0.00	0.00	0.00	6,718,424.01
SRF Loan Interest Payable #4	0.00	80,285.16	0.00	0.00	0.00	0.00	80,285.16
SRF LOAN #5 PAYABLE	0.00	4,217,163.93	0.00	0.00	0.00	0.00	4,217,163.93
SRF LOAN #5 INTEREST PAYABLE	0.00	48,075.67	0.00	0.00	0.00	0.00	48,075.67
<b>Total BONDS PAYABLE</b>	<b>0.00</b>	<b>13,833,285.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,833,285.80</b>
<b>Total LONG TERM LIABILITIES</b>	<b>0.00</b>	<b>13,833,285.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,833,285.80</b>
<b>Total LIABILITIES</b>	<b>138,561.17</b>	<b>14,675,963.43</b>	<b>(100,945.61)</b>	<b>202,476.50</b>	<b>1,737.51</b>	<b>9,460.35</b>	<b>14,927,253.35</b>
<b>FUND EQUITY</b>							
<b>CONTRIBUTED CAPITAL</b>							
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
<b>Total CONTRIBUTED CAPITAL</b>	<b>0.00</b>	<b>815,873.22</b>	<b>536,502.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,352,375.40</b>
<b>RETAINED EARNINGS</b>							
RETAINED EARNINGS	5,555,195.10	29,445,060.93	2,016,748.26	1,121,381.72	(139.07)	72,415.37	38,210,662.31
<b>Total RETAINED EARNINGS</b>	<b>5,555,195.10</b>	<b>29,445,060.93</b>	<b>2,016,748.26</b>	<b>1,121,381.72</b>	<b>(139.07)</b>	<b>72,415.37</b>	<b>38,210,662.31</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL	160 PINERIDGE	298 KINGSBURY GRADE RENTAL	Total
<b>FUND BALANCE - UNRESERVED</b>							
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	0.00	5,306,564.21
<b>Total FUND BALANCE - UNRESERVED</b>	<b>575,581.68</b>	<b>2,282,888.11</b>	<b>2,448,094.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,306,564.21</b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>							
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
<b>Total INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>0.00</b>	<b>691,759.85</b>	<b>888,002.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,579,762.79</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>							
ADVALOREM TAXES	934,758.45	0.00	0.00	0.00	0.00	0.00	934,758.45
PERSONAL PROPERTY TAX	4,977.02	0.00	0.00	0.00	0.00	0.00	4,977.02
ADVALOREM MAKE-UP	742,929.63	0.00	0.00	0.00	0.00	0.00	742,929.63
STATE TAX DISTRIBUTION	1,021,856.07	0.00	0.00	0.00	0.00	0.00	1,021,856.07
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	0.00	160,000.00
STPUD GRANT	0.00	(0.32)	0.00	0.00	0.00	0.00	(0.32)
USER FEES - RESIDENTIAL	0.00	5,221,185.11	2,624,883.63	632,478.09	0.00	0.00	8,478,546.83
RESIDENTIAL TIER 1 CONSUMPTION	0.00	505,247.55	47,849.37	0.00	0.00	0.00	553,096.92
RESIDENTIAL TIER 2 CONSUMPTION	0.00	114,441.24	0.00	0.00	0.00	0.00	114,441.24
RESIDENTIAL TIER 3 CONSUMPTION	0.00	119,554.83	0.00	0.00	0.00	0.00	119,554.83
RESIDENTIAL FIRE PROTECTION	0.00	119,944.21	0.00	0.00	0.00	0.00	119,944.21
USER FEES - COMMERCIAL	0.00	544,989.44	62,273.88	58,446.00	0.00	0.00	665,709.32
COMMERCIAL FIRE PROTECTION	0.00	140,906.52	0.00	0.00	0.00	0.00	140,906.52
COMMERCIAL CONSUMPTION	0.00	165,031.37	52,770.30	0.00	0.00	0.00	217,801.67
PENALTIES ON USER FEES	0.00	73,599.82	32,673.27	10,395.20	0.00	0.00	116,668.29
SERVICE CHARGES	0.00	23,218.72	0.00	0.00	0.00	0.00	23,218.72
RETURN CHECK FEES	0.00	640.00	0.00	0.00	0.00	0.00	640.00
CONNECTION FEES	0.00	146,400.00	18,000.00	0.00	0.00	0.00	164,400.00
INTEREST ON INVESTMENTS	105,651.62	127,497.59	60,794.86	14,059.78	0.00	0.00	308,003.85
TRANSFER FEE REVENUE	0.00	10,834.87	4,088.23	944.77	0.00	0.00	15,867.87
PLAN REVIEW FEE	0.00	5,000.00	2,500.00	0.00	0.00	0.00	7,500.00
SERVLINE ADMIN REVENUE	0.00	2,711.47	0.00	0.00	0.00	0.00	2,711.47
SERVLINE LOSS INSURANCE	0.00	43,778.14	0.00	0.00	0.00	0.00	43,778.14
SERVLINE LINE INSURANCE	0.00	3,745.89	0.00	0.00	0.00	0.00	3,745.89
RENTAL INCOME	25,606.83	0.00	0.00	0.00	8,800.00	151,382.98	185,789.81
OTHER REVENUE	861.88	38,687.28	97.50	16.05	0.00	285.00	39,947.71
PAYROLL - MANAGER	(77,708.42)	(260,942.66)	(124,756.71)	(54,709.78)	0.00	0.00	(518,117.57)
PAYROLL - MAINTENANCE	(50,602.76)	(558,331.56)	0.00	(36,144.86)	0.00	0.00	(645,079.18)
PAYROLL - OFFICE	(34,594.01)	(92,251.20)	(69,188.21)	(34,593.55)	0.00	0.00	(230,626.97)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 12/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL	160 PINERIDGE	298 KINGSBURY GRADE RENTAL	Total
EMPLOYEE BENEFITS - FICA/MEDIC	(2,375.86)	(13,822.23)	(3,145.85)	(1,828.41)	0.00	0.00	(21,172.35)
EMPLOYEE BENEFITS - MED. INS	(68,276.19)	(305,893.65)	(60,478.84)	(51,598.75)	0.00	0.00	(486,247.43)
EMPLOYEE BENEFITS - PERS	(40,779.86)	(210,779.38)	(46,515.46)	(29,928.44)	0.00	0.00	(328,003.14)
EMPLOYEE BENEFITS - SITS	(2,405.03)	(9,372.81)	(1,690.78)	(1,747.24)	0.00	0.00	(15,215.86)
SEP/IRA	(161.19)	(1,379.41)	(188.25)	(81.52)	0.00	0.00	(1,810.37)
UNIFORMS	(952.18)	(5,769.44)	(163.80)	(596.66)	0.00	0.00	(7,482.08)
OPER EXPENSE	2,134.62	19,478.58	3,468.78	1,601.04	0.00	0.00	26,683.02
ACCRUED LEAVE EXPENSE	305.29	(6,297.16)	212.71	705.75	0.00	0.00	(5,073.41)
OTHER PAYROLL EXPENSES	(550.65)	(2,730.67)	(232.24)	(392.27)	0.00	0.00	(3,905.83)
CAR ALLOWANCE EXPENSE	998.44	4,984.85	669.75	3.16	0.00	0.00	6,656.20
ACCOUNTING	(3,251.28)	(39,015.39)	(19,507.70)	(3,251.28)	0.00	0.00	(65,025.65)
LEGAL	(10,928.99)	(43,006.86)	(14,294.79)	(3,321.27)	0.00	0.00	(71,551.91)
LEGAL - LABOR NEGOTIATIONS	(525.17)	(3,437.44)	(381.94)	(429.67)	0.00	0.00	(4,774.22)
ENGINEERING & SURVEYING	(45,375.32)	(16,208.14)	(2,500.43)	(394.59)	0.00	0.00	(64,478.48)
EROSION AND DRAINAGE	(5,147.72)	0.00	0.00	0.00	0.00	0.00	(5,147.72)
ROAD MAINTENANCE & SUPPLIES	(343,695.07)	0.00	0.00	0.00	0.00	0.00	(343,695.07)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(535,362.20)	0.00	0.00	(535,362.20)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(45,121.19)	0.00	0.00	(45,121.19)
DCLTSA PRO-RATA M & O	0.00	0.00	(946,964.50)	0.00	0.00	0.00	(946,964.50)
DCLTSA ASSESSMENTS	0.00	0.00	(703,396.50)	0.00	0.00	0.00	(703,396.50)
BAD DEBTS	(1,974.73)	0.00	0.00	0.00	0.00	0.00	(1,974.73)
BANK CHARGES	0.00	(65,161.18)	(44,648.10)	(10,889.61)	0.00	0.00	(120,698.89)
BUILDING REPAIRS AND MAINT.	(1,698.64)	(5,344.27)	(2,153.73)	(358.98)	(779.80)	(14,357.66)	(24,693.08)
COMPUTER EXPENSE	(3,880.31)	(76,218.30)	(23,462.59)	(7,753.89)	0.00	0.00	(111,315.09)
DUES & SUBSCRIPTIONS	(815.91)	(11,504.02)	(4,716.53)	(824.91)	0.00	0.00	(17,861.37)
EQUIP. SUPPLIES/MAINT./REPAIRS	(1,097.56)	(21,857.26)	(182,707.88)	(8.80)	0.00	(192.50)	(205,864.00)
EQUIPMENT RENTAL	(283.85)	(10,928.76)	(5,368.51)	(1,197.93)	(18.54)	(292.50)	(18,090.09)
FIELD SUPPLIES, TOOLS & SIGNS	(1,442.59)	0.00	0.00	(5,710.00)	0.00	0.00	(7,152.59)
SECURITY EXPENSE	(3.93)	(10,607.42)	(10,104.52)	(3.93)	0.00	0.00	(20,719.80)
INSURANCE AND BONDS	(7,384.36)	(182,027.49)	(43,251.52)	(7,208.59)	(3,083.40)	(5,829.82)	(248,785.18)
SAFETY EQUIPMENT	(77.60)	(440.03)	(127.88)	(61.52)	0.00	0.00	(707.03)
INVENTORY PARTS	0.00	(22,014.33)	(326.39)	0.00	0.00	0.00	(22,340.72)
METER REPAIR & MAINT	0.00	(283.32)	0.00	0.00	0.00	0.00	(283.32)
LIEN FEES	0.00	(47.00)	0.00	0.00	0.00	0.00	(47.00)
MISCELLANEOUS EXPENDITURES	(6,241.93)	(13,525.62)	(9,970.27)	(2,505.45)	(665.42)	(10,183.64)	(43,092.33)
OFFICE JANITORIAL	(2,565.02)	(11,655.52)	(5,826.55)	(971.27)	(655.00)	(9,625.00)	(31,298.36)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet  
As of 12/31/2022

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL	160 PINERIDGE	298 KINGSBURY GRADE RENTAL	Total
OFFICE AND FACILITIES RENT	(5,360.73)	(64,328.70)	(32,164.34)	(5,360.73)	0.00	0.00	(107,214.50)
OFFICE SUPPLIES	(1,492.87)	(14,363.42)	(7,506.24)	(2,201.80)	(89.51)	(523.98)	(26,177.82)
PERMITS AND FEES	(143.27)	(11,949.13)	(760.22)	(1,126.70)	0.00	0.00	(13,979.32)
POSTAGE	0.00	(8,673.17)	(5,937.35)	(1,984.09)	0.00	0.00	(16,594.61)
PUBLICATION CHARGES	(994.06)	(788.59)	(260.14)	(1,851.40)	0.00	0.00	(3,894.19)
SHOP SUPPLIES/SMALL TOOLS	0.00	(3,372.99)	0.00	0.00	0.00	0.00	(3,372.99)
TELEPHONE	(250.24)	(23,030.51)	(2,498.14)	(250.24)	0.00	0.00	(26,029.13)
TRAINING AND SEMINARS	(835.94)	(7,590.52)	(2,036.74)	(855.68)	0.00	0.00	(11,318.88)
TRAVEL	(663.09)	(5,392.10)	(1,755.02)	(811.75)	0.00	0.00	(8,621.96)
TRUSTEE FEES	(2,892.50)	(34,710.00)	(17,355.00)	(2,892.50)	0.00	0.00	(57,850.00)
UTILITIES - GAS & ELECTRIC	(3,583.44)	(303,721.03)	(31,677.34)	(939.79)	(1,243.50)	(19,752.51)	(360,917.61)
VEHICLE EXP FUEL/OIL/SUPP	(11,363.68)	(58,697.07)	0.00	(9,674.42)	0.00	0.00	(79,735.17)
VEH EXP R&M	(13,380.47)	(24,581.24)	0.00	(2,968.68)	0.00	0.00	(40,930.39)
WATER MONITORING/SAMPLING	0.00	(25,971.00)	0.00	0.00	0.00	0.00	(25,971.00)
WATER/SEWER SHED MANAGEMENT	0.00	(26,811.24)	0.00	0.00	0.00	0.00	(26,811.24)
WATER DIST SYSTEM EXPENSE	0.00	(93,466.38)	0.00	0.00	0.00	0.00	(93,466.38)
WATER TREATMENT SYSTEM EXP	0.00	(59,396.77)	0.00	0.00	0.00	0.00	(59,396.77)
INTEREST EXPENSE	(4.99)	(536,042.70)	(29,911)	(4.99)	0.00	0.00	(536,082.59)
CAPITAL OUTLAY	(847,724.07)	(1,088,857.65)	(28,068.37)	(239,211.19)	0.00	(7,095.00)	(2,210,956.28)
AMORTIZATION OF BONDS	0.00	(18,823.08)	0.00	0.00	0.00	0.00	(18,823.08)
DEPRECIATION EXPENSE	0.00	(1,971,106.21)	(90,234.03)	0.00	0.00	0.00	(2,061,340.24)
<b>Total EXCESS REVENUE OVER EXPENDITURES</b>	<b>1,276,594.37</b>	<b>1,049,351.14</b>	<b>363,928.97</b>	<b>(268,480.68)</b>	<b>2,264.83</b>	<b>83,815.37</b>	<b>2,507,474.00</b>
<b>Total FUND EQUITY</b>	<b>7,407,371.15</b>	<b>34,284,933.25</b>	<b>6,253,276.77</b>	<b>852,901.04</b>	<b>2,125.76</b>	<b>156,230.74</b>	<b>48,956,838.71</b>





KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

GENERAL FUND (10)	Current Period			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget -			Percent Total Budget Remaining
	Actual	Budget	Budget Variance				Revised	Variance		
<b>REVENUES</b>										
<b>TAXES</b>										
ADVALOREM TAXES	62,356.64	22,187.00	40,169.64	382,420.33	360,536.00	21,884.33	554,671.00	(172,250.67)	(31.05)%	
PERSONAL PROPERTY TAX	866.47	1,500.00	(633.53)	872.97	1,500.00	(627.03)	9,664.00	(8,791.03)	(90.97)%	
ADVALOREM MAKE-UP	47,040.98	18,153.00	28,887.98	326,253.48	294,983.00	31,270.48	453,822.00	(127,568.52)	(28.11)%	
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	346,470.00	346,470.00	0.00	692,940.00	(346,470.00)	(50.00)%	
<b>Total TAXES</b>	<b>168,009.09</b>	<b>99,585.00</b>	<b>68,424.09</b>	<b>1,056,016.78</b>	<b>1,003,489.00</b>	<b>52,527.78</b>	<b>1,711,097.00</b>	<b>(655,080.22)</b>	<b>(38.28)%</b>	
<b>MISCELLANEOUS</b>										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%	
INTEREST ON INVESTMENTS	21,291.92	652.00	20,639.92	85,524.88	3,909.00	81,615.88	7,821.00	77,793.88	993.53%	
RENTAL INCOME	0.00	1,850.00	(1,850.00)	0.00	11,100.00	(11,100.00)	22,200.00	(22,200.00)	(100.00)%	
OTHER REVENUE	0.00	83.00	(83.00)	371.63	500.00	(128.37)	1,000.00	(628.37)	(62.84)%	
<b>Total MISCELLANEOUS</b>	<b>21,291.92</b>	<b>2,585.00</b>	<b>18,706.92</b>	<b>125,896.51</b>	<b>55,509.00</b>	<b>70,387.51</b>	<b>71,021.00</b>	<b>54,875.51</b>	<b>77.27%</b>	
<b>Total REVENUES</b>	<b>189,301.01</b>	<b>102,170.00</b>	<b>87,131.01</b>	<b>1,181,913.29</b>	<b>1,058,998.00</b>	<b>122,915.29</b>	<b>1,782,118.00</b>	<b>(600,204.71)</b>	<b>(33.68)%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	4,412.14	4,311.00	(101.14)	26,433.24	25,864.00	(569.24)	51,728.00	25,294.76	48.90%	
PAYROLL - MAINTENANCE	0.00	5,398.00	5,398.00	9,001.05	32,386.00	23,384.95	64,771.00	55,789.95	86.10%	
PAYROLL - OFFICE	2,206.32	2,042.00	(164.32)	11,115.94	12,249.00	1,133.06	24,497.00	13,381.06	54.62%	
EMPLOYEE BENEFITS - FICAMEDIC	102.21	175.00	72.79	695.82	1,050.00	354.18	2,099.00	1,403.18	66.85%	
EMPLOYEE BENEFITS - MED. INS	2,657.29	4,402.00	1,744.71	20,472.09	27,795.00	7,322.91	55,590.00	35,117.91	63.17%	
EMPLOYEE BENEFITS - PERS	1,593.57	3,054.00	1,460.43	11,862.75	18,322.00	6,459.25	36,646.00	24,783.25	67.63%	
EMPLOYEE BENEFITS - SIRS	1.35	187.00	185.65	243.84	678.00	434.16	1,898.00	1,454.16	85.64%	
SEPI/IRA	6.65	8.00	1.35	42.99	48.00	5.01	97.00	54.01	55.68%	
UNIFORMS	0.00	0.00	0.00	118.40	582.00	463.60	1,164.00	1,045.60	89.83%	
OPEB EXPENSE	1,265.83	3,634.00	2,368.17	7,594.98	21,805.00	14,210.02	43,609.00	36,014.02	82.58%	
ACCRUED LEAVE EXPENSE	283.31	375.00	91.69	1,163.76	2,250.00	1,086.24	4,500.00	3,336.24	74.14%	
OTHER PAYROLL EXPENSES	17.97	37.00	19.03	76.81	225.00	148.19	450.00	373.19	82.93%	
CAR ALLOWANCE EXPENSE	(88.40)	(58.00)	10.40	(370.80)	(350.00)	20.80	(700.00)	(329.20)	47.03%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>12,478.24</b>	<b>23,565.00</b>	<b>11,086.76</b>	<b>88,450.87</b>	<b>142,904.00</b>	<b>54,453.13</b>	<b>286,149.00</b>	<b>197,698.13</b>	<b>69.09%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%	
LEGAL	172.97	230.00	57.03	699.68	1,375.00	675.32	2,750.00	2,050.32	74.56%	

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 12/1/2022 Through 12/31/2022**

**GENERAL FUND (10)**

	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance		Budget	Variance			
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%
ENGINEERING & SURVEYING	0.00	3,667.00	3,667.00	15,166.56	22,000.00	6,833.44	44,000.00	28,833.44	65.53%
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	79,817.81	7,959.00	(71,858.81)	318,236.43	267,845.00	(50,391.43)	315,599.00	(2,637.43)	(0.84)%
BUILDING REPAIRS AND MAINT.	13.21	579.00	565.79	151.61	3,472.00	3,320.39	6,942.00	6,790.39	97.82%
COMPUTER EXPENSE	75.13	224.00	148.87	2,363.14	2,649.00	285.86	3,993.00	1,629.86	40.82%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	572.91	587.00	14.09	674.00	101.09	15.00%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	913.55	2,250.00	1,336.45	4,500.00	3,586.45	79.70%
EQUIPMENT RENTAL	13.01	30.00	16.99	78.06	182.00	103.94	364.00	285.94	78.55%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,300.00	19,078.00	20,630.00	19,408.00	94.08%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	6,879.00	3,245.67	6,879.00	3,245.67	47.18%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	10.13	632.00	621.87	2,520.25	3,789.00	1,268.75	7,578.00	5,057.75	66.74%
OFFICE JANITORIAL	38.25	166.00	127.75	362.95	999.00	636.05	1,997.00	1,634.05	81.83%
OFFICE AND FACILITIES RENT	270.82	316.00	45.18	1,624.92	1,901.00	276.08	3,800.00	2,175.08	57.22%
OFFICE SUPPLIES	15.72	151.00	135.28	204.98	902.00	697.02	1,804.00	1,599.02	88.64%
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	100.00	100.00	265.00	265.00	100.00%
TELEPHONE	12.80	12.00	(0.80)	77.16	72.00	(5.16)	144.00	66.84	46.42%
TRAINING AND SEMINARS	0.00	394.00	394.00	29.89	2,363.00	2,333.11	4,726.00	4,696.11	99.37%
TRAVEL	140.83	188.00	47.17	185.17	1,125.00	939.83	2,250.00	2,064.83	91.77%
TRUSTEE FEES	162.50	163.00	0.50	942.50	975.00	32.50	2,100.00	1,157.50	55.12%
UTILITIES - GAS & ELECTRIC	58.97	205.00	146.03	3,133.35	890.00	576.65	3,420.00	3,106.65	90.84%
VEHICLE EXP FUEL/OIL/SUPP	287.48	1,037.00	749.52	2,694.60	6,219.00	3,524.40	12,436.00	9,741.40	78.33%
VEH EXP R&M	10.81	717.00	706.19	9,778.79	4,299.00	(5,479.79)	8,601.00	(1,177.79)	(13.69)%
<b>Total OPERATING EXPENSES</b>	<b>81,100.44</b>	<b>17,095.00</b>	<b>(64,005.44)</b>	<b>363,891.29</b>	<b>357,390.00</b>	<b>(6,501.29)</b>	<b>463,169.00</b>	<b>99,277.71</b>	<b>21.43%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	23,269.65	4,666.00	(18,603.65)	827,233.44	1,706,407.00	879,153.56	2,278,866.00	1,451,612.56	63.70%
<b>Total OTHER EXPENSES</b>	<b>23,269.65</b>	<b>4,666.00</b>	<b>(18,603.65)</b>	<b>827,233.44</b>	<b>1,706,412.00</b>	<b>879,158.56</b>	<b>2,278,871.00</b>	<b>1,451,617.56</b>	<b>63.70%</b>
<b>Total EXPENDITURES</b>	<b>116,848.33</b>	<b>45,326.00</b>	<b>(71,522.33)</b>	<b>1,279,595.60</b>	<b>2,206,706.00</b>	<b>927,110.40</b>	<b>3,028,169.00</b>	<b>1,748,593.40</b>	<b>57.74%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>72,452.68</b>	<b>56,844.00</b>	<b>15,608.68</b>	<b>(97,682.31)</b>	<b>(1,147,708.00)</b>	<b>1,050,025.69</b>	<b>(1,246,071.00)</b>	<b>1,148,388.69</b>	<b>(92.16)%</b>



KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

WATER FUND (20)	Current Period			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance						
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	23,657.69	875.00	22,782.69	100,867.51	5,253.00	95,614.51	10,509.00	90,358.51	859.82%
PLAN REVIEW FEE	0.00	0.00	0.00	500.00	750.00	(250.00)	1,250.00	(750.00)	(60.00)%
OTHER REVENUE	0.00	2,150.00	(2,150.00)	15,853.84	12,900.00	2,953.84	25,800.00	(9,946.16)	(38.55)%
<b>Total MISCELLANEOUS</b>	<b>23,657.69</b>	<b>3,025.00</b>	<b>20,632.69</b>	<b>117,221.35</b>	<b>18,903.00</b>	<b>98,318.35</b>	<b>37,559.00</b>	<b>79,662.35</b>	<b>212.10%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	290,601.84	292,028.00	(1,426.16)	1,742,113.66	1,752,165.00	(10,051.34)	3,504,333.00	(1,762,219.34)	(50.29)%
RESIDENTIAL TIER 1 CONSUMPTION	22,775.57	24,500.00	(1,724.43)	175,729.51	196,000.00	(20,270.49)	350,000.00	(174,270.49)	(49.79)%
RESIDENTIAL TIER 2 CONSUMPTION	1,545.45	2,400.00	(854.55)	44,808.95	51,200.00	(6,391.05)	80,000.00	(35,191.05)	(43.99)%
RESIDENTIAL TIER 3 CONSUMPTION	1,887.17	1,440.00	447.17	45,401.98	49,680.00	(4,278.02)	72,000.00	(26,598.02)	(36.94)%
RESIDENTIAL FIRE PROTECTION	6,795.69	6,742.00	53.69	40,428.34	40,448.00	(19.66)	80,900.00	(40,471.66)	(50.03)%
USER FEES - COMMERCIAL	30,371.67	30,382.00	(10.33)	182,088.00	182,292.00	(204.00)	364,594.00	(182,496.00)	(50.06)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	46,769.16	47,068.00	(298.84)	94,137.00	(47,367.84)	(50.32)%
COMMERCIAL CONSUMPTION	27,743.43	16,908.00	10,835.43	76,814.02	63,181.00	13,633.02	88,987.00	(12,172.98)	(13.68)%
PENALTIES ON USER FEES	4,249.36	4,100.00	149.36	23,617.57	24,600.00	(982.43)	49,200.00	(25,582.43)	(52.00)%
SERVICE CHARGES	777.50	1,350.00	(572.50)	6,077.50	8,100.00	(2,022.50)	16,200.00	(10,122.50)	(62.48)%
RETURN CHECK FEES	0.00	40.00	(40.00)	260.00	240.00	20.00	480.00	(220.00)	(45.83)%
CONNECTION FEES	0.00	0.00	0.00	15,800.00	10,200.00	5,600.00	10,200.00	5,600.00	54.90%
TRANSFER FEE REVENUE	352.50	480.00	(127.50)	2,863.50	2,880.00	(16.50)	5,760.00	(2,896.50)	(50.29)%
SERVLINER ADMIN REVENUE	151.88	150.00	1.88	911.39	898.00	13.39	1,798.00	(886.61)	(49.31)%
SERVLINER LOSS INSURANCE	1,209.24	2,608.00	(1,398.76)	11,503.68	15,645.00	(4,141.32)	31,293.00	(19,789.32)	(63.24)%
SERVLINER LINE INSURANCE	224.40	189.00	35.40	1,359.16	1,134.00	225.16	2,270.00	(910.84)	(40.13)%
<b>Total USER FEES</b>	<b>396,530.48</b>	<b>391,162.00</b>	<b>5,368.48</b>	<b>2,416,546.42</b>	<b>2,445,731.00</b>	<b>(29,184.58)</b>	<b>4,752,142.00</b>	<b>(2,335,595.58)</b>	<b>(49.15)%</b>
<b>Total REVENUES</b>	<b>420,188.17</b>	<b>394,187.00</b>	<b>26,001.17</b>	<b>2,533,767.77</b>	<b>2,464,634.00</b>	<b>69,133.77</b>	<b>4,789,701.00</b>	<b>(2,255,933.23)</b>	<b>(47.10)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	14,833.52	14,432.00	(401.52)	88,803.12	86,592.00	(2,211.12)	173,189.00	84,385.88	48.72%
PAYROLL - MAINTENANCE	30,065.02	34,282.00	4,216.98	184,476.51	205,690.00	21,213.49	411,382.00	226,905.49	55.16%
PAYROLL - OFFICE	5,883.54	5,443.00	(440.54)	29,642.52	32,658.00	3,015.48	65,321.00	35,678.48	54.62%
EMPLOYEE BENEFITS - FICAMEDIC	545.44	840.00	294.56	4,400.47	5,039.00	638.53	10,079.00	5,678.53	56.34%
EMPLOYEE BENEFITS - MED. INS	13,146.04	17,255.00	4,108.96	102,285.14	109,760.00	7,474.86	219,521.00	117,235.86	53.41%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 12/1/2022 Through 12/31/2022**

**WATER FUND (20)**

	Current Period			Current Year Actual	YTD Budget			Total Budget - Revised			Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance		YTD Actual	YTD Budget	Variance	Total Budget - Revised	Total Budget Variance			
EMPLOYEE BENEFITS - PERS	8,328.91	13,027.00	4,698.09	68,087.71	78,158.00	10,070.29	156,320.00	88,232.29	56.44%			
EMPLOYEE BENEFITS - SIIIS	6.42	871.00	864.58	422.83	3,166.00	2,743.17	7,917.00	7,494.17	94.66%			
SEPIRA	66.50	80.00	13.50	431.47	480.00	48.53	962.00	530.53	55.15%			
UNIFORMS	0.00	0.00	0.00	1,387.77	2,886.00	1,498.23	5,772.00	4,384.23	75.96%			
OPEB EXPENSE	11,550.67	16,613.00	5,062.33	69,304.02	99,678.00	30,373.98	199,356.00	130,051.98	65.24%			
ACCURED LEAVE EXPENSE	(425.66)	1,083.00	1,508.66	2,029.54	6,498.00	4,468.46	13,000.00	10,970.46	84.39%			
OTHER PAYROLL EXPENSES	97.74	1,600.00	1,502.26	1,205.96	3,200.00	1,994.04	3,200.00	1,994.04	62.31%			
CAR ALLOWANCE EXPENSE	(342.00)	(333.00)	9.00	(1,854.00)	(1,998.00)	(144.00)	(4,000.00)	(2,146.00)	53.65%			
<b>Total PAYROLL RELATED EXPENSES</b>	<b>83,756.14</b>	<b>105,193.00</b>	<b>21,436.86</b>	<b>550,623.06</b>	<b>631,807.00</b>	<b>81,183.94</b>	<b>1,282,019.00</b>	<b>711,395.94</b>	<b>56.37%</b>			
<b>OPERATING EXPENSES</b>												
ACCOUNTING	0.00	0.00	0.00	22,933.20	25,200.00	2,266.80	25,200.00	2,266.80	9.00%			
LEGAL	2,616.22	2,750.00	133.78	18,421.11	16,500.00	(1,921.11)	33,000.00	14,578.89	44.18%			
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	950.40	756.00	(194.40)	756.00	(194.40)	(25.71)%			
ENGINEERING & SURVEYING	0.00	1,062.00	1,062.00	1,138.90	6,375.00	5,236.10	12,750.00	11,611.10	91.07%			
BAD DEBTS	0.00	3,383.00	3,383.00	0.00	13,383.00	13,383.00	13,383.00	13,383.00	100.00%			
BANK CHARGES	2,844.73	3,808.00	963.27	21,924.40	22,848.00	923.60	45,686.00	23,771.60	52.02%			
BUILDING REPAIRS AND MAINT.	223.90	2,500.00	2,276.10	2,096.59	15,000.00	12,903.41	30,000.00	27,903.41	93.01%			
COMPUTER EXPENSE	3,008.91	2,700.00	(308.91)	27,303.80	38,352.00	11,048.20	68,942.00	41,638.20	60.40%			
DUES & SUBSCRIPTIONS	0.00	175.00	175.00	7,929.97	7,884.00	(45.97)	9,038.00	1,108.03	12.26%			
EQUIP. SUPPLIES/MAINT./REPAIRS	23.29	550.00	526.71	10,751.97	11,450.00	698.03	14,750.00	3,998.03	27.11%			
EQUIPMENT RENTAL	1,179.83	1,142.00	(37.83)	4,118.65	4,266.00	147.35	8,028.00	3,909.35	48.70%			
SECURITY EXPENSE	435.08	450.00	14.92	3,442.10	4,925.00	1,482.90	9,531.00	6,088.90	63.89%			
INSURANCE AND BONDS	1,433.64	2,333.00	899.36	81,851.18	90,233.00	8,381.82	104,231.00	22,379.82	21.47%			
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	200.00	200.00	500.00	500.00	100.00%			
INVENTORY PARTS	0.00	0.00	0.00	7,906.15	8,000.00	93.85	15,000.00	7,093.85	47.29%			
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%			
LIEN FEES	85.00	34.00	(51.00)	47.00	204.00	157.00	410.00	363.00	88.54%			
MISCELLANEOUS EXPENDITURES	121.50	600.00	478.50	6,285.47	3,600.00	(2,685.47)	7,200.00	914.53	12.70%			
OFFICE JANITORIAL	459.00	732.00	273.00	4,355.20	4,392.00	36.80	8,784.00	4,428.80	50.42%			
OFFICE AND FACILITIES RENT	3,249.84	3,800.00	550.16	19,499.04	22,799.00	3,299.96	45,598.00	26,099.96	57.24%			
OFFICE SUPPLIES	188.58	1,136.00	947.42	3,918.57	6,816.00	2,897.43	13,632.00	9,713.43	71.25%			
PERMITS AND FEES	556.32	660.00	103.68	4,205.84	4,840.00	634.16	8,771.00	4,565.16	52.05%			
POSTAGE	0.00	1,125.00	1,125.00	3,247.54	3,375.00	127.46	6,750.00	3,502.46	51.89%			

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

WATER FUND (20)	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget Variance						
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	1,180.00	1,180.00	3,180.00	3,180.00	100.00%
SHOP SUPPLIES/SMALL TOOLS	62.52	584.00	521.48	708.43	3,500.00	2,791.57	7,000.00	6,291.57	89.88%
TELEPHONE	1,173.71	1,314.00	140.29	7,207.90	7,884.00	676.10	15,768.00	8,560.10	54.29%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	3,182.73	11,484.00	8,301.27	22,988.00	19,785.27	86.14%
TRAVEL	48.38	1,117.00	1,068.62	1,627.38	6,702.00	5,074.62	13,404.00	11,776.62	87.86%
TRUSTEE FEES	1,950.00	1,950.00	0.00	11,310.00	11,700.00	390.00	25,200.00	13,890.00	55.12%
UTILITIES - GAS & ELECTRIC	24,972.10	13,774.00	(11,198.10)	118,445.38	100,357.00	(18,088.38)	196,779.00	78,333.62	39.81%
VEHICLE EXP FUEL/OIL/SUPP	2,299.77	8,290.00	5,990.23	18,142.18	49,743.00	31,600.82	99,486.00	81,343.82	81.76%
VEH EXP RAM	86.45	2,026.00	1,939.55	16,871.57	12,154.00	(4,717.57)	24,307.00	7,435.43	30.59%
WATER MONITORING/SAMPLING	535.00	1,482.00	947.00	9,960.00	8,893.00	(1,067.00)	17,785.00	7,825.00	44.00%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	6,968.37	5,543.00	(1,425.37)	39,266.76	33,260.00	(6,006.76)	66,520.00	27,253.24	40.97%
WATER TREATMENT SYSTEM EXP	506.50	6,076.00	5,569.50	17,017.82	36,454.00	19,436.18	72,910.00	55,892.18	76.66%
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	5,850.72	5,850.00	(0.72)	11,701.00	5,850.28	50.00%
DEPRECIATION EXPENSE	112,873.92	107,783.00	(5,090.92)	677,448.48	646,694.00	(30,754.48)	1,293,387.00	615,998.52	47.62%
<b>Total OPERATING EXPENSES</b>	<b>168,877.68</b>	<b>181,768.00</b>	<b>12,890.32</b>	<b>1,194,597.67</b>	<b>1,262,253.00</b>	<b>67,655.33</b>	<b>2,417,345.00</b>	<b>1,222,747.33</b>	<b>50.58%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	28,020.35	28,907.00	886.65	168,122.10	173,444.00	5,321.90	346,890.00	178,767.90	51.53%
CAPITAL OUTLAY	70,373.96	77,159.00	6,785.04	1,088,857.65	3,177,159.00	2,088,301.35	8,040,385.00	6,951,527.35	86.46%
<b>Total OTHER EXPENSES</b>	<b>98,394.31</b>	<b>106,066.00</b>	<b>7,671.69</b>	<b>1,256,979.75</b>	<b>3,350,603.00</b>	<b>2,093,623.25</b>	<b>8,387,275.00</b>	<b>7,130,295.25</b>	<b>85.01%</b>
<b>Total EXPENDITURES</b>	<b>351,028.13</b>	<b>393,027.00</b>	<b>41,998.87</b>	<b>3,002,200.48</b>	<b>5,244,653.00</b>	<b>2,242,452.52</b>	<b>12,066,639.00</b>	<b>9,064,438.52</b>	<b>75.12%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>69,160.04</b>	<b>1,160.00</b>	<b>68,000.04</b>	<b>(468,432.71)</b>	<b>(2,780,029.00)</b>	<b>2,311,596.29</b>	<b>(7,276,938.00)</b>	<b>6,808,505.29</b>	<b>(93.56)%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

SEWER FUND (30)	Current Period			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget -		Percent Total Budget Remaining
	Actual	Budget	Budget Variance				Revised	Variance	
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	11,828.85	407.00	11,421.85	48,128.56	2,442.00	45,686.56	4,888.00	43,240.56	884.63%
PLAN REVIEW FEE	0.00	0.00	0.00	500.00	750.00	(250.00)	1,500.00	(1,000.00)	(66.67)%
OTHER REVENUE	0.00	12.00	(12.00)	0.00	75.00	(75.00)	150.00	(150.00)	(100.00)%
<b>Total MISCELLANEOUS</b>	<b>11,828.85</b>	<b>419.00</b>	<b>11,409.85</b>	<b>48,628.56</b>	<b>3,267.00</b>	<b>45,361.56</b>	<b>6,538.00</b>	<b>42,090.56</b>	<b>643.79%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	146,008.11	145,926.00	82.11	875,031.38	875,556.00	(524.62)	1,751,117.00	(876,085.62)	(50.03)%
RESIDENTIAL TIER 1 CONSUMPTION	2,219.86	2,448.00	(228.14)	17,324.70	12,852.00	4,472.70	30,600.00	(13,275.30)	(43.38)%
USER FEES - COMMERCIAL	3,526.15	3,533.00	(6.85)	21,164.15	21,198.00	(33.85)	42,401.00	(21,236.85)	(50.09)%
COMMERCIAL CONSUMPTION	3,187.13	2,630.00	557.13	17,159.57	15,780.00	1,379.57	31,560.00	(14,400.43)	(45.63)%
PENALTIES ON USER FEES	1,754.93	1,700.00	54.93	14,119.58	10,200.00	3,919.58	20,400.00	(6,280.42)	(30.79)%
CONNECTION FEES	0.00	0.00	0.00	7,800.00	3,000.00	4,800.00	6,000.00	1,800.00	30.00%
TRANSFER FEE REVENUE	138.75	333.00	(194.25)	1,108.96	1,998.00	(889.04)	3,996.00	(2,887.04)	(72.25)%
<b>Total USER FEES</b>	<b>156,834.93</b>	<b>156,570.00</b>	<b>264.93</b>	<b>953,708.34</b>	<b>940,584.00</b>	<b>13,124.34</b>	<b>1,886,074.00</b>	<b>(932,365.66)</b>	<b>(49.43)%</b>
<b>Total REVENUES</b>	<b>168,663.78</b>	<b>156,989.00</b>	<b>11,674.78</b>	<b>1,002,336.90</b>	<b>943,851.00</b>	<b>58,485.90</b>	<b>1,992,612.00</b>	<b>(890,275.10)</b>	<b>(47.04)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	7,071.14	6,943.00	(128.14)	42,405.44	41,656.00	(749.44)	83,314.00	40,908.56	49.10%
PAYROLL - OFFICE	4,412.65	4,083.00	(329.65)	22,231.85	24,493.00	2,261.15	48,991.00	26,759.15	54.62%
EMPLOYEE BENEFITS - FICAMEDIC	191.73	187.00	(4.73)	1,063.80	1,122.00	58.20	2,249.00	1,185.20	52.70%
EMPLOYEE BENEFITS - MED. INS	2,403.54	3,273.00	869.46	20,022.24	21,573.00	1,550.76	43,147.00	23,124.76	53.60%
EMPLOYEE BENEFITS - PERS	2,953.54	2,821.00	(132.54)	16,482.27	16,926.00	443.73	33,854.00	17,371.73	51.31%
EMPLOYEE BENEFITS - SLS	3.92	68.00	64.08	28.36	246.00	217.64	614.00	585.64	95.38%
SEPIRA	7.91	11.00	3.09	53.55	62.00	8.45	128.00	74.45	58.16%
UNIFORMS	0.00	0.00	0.00	50.80	49.00	(1.80)	97.00	46.20	47.63%
OPEB EXPENSE	2,056.97	3,115.00	1,058.03	12,341.82	18,690.00	6,348.18	37,380.00	25,038.18	66.98%
ACCRUED LEAVE EXPENSE	442.22	333.00	(109.22)	2,416.40	1,998.00	(418.40)	4,000.00	1,583.60	39.59%
OTHER PAYROLL EXPENSES	35.84	17.00	(18.84)	138.41	98.00	(40.41)	200.00	61.59	30.80%
CAR ALLOWANCE EXPENSE	(45.60)	(33.00)	12.60	(247.20)	(198.00)	49.20	(400.00)	(152.80)	38.20%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>19,533.86</b>	<b>20,818.00</b>	<b>1,284.14</b>	<b>116,987.74</b>	<b>126,715.00</b>	<b>9,727.26</b>	<b>253,574.00</b>	<b>136,586.26</b>	<b>53.86%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	11,466.60	12,600.00	1,133.40	12,600.00	1,133.40	9.00%
LEGAL	1,037.84	1,375.00	337.16	4,198.10	8,250.00	4,051.90	16,500.00	12,301.90	74.56%

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

**SEWER FUND (30)**

	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	Total Budget - Revised	Total Budget	Percent Total Budget Remaining
	Actual	Budget	Budget Variance		Variance	Variance		Variance	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	105.60	84.00	(21.60)	84.00	(21.60)	(25.71)%
ENGINEERING & SURVEYING	0.00	521.00	521.00	635.94	3,126.00	2,490.06	6,250.00	5,614.06	89.82%
DCL TSA PRO-RATA M & O	0.00	0.00	0.00	195,419.50	366,462.00	171,042.50	732,924.00	537,504.50	73.34%
DCL TSA ASSESSMENTS	0.00	0.00	0.00	247,324.50	248,324.00	999.50	496,649.00	249,324.50	50.20%
BAD DEBTS	0.00	3,202.00	3,202.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	1,949.16	2,599.00	649.84	15,022.28	15,594.00	571.72	31,191.00	16,168.72	51.84%
BUILDING REPAIRS AND MAINT.	79.23	2,618.00	2,538.77	909.53	15,708.00	14,798.47	31,419.00	30,509.47	97.11%
COMPUTER EXPENSE	496.95	3,834.00	3,337.05	8,680.48	14,484.00	5,803.52	26,484.00	17,803.52	67.22%
DUES & SUBSCRIPTIONS	0.00	96.00	96.00	3,437.50	3,896.00	458.50	4,346.00	908.50	20.90%
EQUIP. SUPPLIES/MAINT./REPAIRS	7,974.32	14,482.00	6,507.68	51,039.89	86,892.00	35,852.11	173,787.00	122,747.11	70.63%
EQUIPMENT RENTAL	671.75	672.00	0.25	2,051.39	2,160.00	108.61	3,847.00	1,795.61	46.68%
SECURITY EXPENSE	416.06	452.00	36.94	3,572.95	3,554.00	(18.95)	7,120.00	3,547.05	49.82%
INSURANCE AND BONDS	0.00	0.00	0.00	21,799.96	22,327.00	527.04	22,327.00	527.04	2.36%
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	60.74	383.00	322.26	3,078.93	2,298.00	(780.93)	4,600.00	1,521.07	33.07%
OFFICE JANITORIAL	229.50	386.00	156.50	2,177.60	2,196.00	18.40	4,392.00	2,214.40	50.42%
OFFICE AND FACILITIES RENT	1,624.92	1,900.00	275.08	9,749.52	11,399.00	1,649.48	22,799.00	13,049.48	57.24%
OFFICE SUPPLIES	94.29	605.00	510.71	2,255.22	3,630.00	1,374.78	7,266.00	5,010.78	68.96%
PERMITS AND FEES	0.00	0.00	0.00	378.96	405.00	26.04	405.00	26.04	6.43%
POSTAGE	0.00	0.00	0.00	2,219.79	2,312.00	92.21	4,625.00	2,405.21	52.00%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	90.00	90.00	1,590.00	1,590.00	100.00%
TELEPHONE	128.40	127.00	(1.40)	773.51	762.00	(11.51)	1,524.00	750.49	49.24%
TRAINING AND SEMINARS	0.00	489.00	489.00	179.37	2,934.00	2,754.63	5,874.00	5,694.63	96.95%
TRAVEL	24.19	288.00	263.81	290.09	1,728.00	1,437.91	3,482.00	3,171.91	91.62%
TRUSTEE FEES	975.00	975.00	0.00	5,655.00	5,850.00	195.00	12,600.00	6,945.00	55.12%
UTILITIES - GAS & ELECTRIC	2,414.29	2,117.00	(297.29)	11,533.80	10,818.00	(715.80)	23,518.00	11,984.20	50.96%
DEPRECIATION EXPENSE	4,852.24	5,847.00	994.76	28,800.45	35,082.00	6,281.55	70,164.00	41,363.55	58.95%
<b>Total OPERATING EXPENSES</b>	<b>23,028.88</b>	<b>42,948.00</b>	<b>19,919.12</b>	<b>632,756.46</b>	<b>896,167.00</b>	<b>263,410.54</b>	<b>1,742,049.00</b>	<b>1,109,292.54</b>	<b>63.66%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	35.00	35.00	35.00	35.00	100.00%
CAPITAL OUTLAY	11,039.50	0.00	(11,039.50)	28,088.37	78,700.00	50,631.63	211,634.00	183,565.63	86.74%
<b>Total OTHER EXPENSES</b>	<b>11,039.50</b>	<b>0.00</b>	<b>(11,039.50)</b>	<b>28,088.37</b>	<b>78,735.00</b>	<b>50,666.63</b>	<b>211,669.00</b>	<b>183,600.63</b>	<b>86.74%</b>
<b>Total EXPENDITURES</b>	<b>53,602.24</b>	<b>63,756.00</b>	<b>10,163.76</b>	<b>777,812.57</b>	<b>1,101,617.00</b>	<b>323,804.43</b>	<b>2,207,292.00</b>	<b>1,429,479.43</b>	<b>64.76%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>115,061.54</b>	<b>93,223.00</b>	<b>21,838.54</b>	<b>224,524.33</b>	<b>(157,766.00)</b>	<b>382,290.33</b>	<b>(314,680.00)</b>	<b>539,204.33</b>	<b>(171.35)%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	Total Budget -	Total Budget	Percent Total Budget
	Actual	Budget	Budget Variance			Variance	Revised	Variance	Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	2,365.78	102.00	2,263.78	10,732.20	612.00	10,120.20	1,222.00	9,510.20	778.25%
OTHER REVENUE	(0.20)	2.00	(2.20)	(0.20)	12.00	(12.20)	26.00	(26.20)	(100.77)%
<b>Total MISCELLANEOUS</b>	<b>2,365.58</b>	<b>104.00</b>	<b>2,261.58</b>	<b>130,732.00</b>	<b>120,624.00</b>	<b>10,108.00</b>	<b>121,248.00</b>	<b>9,484.00</b>	<b>7.82%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	35,186.01	35,130.00	36.01	210,922.31	210,780.00	142.31	421,560.00	(210,637.69)	(49.97)%
USER FEES - COMMERCIAL	3,245.70	3,247.00	(1.30)	19,476.00	19,482.00	(6.00)	38,970.00	(19,494.00)	(50.02)%
PENAL TIES ON USER FEES	542.17	534.00	8.17	4,611.70	3,204.00	1,407.70	6,408.00	(1,796.30)	(28.03)%
TRANSFER FEE REVENUE	33.75	81.00	(47.25)	249.40	486.00	(236.60)	972.00	(722.60)	(74.34)%
<b>Total USER FEES</b>	<b>38,987.63</b>	<b>38,992.00</b>	<b>(4.37)</b>	<b>235,259.41</b>	<b>233,952.00</b>	<b>1,307.41</b>	<b>467,910.00</b>	<b>(232,650.59)</b>	<b>(49.72)%</b>
<b>Total REVENUES</b>	<b>41,353.21</b>	<b>39,096.00</b>	<b>2,257.21</b>	<b>385,991.41</b>	<b>354,576.00</b>	<b>11,415.41</b>	<b>589,158.00</b>	<b>(223,166.59)</b>	<b>(37.88)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	3,097.30	3,052.00	(45.30)	18,583.80	18,309.00	(274.80)	36,621.00	18,037.20	49.25%
PAYROLL - MAINTENANCE	0.00	3,855.00	3,855.00	6,429.32	23,130.00	16,700.68	46,266.00	39,836.68	86.10%
PAYROLL - OFFICE	2,206.30	2,041.00	(165.30)	11,115.82	12,246.00	1,130.18	24,497.00	13,381.18	54.62%
EMPLOYEE BENEFITS - FICAMEDIC	82.41	134.00	51.59	544.22	804.00	259.78	1,612.00	1,067.78	66.24%
EMPLOYEE BENEFITS - MED. INS	1,961.93	3,255.00	1,293.07	15,782.33	20,852.00	5,069.67	41,703.00	25,920.67	62.16%
EMPLOYEE BENEFITS - PERS	1,207.95	2,258.00	1,050.05	8,858.63	13,543.00	4,684.37	27,091.00	18,232.37	67.30%
EMPLOYEE BENEFITS - SIIIS	1.35	127.00	125.65	177.15	459.00	281.85	1,151.00	973.85	84.61%
SEPI/IRA	2.60	4.00	1.40	18.65	24.00	5.35	48.00	29.35	61.15%
UNIFORMS	0.00	0.00	0.00	53.81	364.00	310.19	727.00	673.19	92.60%
OPEB EXPENSE	949.36	2,596.00	1,646.64	5,696.16	15,576.00	9,879.84	31,150.00	25,453.84	81.71%
ACCRUED LEAVE EXPENSE	187.89	167.00	(20.89)	1,094.46	1,002.00	(92.46)	2,000.00	905.54	45.28%
OTHER PAYROLL EXPENSES	17.99	25.00	7.01	69.46	150.00	80.54	300.00	230.54	76.85%
CAR ALLOWANCE EXPENSE	0.00	(4.00)	(4.00)	0.00	(24.00)	(24.00)	(50.00)	(50.00)	100.00%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>9,715.08</b>	<b>17,510.00</b>	<b>7,794.92</b>	<b>68,423.81</b>	<b>106,435.00</b>	<b>38,011.19</b>	<b>213,116.00</b>	<b>144,692.19</b>	<b>67.89%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	172.97	229.00	56.03	699.68	1,374.00	674.32	2,750.00	2,050.32	74.56%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	118.80	95.00	(23.80)	95.00	(23.80)	(25.05)%
ENGINEERING & SURVEYING	0.00	0.00	0.00	83.83	500.00	416.17	500.00	416.17	83.23%

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

	SNOW REMOVAL SPECIAL REVENUE (60)			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Current Period Actual	Current Period Budget	Current Period Budget Variance						
SNOW REMOVAL - PLOWING	192,285.41	120,000.00	(72,285.41)	240,766.66	220,000.00	(20,766.66)	675,000.00	434,213.34	64.33%
SNOW REMOVAL - SANDING	13,394.19	9,000.00	(4,394.19)	20,839.96	21,500.00	660.04	75,000.00	54,160.04	72.21%
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	711.00	711.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	474.12	632.00	157.88	3,654.06	3,792.00	137.94	7,587.00	3,932.94	51.84%
BUILDING REPAIRS AND MAINT.	13.21	440.00	426.79	151.61	2,636.00	2,484.39	5,276.00	5,124.39	97.13%
COMPUTER EXPENSE	86.38	200.00	113.62	3,785.23	4,220.00	434.77	5,932.00	2,146.77	36.19%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	572.91	595.00	22.09	685.00	112.09	16.36%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	150.00	150.00	0.00	400.00	400.00	700.00	700.00	100.00%
EQUIPMENT RENTAL	157.43	165.00	7.57	483.18	520.00	56.82	832.00	368.82	44.33%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,710.00	10,000.00	4,290.00	10,000.00	4,290.00	42.90%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,633.33	3,721.00	87.67	3,721.00	87.67	2.36%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	10.13	467.00	456.87	516.50	2,802.00	2,285.50	5,600.00	5,083.50	90.78%
OFFICE JANITORIAL	38.25	61.00	22.75	362.95	366.00	3.05	732.00	369.05	50.42%
OFFICE AND FACILITIES RENT	270.82	317.00	46.18	1,624.92	1,898.00	273.08	3,800.00	2,175.08	57.24%
OFFICE SUPPLIES	706.71	112.00	(594.71)	1,155.83	672.00	(483.83)	1,339.00	183.17	13.68%
PERMITS AND FEES	0.00	0.00	0.00	563.16	668.00	104.84	668.00	104.84	15.69%
POSTAGE	539.85	0.00	(539.85)	1,079.80	561.00	(518.80)	1,125.00	45.20	4.02%
PUBLICATION CHARGES	0.00	0.00	0.00	1,127.76	100.00	(1,027.76)	2,265.00	1,137.24	50.21%
TELEPHONE	12.80	12.00	(0.80)	77.16	72.00	(5.16)	144.00	66.84	46.42%
TRAINING AND SEMINARS	0.00	71.00	71.00	29.89	426.00	396.11	852.00	822.11	96.49%
TRAVEL	414.42	166.00	(248.42)	458.76	991.00	532.24	1,984.00	1,525.24	76.88%
TRUSTEE FEES	162.50	163.00	0.50	942.50	975.00	32.50	2,100.00	1,157.50	55.12%
UTILITIES - GAS & ELECTRIC	56.66	58.00	1.34	311.04	253.00	(58.04)	971.00	659.96	67.97%
VEHICLE EXP FUEL/OIL/SUPP	287.48	1,036.00	748.52	2,398.23	6,216.00	3,817.77	12,436.00	10,037.77	80.72%
VEH EXP R&M	10.81	654.00	643.19	1,608.47	3,924.00	2,315.53	7,852.00	6,243.53	79.52%
<b>Total OPERATING EXPENSES</b>	<b>209,094.14</b>	<b>136,844.00</b>	<b>(72,250.14)</b>	<b>294,667.32</b>	<b>299,056.00</b>	<b>4,388.68</b>	<b>841,975.00</b>	<b>547,307.68</b>	<b>65.00%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	0.00	0.00	0.00	0.00	10.00	10.00	10.00	10.00	100.00%
CAPITAL OUTLAY	1,739.25	0.00	(1,739.25)	237,896.79	287,500.00	49,603.21	460,106.00	222,209.21	48.30%
<b>Total OTHER EXPENSES</b>	<b>1,739.25</b>	<b>0.00</b>	<b>(1,739.25)</b>	<b>237,896.79</b>	<b>287,510.00</b>	<b>49,613.21</b>	<b>460,116.00</b>	<b>222,219.21</b>	<b>48.30%</b>
<b>Total EXPENDITURES</b>	<b>220,548.47</b>	<b>154,354.00</b>	<b>(66,194.47)</b>	<b>600,997.92</b>	<b>693,001.00</b>	<b>92,013.08</b>	<b>1,515,297.00</b>	<b>914,219.08</b>	<b>60.34%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(179,195.26)</b>	<b>(115,258.00)</b>	<b>(63,937.26)</b>	<b>(234,996.51)</b>	<b>(338,425.00)</b>	<b>(103,428.49)</b>	<b>(926,049.00)</b>	<b>(691,052.49)</b>	<b>(74.62)%</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

160 PINERIDGE RENTAL (70)	Current Period		Current Period		Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget	Variance						
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
RENTAL INCOME	1,550.00	0.00	1,550.00	0.00	8,800.00	0.00	8,800.00	0.00	8,800.00	0.00%
<b>Total MISCELLANEOUS</b>	<u>1,550.00</u>	<u>0.00</u>	<u>1,550.00</u>	<u>0.00</u>	<u>8,800.00</u>	<u>0.00</u>	<u>8,800.00</u>	<u>0.00</u>	<u>8,800.00</u>	<u>0.00%</u>
<b>Total REVENUES</b>	<u>1,550.00</u>	<u>0.00</u>	<u>1,550.00</u>	<u>0.00</u>	<u>8,800.00</u>	<u>0.00</u>	<u>8,800.00</u>	<u>0.00</u>	<u>8,800.00</u>	<u>0.00%</u>
<b>EXPENDITURES</b>										
<b>OPERATING EXPENSES</b>										
BUILDING REPAIRS AND MAINT.	46.61	0.00	(46.61)	0.00	779.80	0.00	(779.80)	0.00	(779.80)	0.00%
EQUIPMENT RENTAL	3.09	0.00	(3.09)	0.00	18.54	0.00	(18.54)	0.00	(18.54)	0.00%
INSURANCE AND BONDS	0.00	0.00	0.00	0.00	3,083.40	0.00	(3,083.40)	0.00	(3,083.40)	0.00%
MISCELLANEOUS EXPENDITURES	115.50	0.00	(115.50)	0.00	665.42	0.00	(665.42)	0.00	(665.42)	0.00%
OFFICE JANITORIAL	95.00	0.00	(95.00)	0.00	655.00	0.00	(655.00)	0.00	(655.00)	0.00%
OFFICE SUPPLIES	0.00	0.00	0.00	0.00	89.51	0.00	(89.51)	0.00	(89.51)	0.00%
UTILITIES - GAS & ELECTRIC	269.82	0.00	(269.82)	0.00	1,243.50	0.00	(1,243.50)	0.00	(1,243.50)	0.00%
<b>Total OPERATING EXPENSES</b>	<u>530.02</u>	<u>0.00</u>	<u>(530.02)</u>	<u>0.00</u>	<u>6,535.17</u>	<u>0.00</u>	<u>(6,535.17)</u>	<u>0.00</u>	<u>(6,535.17)</u>	<u>0.00%</u>
<b>Total EXPENDITURES</b>	<u>530.02</u>	<u>0.00</u>	<u>(530.02)</u>	<u>0.00</u>	<u>6,535.17</u>	<u>0.00</u>	<u>(6,535.17)</u>	<u>0.00</u>	<u>(6,535.17)</u>	<u>0.00%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>1,019.98</u>	<u>0.00</u>	<u>1,019.98</u>	<u>0.00</u>	<u>2,264.83</u>	<u>0.00</u>	<u>2,264.83</u>	<u>0.00</u>	<u>2,264.83</u>	<u>0.00%</u>



KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

298 KINGSBURY GRADE RENTAL (80)	Current Period			Current Period Budget Variance	YTD			Total Budget -		
	Actual	Budget	Budget Variance		Actual	Budget	Variance	Revised	Variance	Percent Total Budget Remaining
<b>REVENUES</b>										
<b>MISCELLANEOUS</b>										
RENTAL INCOME	8,226.31	5,519.00	2,707.31	50,119.91	33,114.00	17,005.91	66,230.00	(16,110.09)	24.32%	
OTHER REVENUE	0.00	0.00	0.00	285.00	0.00	285.00	0.00	285.00	0.00%	
<b>Total MISCELLANEOUS</b>	<u>8,226.31</u>	<u>5,519.00</u>	<u>2,707.31</u>	<u>50,404.91</u>	<u>33,114.00</u>	<u>17,290.91</u>	<u>66,230.00</u>	<u>(15,825.09)</u>	<u>(23.89)%</u>	
<b>Total REVENUES</b>	<u>8,226.31</u>	<u>5,519.00</u>	<u>2,707.31</u>	<u>50,404.91</u>	<u>33,114.00</u>	<u>17,290.91</u>	<u>66,230.00</u>	<u>(15,825.09)</u>	<u>(23.89)%</u>	
<b>EXPENDITURES</b>										
<b>OPERATING EXPENSES</b>										
BUILDING REPAIRS AND MAINT.	245.33	830.00	584.67	4,376.70	4,980.00	603.30	9,962.00	5,585.30	56.07%	
EQUIPMENT RENTAL	16.25	13.00	(3.25)	97.50	73.00	(24.50)	151.00	53.50	35.43%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,083.40	3,158.00	74.60	3,158.00	74.60	2.36%	
MISCELLANEOUS EXPENDITURES	463.69	542.00	78.31	3,356.97	3,252.00	(104.97)	6,510.00	3,153.03	48.43%	
OFFICE JANITORIAL	500.00	402.00	(98.00)	3,250.00	2,407.00	(843.00)	4,819.00	1,569.00	32.56%	
OFFICE SUPPLIES	0.00	0.00	0.00	195.22	136.00	(59.22)	272.00	76.78	28.23%	
UTILITIES - GAS & ELECTRIC	1,421.59	616.00	(805.59)	6,673.78	2,671.00	(4,002.78)	10,270.00	3,596.22	35.02%	
<b>Total OPERATING EXPENSES</b>	<u>2,646.86</u>	<u>2,403.00</u>	<u>(243.86)</u>	<u>21,033.57</u>	<u>16,677.00</u>	<u>(4,356.57)</u>	<u>35,142.00</u>	<u>14,108.43</u>	<u>40.15%</u>	
<b>OTHER EXPENSES</b>										
CAPITAL OUTLAY	0.00	0.00	0.00	7,095.00	0.00	(7,095.00)	0.00	(7,095.00)	0.00%	
<b>Total OTHER EXPENSES</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,095.00</u>	<u>0.00</u>	<u>(7,095.00)</u>	<u>0.00</u>	<u>(7,095.00)</u>	<u>0.00%</u>	
<b>Total EXPENDITURES</b>	<u>2,646.86</u>	<u>2,403.00</u>	<u>(243.86)</u>	<u>28,128.57</u>	<u>16,677.00</u>	<u>(11,451.57)</u>	<u>35,142.00</u>	<u>7,013.43</u>	<u>19.96%</u>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>5,579.45</u>	<u>3,116.00</u>	<u>2,463.45</u>	<u>22,276.34</u>	<u>16,437.00</u>	<u>5,839.34</u>	<u>31,088.00</u>	<u>(8,811.66)</u>	<u>(28.34)%</u>	







**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Combined Statement of Revenues and Expenditures**  
**From 12/1/2022 Through 12/31/2022**

	Current Period			Current Year Actual			YTD Budget			Total Budget		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Variance	Remaining
<b>REVENUES</b>												
<b>TAXES</b>												
ADVALOREM TAXES	62,356.64	22,187.00	40,169.64	382,420.33	360,536.00	21,884.33	554,671.00	(172,250.67)	(31,051.00)			
PERSONAL PROPERTY TAX	866.47	1,500.00	(633.53)	872.97	1,500.00	(627.03)	9,664.00	(8,791.03)	(90.97)%			
ADVALOREM MAKE-UP	47,040.98	18,153.00	28,887.98	325,253.48	294,983.00	31,270.48	453,822.00	(127,568.52)	(28.11)%			
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	346,470.00	346,470.00	0.00	692,940.00	(346,470.00)	(50.00)%			
<b>Total TAXES</b>	<b>168,009.09</b>	<b>99,585.00</b>	<b>68,424.09</b>	<b>1,056,016.78</b>	<b>1,003,489.00</b>	<b>52,527.78</b>	<b>1,711,097.00</b>	<b>(655,080.22)</b>	<b>(38.28)%</b>			
<b>MISCELLANEOUS</b>												
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.00	0.00%			
INTEREST ON INVESTMENTS	59,144.24	2,036.00	57,108.24	245,253.15	12,216.00	233,037.15	24,440.00	220,813.15	903.49%			
PLAN REVIEW FEE	0.00	0.00	0.00	1,000.00	1,500.00	(500.00)	2,750.00	(1,750.00)	(63.64)%			
RENTAL INCOME	9,776.31	7,369.00	2,407.31	58,919.91	44,214.00	14,705.91	88,430.00	(29,510.09)	(33.37)%			
OTHER REVENUE	(0.20)	2,247.00	(2,247.20)	16,510.27	13,487.00	3,023.27	26,976.00	(10,465.73)	(38.80)%			
<b>Total MISCELLANEOUS</b>	<b>68,920.35</b>	<b>11,652.00</b>	<b>57,268.35</b>	<b>481,683.33</b>	<b>231,417.00</b>	<b>250,266.33</b>	<b>302,596.00</b>	<b>(179,087.33)</b>	<b>59.18%</b>			
<b>USER FEES</b>												
USER FEES - RESIDENTIAL	471,775.96	473,084.00	(1,308.04)	2,828,067.35	2,838,501.00	(10,433.65)	5,677,010.00	(2,848,942.65)	(50.18)%			
RESIDENTIAL TIER 1 CONSUMPTION	24,995.43	26,948.00	(1,952.57)	193,054.21	208,852.00	(15,797.79)	380,600.00	(187,545.79)	(49.28)%			
RESIDENTIAL TIER 2 CONSUMPTION	1,545.45	2,400.00	(854.55)	44,808.95	51,200.00	(6,391.05)	80,000.00	(35,191.05)	(43.99)%			
RESIDENTIAL TIER 3 CONSUMPTION	1,887.17	1,440.00	447.17	45,401.98	49,680.00	(4,278.02)	72,000.00	(26,598.02)	(36.94)%			
RESIDENTIAL FIRE PROTECTION	6,795.69	6,742.00	53.69	40,428.34	40,448.00	(19.66)	80,900.00	(40,471.66)	(50.03)%			
USER FEES - COMMERCIAL	37,143.52	37,162.00	(18.48)	222,728.15	222,972.00	(243.85)	445,955.00	(223,226.85)	(50.06)%			
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	46,769.16	47,068.00	(298.84)	94,137.00	(47,367.84)	(50.32)%			
COMMERCIAL CONSUMPTION	30,930.56	19,538.00	11,392.56	93,973.59	78,961.00	15,012.59	120,547.00	(26,573.41)	(22.04)%			
PENALTIES ON USER FEES	6,546.46	6,334.00	212.46	42,348.85	38,004.00	4,344.85	76,008.00	(33,659.15)	(44.28)%			
SERVICE CHARGES	777.50	1,350.00	(572.50)	6,077.50	8,100.00	(2,022.50)	16,200.00	(10,122.50)	(62.48)%			
RETURN CHECK FEES	0.00	40.00	(40.00)	260.00	240.00	20.00	480.00	(220.00)	(45.83)%			
CONNECTION FEES	0.00	0.00	0.00	23,600.00	13,200.00	10,400.00	16,200.00	7,400.00	45.68%			
TRANSFER FEE REVENUE	525.00	894.00	(369.00)	4,221.86	5,364.00	(1,142.14)	10,728.00	(6,506.14)	(60.65)%			
SERVLIN ADMIN REVENUE	151.88	150.00	1.88	911.39	898.00	13.39	1,798.00	(886.61)	(49.31)%			
SERVLIN LOSS INSURANCE	1,209.24	2,608.00	(1,398.76)	11,503.68	15,645.00	(4,141.32)	31,293.00	(19,789.32)	(63.24)%			
SERVLIN LINE INSURANCE	224.40	189.00	35.40	1,359.16	1,134.00	225.16	2,270.00	(910.84)	(40.13)%			
<b>Total USER FEES</b>	<b>592,353.04</b>	<b>586,724.00</b>	<b>5,629.04</b>	<b>3,605,514.17</b>	<b>3,620,267.00</b>	<b>(14,752.83)</b>	<b>7,106,126.00</b>	<b>(3,500,611.83)</b>	<b>(49.28)%</b>			
<b>Total REVENUES</b>	<b>829,282.48</b>	<b>697,961.00</b>	<b>131,321.48</b>	<b>5,143,214.28</b>	<b>4,855,173.00</b>	<b>288,041.28</b>	<b>9,119,819.00</b>	<b>(3,976,604.72)</b>	<b>(43.60)%</b>			

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Combined Statement of Revenues and Expenditures**  
**From 12/1/2022 Through 12/31/2022**

	Current Period			Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget		Percent Total Budget Remaining
	Actual	Budget	Budget Variance				Total Budget	Variance	
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	29,414.10	28,738.00	(676.10)	176,225.60	172,421.00	(3,804.60)	344,852.00	168,626.40	48.90%
PAYROLL - MAINTENANCE	30,065.02	43,535.00	13,469.98	199,906.88	261,206.00	61,299.12	522,419.00	322,512.12	61.73%
PAYROLL - OFFICE	14,708.81	13,609.00	(1,099.81)	74,106.13	81,646.00	7,539.87	163,306.00	89,199.87	54.62%
EMPLOYEE BENEFITS - FICAMEDIC	921.79	1,336.00	414.21	6,704.31	8,015.00	1,310.69	16,039.00	9,334.69	58.20%
EMPLOYEE BENEFITS - MED. INS	20,166.80	28,185.00	8,016.20	158,561.80	179,980.00	21,418.20	359,961.00	201,399.20	55.95%
EMPLOYEE BENEFITS - PERS	14,083.97	21,160.00	7,076.03	105,291.36	126,949.00	21,657.64	253,911.00	148,619.64	58.53%
EMPLOYEE BENEFITS - SIIIS	13.04	1,253.00	1,239.96	872.18	4,549.00	3,676.82	11,380.00	10,507.82	92.34%
SEPIRA	83.66	103.00	19.34	546.66	614.00	67.34	1,235.00	688.34	55.74%
UNIFORMS	0.00	0.00	0.00	1,610.78	3,881.00	2,270.22	7,760.00	6,149.22	79.24%
OPER EXPENSE	15,822.83	25,958.00	10,135.17	94,936.98	155,749.00	60,812.02	311,495.00	216,558.02	69.52%
ACCRUED LEAVE EXPENSE	487.76	1,958.00	1,470.24	6,704.16	11,748.00	5,043.84	23,500.00	16,795.84	71.47%
OTHER PAYROLL EXPENSES	169.54	1,679.00	1,509.46	1,490.64	3,673.00	2,182.36	4,150.00	2,659.36	64.08%
CAR ALLOWANCE EXPENSE	(456.00)	(428.00)	28.00	(2,472.00)	(2,570.00)	(98.00)	(5,150.00)	(2,678.00)	52.00%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>125,483.32</b>	<b>167,086.00</b>	<b>41,602.68</b>	<b>824,485.48</b>	<b>1,007,861.00</b>	<b>183,375.52</b>	<b>2,014,858.00</b>	<b>1,190,372.52</b>	<b>59.08%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	38,222.00	42,000.00	3,778.00	42,000.00	3,778.00	9.00%
LEGAL	4,000.00	4,584.00	584.00	24,018.57	27,499.00	3,480.43	55,000.00	30,881.43	56.33%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	1,320.00	967.00	(353.00)	967.00	(353.00)	(36.50)%
ENGINEERING & SURVEYING	0.00	5,250.00	5,250.00	17,025.23	32,001.00	14,975.77	63,500.00	46,474.77	73.19%
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	79,817.81	7,959.00	(71,858.81)	318,236.43	267,845.00	(50,391.43)	315,599.00	(2,637.43)	(0.84)%
SNOW REMOVAL - PLOWING	192,285.41	120,000.00	(72,285.41)	240,786.66	220,000.00	(20,786.66)	675,000.00	434,213.34	64.33%
SNOW REMOVAL - SANDING	13,394.19	9,000.00	(4,394.19)	20,639.96	21,500.00	860.04	75,000.00	54,160.04	72.21%
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	195,419.50	366,462.00	171,042.50	732,924.00	537,504.50	73.34%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	247,324.50	248,324.00	999.50	496,649.00	249,324.50	50.20%
BAD DEBTS	0.00	7,296.00	7,296.00	0.00	29,796.00	29,796.00	29,796.00	29,796.00	100.00%
BANK CHARGES	5,268.01	7,039.00	1,770.99	40,600.74	42,234.00	1,633.26	84,474.00	43,873.26	51.94%
BUILDING REPAIRS AND MAINT.	621.49	6,967.00	6,345.51	8,465.84	41,796.00	33,330.16	83,599.00	75,133.16	89.87%
COMPUTER EXPENSE	3,667.37	6,958.00	3,290.63	42,132.65	59,705.00	17,572.35	105,351.00	63,218.35	60.01%
DUES & SUBSCRIPTIONS	0.00	271.00	271.00	12,513.29	12,962.00	448.71	14,743.00	2,229.71	15.12%
EQUIP. SUPPLIES/MAINT./REPAIRS	7,997.61	15,557.00	7,559.39	62,705.41	100,992.00	38,286.59	193,737.00	131,031.59	67.63%
EQUIPMENT RENTAL	2,041.36	2,022.00	(19.36)	6,827.32	7,201.00	373.68	13,222.00	6,394.68	48.36%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Combined Statement of Revenues and Expenditures**  
**From 12/1/2022 Through 12/31/2022**

	Current Period			Current Year Actual	YTD Budget			Total Budget		
	Actual	Budget	Variance		YTD Budget	Variance	Total Budget	Variance	Percent Total Budget Remaining	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	6,932.00	30,300.00	23,368.00	30,630.00	23,698.00	77.37%	
SECURITY EXPENSE	851.14	902.00	50.86	7,015.05	8,515.00	1,499.95	16,687.00	9,671.95	57.96%	
INSURANCE AND BONDS	1,433.64	2,333.00	899.36	117,084.60	126,318.00	9,233.40	140,316.00	23,231.40	16.56%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%	
INVENTORY PARTS	0.00	0.00	0.00	7,906.15	8,000.00	93.85	15,500.00	7,593.85	48.99%	
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%	
LIEN FEES	85.00	34.00	(51.00)	47.00	204.00	157.00	410.00	363.00	88.54%	
MISCELLANEOUS EXPENDITURES	781.69	2,624.00	1,842.31	16,423.54	15,741.00	(682.54)	31,488.00	15,064.46	47.84%	
OFFICE JANITORIAL	1,360.00	1,727.00	367.00	11,163.70	10,360.00	(803.70)	20,724.00	9,560.30	46.13%	
OFFICE AND FACILITIES RENT	5,416.40	6,333.00	916.60	32,498.40	37,997.00	5,498.60	75,997.00	43,498.60	57.24%	
OFFICE SUPPLIES	1,005.30	2,004.00	998.70	7,819.32	12,156.00	4,336.67	24,313.00	16,493.67	67.84%	
PERMITS AND FEES	556.32	660.00	103.68	5,211.12	5,980.00	768.88	9,911.00	4,699.88	47.42%	
POSTAGE	539.85	1,125.00	585.15	6,547.13	6,248.00	(299.13)	12,500.00	5,952.87	47.62%	
PUBLICATION CHARGES	0.00	0.00	0.00	1,127.76	1,470.00	342.24	7,300.00	6,172.24	84.55%	
SHOP SUPPLIES/SMALL TOOLS	62.52	584.00	521.48	708.43	3,500.00	2,791.57	7,000.00	6,281.57	89.88%	
TELEPHONE	1,327.71	1,465.00	137.29	8,136.73	8,790.00	654.27	17,580.00	9,444.27	53.72%	
TRAINING AND SEMINARS	0.00	2,868.00	2,868.00	3,421.88	17,207.00	13,785.12	34,420.00	30,998.12	90.06%	
TRAVEL	627.82	1,759.00	1,131.18	2,561.40	10,546.00	7,984.60	21,100.00	18,538.60	87.86%	
TRUSTEE FEES	3,250.00	3,251.00	1.00	18,850.00	19,500.00	650.00	42,000.00	23,150.00	55.12%	
UTILITIES - GAS & ELECTRIC	29,193.43	16,770.00	(12,423.43)	138,520.85	114,989.00	(23,531.85)	234,958.00	96,437.15	41.04%	
VEHICLE EXP FUEL/OIL/SUPP	2,874.73	10,363.00	7,488.27	23,235.01	62,178.00	38,942.99	124,358.00	101,122.99	81.32%	
VEH EXP R&M	108.07	3,397.00	3,288.93	28,258.83	20,377.00	(7,881.83)	40,760.00	12,501.17	30.67%	
WATER MONITORING/SAMPLING	535.00	1,482.00	947.00	9,960.00	8,893.00	(1,067.00)	17,785.00	7,825.00	44.00%	
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%	
WATER DIST SYSTEM EXPENSE	6,968.37	5,543.00	(1,425.37)	39,266.76	33,260.00	(6,006.76)	66,520.00	27,253.24	40.97%	
WATER TREATMENT SYSTEM EXP	506.50	6,076.00	5,569.50	17,017.82	36,454.00	19,436.18	72,910.00	55,892.18	76.66%	
AMORTIZATION OF BONDS	975.12	975.00	(0.12)	5,850.72	5,850.00	(0.72)	11,701.00	5,850.28	50.00%	
DEPRECIATION EXPENSE	117,726.16	113,630.00	(4,096.16)	706,248.93	681,776.00	(24,472.93)	1,363,551.00	657,302.07	48.21%	
<b>Total OPERATING EXPENSES</b>	<b>485,278.02</b>	<b>381,058.00</b>	<b>(104,220.02)</b>	<b>2,513,481.48</b>	<b>2,831,543.00</b>	<b>318,061.52</b>	<b>5,499,680.00</b>	<b>2,986,198.52</b>	<b>54.30%</b>	
<b>OTHER EXPENSES</b>										
INTEREST EXPENSE	28,020.35	28,907.00	886.65	168,122.10	173,494.00	5,371.90	346,940.00	178,817.90	51.54%	
CAPITAL OUTLAY	106,422.36	81,825.00	(24,597.36)	2,189,171.25	5,249,766.00	3,060,594.75	10,990,991.00	8,801,819.75	80.08%	
<b>Total OTHER EXPENSES</b>	<b>134,442.71</b>	<b>110,732.00</b>	<b>(23,710.71)</b>	<b>2,357,293.35</b>	<b>5,423,260.00</b>	<b>3,065,966.65</b>	<b>11,337,931.00</b>	<b>8,980,637.65</b>	<b>79.21%</b>	
<b>Total EXPENDITURES</b>	<b>745,204.05</b>	<b>658,876.00</b>	<b>(86,328.05)</b>	<b>5,695,260.31</b>	<b>9,262,664.00</b>	<b>3,567,403.69</b>	<b>18,852,489.00</b>	<b>13,157,208.69</b>	<b>69.79%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>84,078.43</b>	<b>39,085.00</b>	<b>44,993.43</b>	<b>(552,046.03)</b>	<b>(4,407,491.00)</b>	<b>3,855,444.97</b>	<b>(9,732,650.00)</b>	<b>9,180,603.97</b>	<b>(94.33)%</b>	









KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

COMBINED GENERAL FUND, 160 PINERIDGE & 298 KINGSBURY GRADE	Current Period	Current Period	Current Period	Current Year Actual	YTD Budget	YTD Budget	YTD Budget	Total Budget	Total Budget	Percent Total Budget
	Actual	Budget	Budget Variance							
<b>REVENUES</b>										
<b>TAXES</b>										
ADVALOREM TAXES	62,366.64	22,187.00	40,169.64	382,420.33	360,536.00	21,884.33	554,671.00	(172,250.67)	(31.05)%	
PERSONAL PROPERTY TAX	866.47	1,500.00	(633.53)	872.97	1,500.00	(627.03)	9,664.00	(8,791.03)	(90.97)%	
ADVALOREM MAKE-UP	47,040.98	18,153.00	28,887.98	326,253.48	294,983.00	31,270.48	453,822.00	(127,568.52)	(28.11)%	
STATE TAX DISTRIBUTION	57,745.00	57,745.00	0.00	346,470.00	346,470.00	0.00	692,940.00	(346,470.00)	(50.00)%	
<b>Total TAXES</b>	<b>168,009.09</b>	<b>99,585.00</b>	<b>68,424.09</b>	<b>1,056,016.78</b>	<b>1,003,489.00</b>	<b>52,527.78</b>	<b>1,711,097.00</b>	<b>(655,080.22)</b>	<b>(38.28)%</b>	
<b>MISCELLANEOUS</b>										
319 NON POINT SOURCE EPA GRANT	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%	
INTEREST ON INVESTMENTS	21,291.92	652.00	20,639.92	85,524.88	3,909.00	81,615.88	7,821.00	77,703.88	993.53%	
RENTAL INCOME	9,776.31	7,369.00	2,407.31	58,919.91	44,214.00	14,705.91	88,430.00	(29,510.09)	(33.37)%	
OTHER REVENUE	0.00	83.00	(83.00)	656.63	500.00	156.63	1,000.00	(343.37)	(34.34)%	
<b>Total MISCELLANEOUS</b>	<b>31,068.23</b>	<b>8,104.00</b>	<b>22,964.23</b>	<b>185,101.42</b>	<b>88,623.00</b>	<b>96,478.42</b>	<b>137,251.00</b>	<b>47,850.42</b>	<b>34.86%</b>	
<b>Total REVENUES</b>	<b>199,077.32</b>	<b>107,689.00</b>	<b>91,388.32</b>	<b>1,241,118.20</b>	<b>1,092,112.00</b>	<b>149,006.20</b>	<b>1,848,348.00</b>	<b>(607,229.80)</b>	<b>(32.85)%</b>	
<b>EXPENDITURES</b>										
<b>PAYROLL RELATED EXPENSES</b>										
PAYROLL - MANAGER	4,412.14	4,311.00	(101.14)	26,433.24	25,864.00	(569.24)	51,728.00	25,294.76	48.90%	
PAYROLL - MAINTENANCE	0.00	5,398.00	5,398.00	9,001.05	32,386.00	23,384.95	64,771.00	55,769.95	86.10%	
PAYROLL - OFFICE	2,206.32	2,042.00	(164.32)	11,115.94	12,249.00	1,133.06	24,497.00	13,381.06	54.62%	
EMPLOYEE BENEFITS - FICAMEDIC	102.21	175.00	72.79	696.82	1,050.00	354.18	2,099.00	1,403.18	66.85%	
EMPLOYEE BENEFITS - MED. INS	2,657.29	4,402.00	1,744.71	20,472.09	27,795.00	7,322.91	55,590.00	35,117.91	63.17%	
EMPLOYEE BENEFITS - PERS	1,593.57	3,054.00	1,460.43	11,862.75	18,322.00	6,459.25	36,646.00	24,783.25	67.63%	
EMPLOYEE BENEFITS - SRS	1.35	187.00	185.65	243.84	678.00	434.16	1,698.00	1,454.16	85.64%	
SEPI/IRA	6.65	8.00	1.35	42.99	48.00	5.01	97.00	54.01	55.68%	
UNIFORMS	0.00	0.00	0.00	118.40	582.00	463.60	1,164.00	1,045.60	89.83%	
OPRB EXPENSE	1,265.83	3,634.00	2,368.17	7,594.98	21,805.00	14,210.02	43,609.00	36,014.02	82.58%	
ACCRUED LEAVE EXPENSE	283.31	375.00	91.69	1,163.76	2,250.00	1,086.24	4,500.00	3,336.24	74.14%	
OTHER PAYROLL EXPENSES	17.97	37.00	19.03	76.81	225.00	148.19	450.00	373.19	82.93%	
CAR ALLOWANCE EXPENSE	(68.40)	(58.00)	10.40	(370.80)	(350.00)	20.80	(700.00)	(329.20)	47.03%	
<b>Total PAYROLL RELATED EXPENSES</b>	<b>12,478.24</b>	<b>23,565.00</b>	<b>11,086.76</b>	<b>88,450.87</b>	<b>142,904.00</b>	<b>54,453.13</b>	<b>286,149.00</b>	<b>197,698.13</b>	<b>69.09%</b>	
<b>OPERATING EXPENSES</b>										
ACCOUNTING	0.00	0.00	0.00	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%	
LEGAL	172.97	230.00	57.03	699.68	1,375.00	675.32	2,750.00	2,050.32	74.56%	

LEGAL - LABOR NEGOTIATIONS

0.00

0.00

0.00

145.20

32.00

(113.20)

32.00

(113.20)

(353.75)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Statement of Revenues and Expenditures  
From 12/1/2022 Through 12/31/2022

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 12/1/2022 Through 12/31/2022**

	COMBINED GENERAL FUND, 160 PINERIDGE & 299 KINGSBURY GRADE			Current Year Actual			Total Budget		Percent Total Budget	
	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Remaining	
ENGINEERING & SURVEYING	0.00	3,667.00	3,667.00	15,166.56	22,000.00	6,833.44	44,000.00	28,833.44	65.53%	
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%	
ROAD MAINTENANCE & SUPPLIES	79,817.81	7,959.00	(71,858.81)	318,236.43	267,845.00	(50,391.43)	315,599.00	(2,637.43)	(0.84)%	
BUILDING REPAIRS AND MAINT.	305.15	1,409.00	1,103.85	5,308.11	8,452.00	3,143.89	16,904.00	11,595.89	68.60%	
COMPUTER EXPENSE	75.13	224.00	148.87	2,363.14	2,649.00	285.86	3,993.00	1,629.86	40.82%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	572.91	587.00	14.09	674.00	101.09	15.00%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	913.55	2,250.00	1,336.45	4,500.00	3,586.45	79.70%	
EQUIPMENT RENTAL	32.35	43.00	10.65	194.10	255.00	60.90	515.00	320.90	62.31%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,222.00	20,300.00	19,078.00	20,630.00	19,408.00	94.08%	
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%	
INSURANCE AND BONDS	0.00	0.00	0.00	9,800.13	10,037.00	236.87	10,037.00	236.87	2.36%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	589.32	1,174.00	584.68	6,542.64	7,041.00	498.36	14,088.00	7,545.36	53.56%	
OFFICE JANITORIAL	633.25	568.00	(65.25)	4,267.95	3,406.00	(861.95)	6,816.00	2,548.05	37.38%	
OFFICE AND FACILITIES RENT	270.82	316.00	45.18	1,624.92	1,901.00	276.08	3,800.00	2,175.08	57.24%	
OFFICE SUPPLIES	15.72	151.00	135.28	489.71	1,038.00	548.29	2,076.00	1,586.29	76.41%	
PERMITS AND FEES	0.00	0.00	0.00	63.16	67.00	3.84	67.00	3.84	5.73%	
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	100.00	100.00	265.00	265.00	100.00%	
TELEPHONE	12.80	12.00	(0.80)	77.16	72.00	(5.16)	144.00	68.84	46.42%	
TRAINING AND SEMINARS	0.00	394.00	394.00	29.89	2,363.00	2,333.11	4,726.00	4,696.11	99.37%	
TRAVEL	140.83	188.00	47.17	185.17	1,125.00	939.83	2,250.00	2,064.83	91.77%	
TRUSTEE FEES	162.50	163.00	0.50	942.50	975.00	32.50	2,100.00	1,157.50	55.12%	
UTILITIES - GAS & ELECTRIC	1,750.38	821.00	(929.38)	8,230.63	3,561.00	(4,669.63)	13,690.00	5,459.37	39.88%	
VEHICLE EXP FUEL/OIL/SUPP	287.48	1,037.00	749.52	2,694.60	6,219.00	3,524.40	12,436.00	9,741.40	78.33%	
VEH EXP R&M	10.81	717.00	706.19	9,778.79	4,299.00	(5,479.79)	8,601.00	(1,177.79)	(13.69)%	
<b>Total OPERATING EXPENSES</b>	<b>84,277.32</b>	<b>19,498.00</b>	<b>(64,779.32)</b>	<b>391,460.03</b>	<b>374,067.00</b>	<b>(17,393.03)</b>	<b>498,311.00</b>	<b>106,850.97</b>	<b>21.44%</b>	
<b>OTHER EXPENSES</b>										
INTEREST EXPENSE	0.00	0.00	0.00	0.00	5.00	5.00	5.00	5.00	100.00%	
CAPITAL OUTLAY	23,269.65	4,666.00	(18,603.65)	834,348.44	1,706,407.00	872,058.56	2,278,866.00	1,444,517.56	63.39%	
<b>Total OTHER EXPENSES</b>	<b>23,269.65</b>	<b>4,666.00</b>	<b>(18,603.65)</b>	<b>834,348.44</b>	<b>1,706,412.00</b>	<b>872,063.56</b>	<b>2,278,871.00</b>	<b>1,444,522.56</b>	<b>63.39%</b>	
<b>Total EXPENDITURES</b>	<b>120,025.21</b>	<b>47,729.00</b>	<b>(72,296.21)</b>	<b>1,314,259.34</b>	<b>2,223,383.00</b>	<b>909,123.66</b>	<b>3,063,331.00</b>	<b>1,749,071.66</b>	<b>57.10%</b>	
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>79,052.11</b>	<b>59,960.00</b>	<b>19,092.11</b>	<b>(73,141.14)</b>	<b>(1,131,271.00)</b>	<b>1,058,129.86</b>	<b>(1,214,983.00)</b>	<b>1,141,841.86</b>	<b>(93.98)%</b>	



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

**TITLE: MIDYEAR FINANCIAL REVIEW**

For Discussion and Possible Action. Receive presentation, discuss and possible action to relating to the mid-year review

**MEETING DATE:** 21 February 2023

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

**RECOMMENDED ACTION:** To receive report and file.

**BACKGROUND INFORMATION:** The district budget is a financial plan which is prepared annually through a process which spans several months and ultimately adopted by the Board of Trustees. Although closely examined and detailed in preparation, the district may experience events which mandate expenditures which were unanticipated or significantly different than the plan which necessitates adjustments to the budget. The mid-year review is simply a snap-shot for the financial performance of the district year to date. It is not a perfect view due to some payments or revenues being quarterly, semi annual or annual, it provides the Board members an opportunity to grasp the pulse and have discussion.

Although some large expenditures have been different than planned, such as the US 50 roadway repair, delays to other initiatives have made funding available. Additionally, as balances unspent remain in the home account as the starting balance for the following year, therefore the management team is not recommending any adjustments to the FY2022/23 Budget.

**INCLUDED:**

- Budget Comparison Report 07

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**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 7/1/2022 Through 12/31/2022

**10-GENERAL**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	382,420.33	360,536.00	21,884.33	382,420.33	360,536.00	21,884.33	554,671.00	(172,250.67)	(31.05)%
PERSONAL PROPERTY TAX	872.97	1,500.00	(627.03)	872.97	1,500.00	(627.03)	9,864.00	(8,781.03)	(90.97)%
ADVALOREM MAKE-UP	326,253.48	294,983.00	31,270.48	326,253.48	294,983.00	31,270.48	453,822.00	(127,568.52)	(28.11)%
STATE TAX DISTRIBUTION	346,470.00	346,470.00	0.00	346,470.00	346,470.00	0.00	692,940.00	(346,470.00)	(50.00)%
Total TAXES	1,056,016.78	1,003,489.00	52,527.78	1,056,016.78	1,003,489.00	52,527.78	1,711,097.00	(655,080.22)	(38.28)%
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	85,524.86	3,909.00	81,615.86	85,524.86	3,909.00	81,615.86	7,821.00	77,703.88	993.53%
RENTAL INCOME	0.00	11,100.00	(11,100.00)	0.00	11,100.00	(11,100.00)	22,200.00	(22,200.00)	(100.00)%
OTHER REVENUE	371.63	500.00	(128.37)	371.63	500.00	(128.37)	1,000.00	(628.37)	(62.84)%
Total MISCELLANEOUS	125,896.51	55,509.00	70,387.51	125,896.51	55,509.00	70,387.51	71,021.00	54,875.51	77.27%
Total REVENUES	1,181,913.29	1,058,998.00	122,915.29	1,181,913.29	1,058,998.00	122,915.29	1,782,118.00	(600,204.71)	33.68%
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	26,433.24	25,864.00	(569.24)	26,433.24	25,864.00	(569.24)	51,728.00	25,294.76	48.90%
PAYROLL - MAINTENANCE	9,001.05	32,386.00	(23,384.95)	9,001.05	32,386.00	(23,384.95)	64,771.00	55,789.95	86.10%
PAYROLL - OFFICE	11,115.94	12,249.00	(1,133.06)	11,115.94	12,249.00	(1,133.06)	24,497.00	13,381.06	54.62%
EMPLOYEE BENEFITS - FICA/MEDIC	695.82	1,050.00	(354.18)	695.82	1,050.00	(354.18)	2,099.00	1,403.18	66.85%
EMPLOYEE BENEFITS - MED. INS	20,472.09	27,795.00	(7,322.91)	20,472.09	27,795.00	(7,322.91)	55,590.00	35,117.91	63.17%
EMPLOYEE BENEFITS - PERS	11,862.75	18,322.00	(6,459.25)	11,862.75	18,322.00	(6,459.25)	36,846.00	24,783.25	67.63%
EMPLOYEE BENEFITS - SIS	243.84	678.00	(434.16)	243.84	678.00	(434.16)	1,898.00	1,454.16	85.64%
SEPIRA	42.99	48.00	(5.01)	42.99	48.00	(5.01)	97.00	54.01	55.66%
UNIFORMS	118.40	582.00	(463.60)	118.40	582.00	(463.60)	1,164.00	1,045.60	89.83%
OPEB EXPENSE	7,594.98	21,805.00	(14,210.02)	7,594.98	21,805.00	(14,210.02)	43,609.00	36,014.02	82.58%
ACCRUED LEAVE EXPENSE	1,163.76	2,250.00	(1,086.24)	1,163.76	2,250.00	(1,086.24)	4,500.00	3,336.24	74.14%
OTHER PAYROLL EXPENSES	76.81	225.00	(148.19)	76.81	225.00	(148.19)	450.00	373.19	82.93%
CAR ALLOWANCE EXPENSE	(370.80)	(350.00)	20.80	(370.80)	(350.00)	20.80	(700.00)	(329.20)	47.03%
Total PAYROLL RELATED EXPENSES	88,450.87	142,904.00	(54,453.13)	88,450.87	142,904.00	(54,453.13)	286,149.00	197,698.13	69.09%
<b>OPERATING EXPENSES</b>									
ACCOUNTING	1,911.10	2,100.00	(188.90)	1,911.10	2,100.00	(188.90)	2,100.00	188.90	9.00%
LEGAL	699.68	1,375.00	(675.32)	699.68	1,375.00	(675.32)	2,750.00	2,050.32	74.56%
LEGAL - LABOR NEGOTIATIONS	145.20	32.00	(113.20)	145.20	32.00	(113.20)	32.00	(113.20)	(353.75)%
ENGINEERING & SURVEYING	15,166.56	22,000.00	(6,833.44)	15,166.56	22,000.00	(6,833.44)	44,000.00	28,833.44	65.53%
EROSION AND DRAINAGE	0.00	3,500.00	(3,500.00)	0.00	3,500.00	(3,500.00)	5,000.00	5,000.00	100.00%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures - Unposted Transactions Included in Report**  
**From 7/1/2022 Through 12/31/2022**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
ROAD MAINTENANCE & SUPPLIES	318,236.43	267,845.00	(50,391.43)	318,236.43	267,845.00	(50,391.43)	315,599.00	(2,637.43)	(0.84)%
BUILDING REPAIRS AND MAINT.	151.61	3,472.00	3,320.39	151.61	3,472.00	3,320.39	6,942.00	6,790.39	97.82%
COMPUTER EXPENSE	2,363.14	2,649.00	285.86	2,363.14	2,649.00	285.86	3,993.00	1,629.86	40.82%
DUES & SUBSCRIPTIONS	572.91	587.00	14.09	572.91	587.00	14.09	674.00	101.09	15.00%
EQUIP.	913.55	2,250.00	1,336.45	913.55	2,250.00	1,336.45	4,500.00	3,586.45	79.70%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	78.06	182.00	103.94	78.06	182.00	103.94	364.00	285.94	78.55%
FIELD SUPPLIES, TOOLS & SIGNS	1,222.00	20,300.00	19,078.00	1,222.00	20,300.00	19,078.00	20,630.00	19,408.00	94.08%
SECURITY EXPENSE	0.00	18.00	18.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	3,633.33	6,879.00	3,245.67	3,633.33	6,879.00	3,245.67	6,879.00	3,245.67	47.18%
SAFETY EQUIPMENT	0.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	2,520.25	3,789.00	1,268.75	2,520.25	3,789.00	1,268.75	7,578.00	5,057.75	66.74%
OFFICE JANITORIAL	377.99	999.00	621.01	377.99	999.00	621.01	1,997.00	1,619.01	81.07%
OFFICE AND FACILITIES RENT	1,624.92	1,901.00	276.08	1,624.92	1,901.00	276.08	3,800.00	2,175.08	57.24%
OFFICE SUPPLIES	196.95	902.00	705.05	196.95	902.00	705.05	1,804.00	1,607.05	89.08%
PERMITS AND FEES	63.16	67.00	3.84	63.16	67.00	3.84	67.00	3.84	5.73%
PUBLICATION CHARGES	0.00	100.00	100.00	0.00	100.00	100.00	265.00	265.00	100.00%
TELEPHONE	77.16	72.00	(5.16)	77.16	72.00	(5.16)	144.00	66.84	46.42%
TRAINING AND SEMINARS	29.89	2,363.00	2,333.11	29.89	2,363.00	2,333.11	4,726.00	4,696.11	99.37%
TRAVEL	185.17	1,125.00	939.83	185.17	1,125.00	939.83	2,250.00	2,064.83	91.77%
TRUSTEE FEES	942.50	975.00	32.50	942.50	975.00	32.50	2,100.00	1,157.50	55.12%
UTILITIES - GAS & ELECTRIC	275.86	890.00	614.14	275.86	890.00	614.14	3,420.00	3,144.14	91.93%
VEHICLE EXP FUEL/OIL/SUPP	2,694.60	6,219.00	3,524.40	2,694.60	6,219.00	3,524.40	12,436.00	9,741.40	78.33%
VEH EXP R&M	9,778.79	4,299.00	(5,479.79)	9,778.79	4,299.00	(5,479.79)	8,601.00	(1,177.79)	(13.69)%
Total OPERATING EXPENSES	363,860.81	357,390.00	(6,470.81)	363,860.81	357,390.00	(6,470.81)	463,169.00	99,308.18	21.44%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	5.00	5.00	0.00	5.00	5.00	5.00	5.00	100.00%
CAPITAL OUTLAY	827,253.44	1,706,407.00	879,153.56	827,253.44	1,706,407.00	879,153.56	2,278,866.00	1,451,612.56	63.70%
Total OTHER EXPENSES	827,253.44	1,706,412.00	879,158.56	827,253.44	1,706,412.00	879,158.56	2,278,871.00	1,451,617.56	63.70%
Total EXPENDITURES	1,279,565.12	2,206,706.00	927,140.88	1,279,565.12	2,206,706.00	927,140.88	3,028,169.00	1,748,623.88	57.74%
EXCESS REVENUE OVER EXPENDITURES	(97,651.83)	(1,147,708.00)	1,050,056.17	(97,651.83)	(1,147,708.00)	1,050,056.17	(1,246,071.00)	1,148,419.17	(92.16)%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 7/1/2022 Through 12/31/2022

**20-WATER**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	100,867.51	5,253.00	95,614.51	100,867.51	5,253.00	95,614.51	10,509.00	90,358.51	859.82%
PLAN REVIEW FEE	500.00	750.00	(250.00)	500.00	750.00	(250.00)	1,250.00	(750.00)	(60.00)%
OTHER REVENUE	15,853.84	12,900.00	2,953.84	15,853.84	12,900.00	2,953.84	25,800.00	(9,946.16)	(38.55)%
<b>Total MISCELLANEOUS</b>	117,221.35	18,903.00	98,318.35	117,221.35	18,903.00	98,318.35	37,559.00	79,682.35	212.10%
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	1,742,113.66	1,752,165.00	(10,051.34)	1,742,113.66	1,752,165.00	(10,051.34)	3,504,333.00	(1,762,219.34)	(50.29)%
RESIDENTIAL TIER 1 CONSUMPTION	175,729.51	198,000.00	(20,270.49)	175,729.51	198,000.00	(20,270.49)	350,000.00	(174,270.49)	(48.79)%
RESIDENTIAL TIER 2 CONSUMPTION	44,808.95	51,200.00	(6,391.05)	44,808.95	51,200.00	(6,391.05)	80,000.00	(35,191.05)	(43.99)%
RESIDENTIAL TIER 3 CONSUMPTION	45,401.98	49,680.00	(4,278.02)	45,401.98	49,680.00	(4,278.02)	72,000.00	(26,598.02)	(36.94)%
RESIDENTIAL FIRE PROTECTION	40,428.34	40,448.00	(19.66)	40,428.34	40,448.00	(19.66)	80,900.00	(40,471.66)	(50.03)%
USER FEES - COMMERCIAL	182,088.00	182,292.00	(204.00)	182,088.00	182,292.00	(204.00)	364,584.00	(182,496.00)	(50.06)%
COMMERCIAL FIRE PROTECTION	46,769.16	47,068.00	(298.84)	46,769.16	47,068.00	(298.84)	94,137.00	(47,367.84)	(50.32)%
COMMERCIAL CONSUMPTION	76,814.02	63,181.00	13,633.02	76,814.02	63,181.00	13,633.02	88,987.00	(12,172.98)	(13.68)%
PENALTIES ON USER FEES	23,617.57	24,600.00	(982.43)	23,617.57	24,600.00	(982.43)	49,200.00	(25,582.43)	(52.00)%
SERVICE CHARGES	6,077.50	8,100.00	(2,022.50)	6,077.50	8,100.00	(2,022.50)	16,200.00	(10,122.50)	(62.48)%
RETURN CHECK FEES	260.00	240.00	20.00	260.00	240.00	20.00	480.00	(20.00)	(45.83)%
CONNECTION FEES	15,800.00	10,200.00	5,600.00	15,800.00	10,200.00	5,600.00	10,200.00	5,600.00	54.90%
TRANSFER FEE REVENUE	2,863.50	2,880.00	(16.50)	2,863.50	2,880.00	(16.50)	5,760.00	(2,896.50)	(50.29)%
SERVLINE ADMIN REVENUE	911.39	898.00	13.39	911.39	898.00	13.39	1,798.00	(866.61)	(48.31)%
SERVLINE LOSS INSURANCE	11,503.68	15,645.00	(4,141.32)	11,503.68	15,645.00	(4,141.32)	31,293.00	(19,789.32)	(63.24)%
SERVLINE LINE INSURANCE	1,359.16	1,134.00	225.16	1,359.16	1,134.00	225.16	2,270.00	(910.84)	(40.13)%
<b>Total USER FEES</b>	2,416,546.42	2,445,731.00	(29,184.58)	2,416,546.42	2,445,731.00	(29,184.58)	4,752,142.00	(2,335,595.58)	(49.15)%
<b>Total REVENUES</b>	2,533,767.77	2,464,634.00	69,133.77	2,533,767.77	2,464,634.00	69,133.77	4,789,701.00	(2,255,933.23)	(47.10)%
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	88,803.12	86,592.00	(2,211.12)	88,803.12	86,592.00	(2,211.12)	173,189.00	84,385.88	48.72%
PAYROLL - MAINTENANCE	184,476.51	205,690.00	(21,213.49)	184,476.51	205,690.00	(21,213.49)	411,382.00	226,905.49	55.16%
PAYROLL - OFFICE	29,642.52	32,658.00	(3,015.48)	29,642.52	32,658.00	(3,015.48)	65,321.00	35,678.48	54.62%
EMPLOYEE BENEFITS - FICAMEDIC	4,400.47	5,039.00	(638.53)	4,400.47	5,039.00	(638.53)	10,079.00	5,678.53	56.34%
EMPLOYEE BENEFITS - MED. INS	102,285.14	109,760.00	(7,474.86)	102,285.14	109,760.00	(7,474.86)	219,521.00	117,235.86	53.41%
EMPLOYEE BENEFITS - PERS	68,087.71	78,158.00	(10,070.29)	68,087.71	78,158.00	(10,070.29)	156,320.00	88,232.29	56.44%
EMPLOYEE BENEFITS - SIS	422.83	3,166.00	(2,743.17)	422.83	3,166.00	(2,743.17)	7,917.00	7,494.17	94.66%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**  
 From 7/1/2022 Through 12/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
SEP/IRA	431.47	480.00	48.53	431.47	480.00	48.53	962.00	530.53	55.15%
UNIFORMS	1,387.77	2,886.00	1,498.23	1,387.77	2,886.00	1,498.23	5,772.00	4,384.23	75.96%
OPEB EXPENSE	69,304.02	99,678.00	30,373.98	69,304.02	99,678.00	30,373.98	199,356.00	130,051.98	65.24%
ACCRUED LEAVE EXPENSE	2,029.54	6,498.00	4,468.46	2,029.54	6,498.00	4,468.46	13,000.00	10,970.46	84.39%
OTHER PAYROLL EXPENSES	1,205.96	3,200.00	1,994.04	1,205.96	3,200.00	1,994.04	3,200.00	1,994.04	62.31%
CAR ALLOWANCE EXPENSE	(1,854.00)	(1,998.00)	(144.00)	(1,854.00)	(1,998.00)	(144.00)	(4,000.00)	(2,146.00)	53.65%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>550,823.06</b>	<b>631,807.00</b>	<b>81,183.94</b>	<b>550,823.06</b>	<b>631,807.00</b>	<b>81,183.94</b>	<b>1,262,019.00</b>	<b>711,395.94</b>	<b>56.37%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	22,933.20	25,200.00	2,266.80	22,933.20	25,200.00	2,266.80	25,200.00	2,266.80	9.00%
LEGAL	18,421.11	16,500.00	(1,921.11)	18,421.11	16,500.00	(1,921.11)	33,000.00	14,578.89	44.18%
LEGAL - LABOR NEGOTIATIONS	950.40	756.00	(194.40)	950.40	756.00	(194.40)	756.00	(194.40)	(25.71)%
ENGINEERING & SURVEYING	1,138.90	6,375.00	5,236.10	1,138.90	6,375.00	5,236.10	12,750.00	11,611.10	91.07%
BAD DEBITS	0.00	13,383.00	13,383.00	0.00	13,383.00	13,383.00	13,383.00	13,383.00	100.00%
BANK CHARGES	21,924.40	22,848.00	923.60	21,924.40	22,848.00	923.60	45,696.00	23,771.60	52.02%
BUILDING REPAIRS AND MAINT.	2,096.59	15,000.00	12,903.41	2,096.59	15,000.00	12,903.41	30,000.00	27,903.41	93.01%
COMPUTER EXPENSE	27,303.80	38,352.00	11,048.20	27,303.80	38,352.00	11,048.20	68,942.00	41,638.20	60.40%
DUES & SUBSCRIPTIONS	7,929.97	7,884.00	(45.97)	7,929.97	7,884.00	(45.97)	9,038.00	1,108.03	12.26%
EQUIP.	10,751.97	11,450.00	698.03	10,751.97	11,450.00	698.03	14,750.00	3,998.03	27.11%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	4,118.65	4,266.00	147.35	4,118.65	4,266.00	147.35	8,028.00	3,909.35	48.70%
SECURITY EXPENSE	3,442.10	4,925.00	1,482.90	3,442.10	4,925.00	1,482.90	9,531.00	6,088.90	63.89%
INSURANCE AND BONDS	81,851.18	50,233.00	8,381.82	81,851.18	90,233.00	8,381.82	104,231.00	22,379.82	21.47%
SAFETY EQUIPMENT	0.00	200.00	200.00	0.00	200.00	200.00	500.00	500.00	100.00%
INVENTORY PARTS	7,906.15	8,000.00	93.85	7,906.15	8,000.00	93.85	15,000.00	7,093.85	47.29%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%
LIEN FEES	47.00	204.00	157.00	47.00	204.00	157.00	410.00	363.00	88.54%
MISCELLANEOUS EXPENDITURES	6,285.47	3,600.00	(2,685.47)	6,285.47	3,600.00	(2,685.47)	7,200.00	914.53	12.70%
OFFICE JANITORIAL	4,535.61	4,392.00	(143.61)	4,535.61	4,392.00	(143.61)	8,784.00	4,248.39	48.37%
OFFICE AND FACILITIES RENT	19,498.04	22,799.00	3,299.96	19,498.04	22,799.00	3,299.96	45,598.00	26,098.96	57.24%
OFFICE SUPPLIES	3,822.19	6,816.00	2,993.81	3,822.19	6,816.00	2,993.81	13,632.00	9,809.81	71.96%
PERMITS AND FEES	4,205.84	4,840.00	634.16	4,205.84	4,840.00	634.16	8,771.00	4,565.16	52.05%
POSTAGE	3,247.54	3,375.00	127.46	3,247.54	3,375.00	127.46	6,750.00	3,502.46	51.89%
PUBLICATION CHARGES	0.00	1,180.00	1,180.00	0.00	1,180.00	1,180.00	3,180.00	3,180.00	100.00%
SHOP SUPPLIES/SMALL TOOLS	708.43	3,500.00	2,791.57	708.43	3,500.00	2,791.57	7,000.00	6,291.57	89.88%
TELEPHONE	7,207.90	7,884.00	676.10	7,207.90	7,884.00	676.10	15,768.00	8,560.10	54.29%
TRAINING AND SEMINARS	3,182.73	11,484.00	8,301.27	3,182.73	11,484.00	8,301.27	22,968.00	19,785.27	86.14%
TRAVEL	1,627.38	6,702.00	5,074.62	1,627.38	6,702.00	5,074.62	13,404.00	11,776.62	87.86%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 7/1/2022 Through 12/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
TRUSTEE FEES	11,310.00	11,700.00	390.00	11,310.00	11,700.00	390.00	25,200.00	13,890.00	55.12%
UTILITIES - GAS & ELECTRIC	117,995.91	100,357.00	(17,638.91)	117,995.91	100,357.00	(17,638.91)	196,779.00	78,783.09	40.04%
VEHICLE EXP FUEL/OIL/SUPP	18,142.18	49,743.00	31,600.82	18,142.18	49,743.00	31,600.82	99,486.00	81,343.82	81.76%
VEH EXP R&M	16,871.57	12,154.00	(4,717.57)	16,871.57	12,154.00	(4,717.57)	24,307.00	7,435.43	30.59%
WATER MONITORING/SAMPLING	9,960.00	8,893.00	(1,067.00)	9,960.00	8,893.00	(1,067.00)	17,785.00	7,825.00	44.00%
WATER/SEWER SHED MANAGEMENT	15,231.24	15,000.00	(231.24)	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	39,266.76	33,260.00	(6,006.76)	39,266.76	33,260.00	(6,006.76)	66,520.00	27,253.24	40.97%
WATER TREATMENT SYSTEM EXP	17,017.82	36,454.00	19,436.18	17,017.82	36,454.00	19,436.18	72,910.00	55,892.18	76.66%
AMORTIZATION OF BONDS	5,850.72	5,850.00	(0.72)	5,850.72	5,850.00	(0.72)	11,701.00	5,850.28	50.00%
DEPRECIATION EXPENSE	677,448.48	646,694.00	(30,754.48)	677,448.48	646,694.00	(30,754.48)	1,293,387.00	615,938.52	47.62%
Total OPERATING EXPENSES	1,194,232.23	1,262,253.00	68,020.77	1,194,232.23	1,262,253.00	68,020.77	2,417,345.00	1,223,112.77	50.60%
OTHER EXPENSES									
INTEREST EXPENSE	188,122.10	173,444.00	(14,678.10)	188,122.10	173,444.00	(14,678.10)	346,890.00	178,767.90	51.53%
CAPITAL OUTLAY	1,088,857.65	3,177,159.00	2,088,301.35	1,088,857.65	3,177,159.00	2,088,301.35	8,040,385.00	6,951,527.35	86.46%
Total OTHER EXPENSES	1,256,979.75	3,350,603.00	2,093,623.25	1,256,979.75	3,350,603.00	2,093,623.25	8,387,275.00	7,130,295.25	85.01%
Total EXPENDITURES	3,001,835.04	5,244,663.00	2,242,827.96	3,001,835.04	5,244,663.00	2,242,827.96	12,066,639.00	9,064,803.96	75.12%
EXCESS REVENUE OVER EXPENDITURES	(468,067.27)	(2,780,029.00)	2,311,961.73	(468,067.27)	(2,780,029.00)	2,311,961.73	(7,276,938.00)	6,808,870.73	(93.57)%



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 7/1/2022 Through 12/31/2022

30-SEWER

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	48,128.56	2,442.00	45,686.56	48,128.56	2,442.00	45,686.56	4,888.00	43,240.56	884.63%
PLAN REVIEW FEE	500.00	750.00	(250.00)	500.00	750.00	(250.00)	1,500.00	(1,000.00)	(66.67)%
OTHER REVENUE	0.00	75.00	(75.00)	0.00	75.00	(75.00)	150.00	(150.00)	100.00%
<b>Total MISCELLANEOUS</b>	<b>48,628.56</b>	<b>3,267.00</b>	<b>45,361.56</b>	<b>48,628.56</b>	<b>3,267.00</b>	<b>45,361.56</b>	<b>6,538.00</b>	<b>42,090.56</b>	<b>643.76%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	875,031.38	875,558.00	(524.62)	875,031.38	875,558.00	(524.62)	1,751,117.00	(876,085.62)	(50.03)%
RESIDENTIAL TIER 1 CONSUMPTION	17,324.70	12,852.00	4,472.70	17,324.70	12,852.00	4,472.70	30,800.00	(13,275.30)	(43.38)%
USER FEES - COMMERCIAL	21,164.15	21,198.00	(33.85)	21,164.15	21,198.00	(33.85)	42,401.00	(21,236.85)	(50.09)%
COMMERCIAL CONSUMPTION	17,159.57	15,780.00	1,379.57	17,159.57	15,780.00	1,379.57	31,560.00	(14,400.43)	(45.63)%
PENALTIES ON USER FEES	14,119.58	10,200.00	3,919.58	14,119.58	10,200.00	3,919.58	20,400.00	(6,280.42)	(30.79)%
CONNECTION FEES	7,800.00	3,000.00	4,800.00	7,800.00	3,000.00	4,800.00	6,000.00	1,800.00	30.00%
TRANSFER FEE REVENUE	1,108.96	1,998.00	(889.04)	1,108.96	1,998.00	(889.04)	3,986.00	(2,887.04)	(72.25)%
<b>Total USER FEES</b>	<b>953,708.34</b>	<b>940,584.00</b>	<b>13,124.34</b>	<b>953,708.34</b>	<b>940,584.00</b>	<b>13,124.34</b>	<b>1,886,074.00</b>	<b>(932,365.66)</b>	<b>(49.43)%</b>
<b>Total REVENUES</b>	<b>1,002,336.90</b>	<b>943,851.00</b>	<b>58,485.90</b>	<b>1,002,336.90</b>	<b>943,851.00</b>	<b>58,485.90</b>	<b>1,892,612.00</b>	<b>(890,275.10)</b>	<b>(47.04)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	42,405.44	41,658.00	(748.44)	42,405.44	41,658.00	(748.44)	83,314.00	40,908.56	49.10%
PAYROLL - OFFICE	22,231.85	24,493.00	2,261.15	22,231.85	24,493.00	2,261.15	48,991.00	28,769.15	54.62%
EMPLOYEE BENEFITS - FICA/MEDIC	1,063.80	1,122.00	58.20	1,063.80	1,122.00	58.20	2,249.00	1,185.20	52.70%
EMPLOYEE BENEFITS - MED. INS	20,022.24	21,573.00	1,550.76	20,022.24	21,573.00	1,550.76	43,147.00	23,124.76	53.60%
EMPLOYEE BENEFITS - PERS	16,482.27	16,926.00	443.73	16,482.27	16,926.00	443.73	33,854.00	17,371.73	51.31%
EMPLOYEE BENEFITS - SIS	28.36	246.00	217.64	28.36	246.00	217.64	614.00	585.64	95.36%
SEPIRA	53.55	62.00	8.45	53.55	62.00	8.45	128.00	74.45	58.16%
UNIFORMS	50.80	49.00	(1.80)	50.80	49.00	(1.80)	97.00	46.20	47.63%
OPEB EXPENSE	12,341.82	18,690.00	6,348.18	12,341.82	18,690.00	6,348.18	37,380.00	25,038.18	66.98%
ACCRUED LEAVE EXPENSE	2,416.40	1,998.00	(418.40)	2,416.40	1,998.00	(418.40)	4,000.00	1,583.60	39.59%
OTHER PAYROLL EXPENSES	138.41	98.00	(40.41)	138.41	98.00	(40.41)	200.00	61.59	30.80%
CAR ALLOWANCE EXPENSE	(247.20)	(198.00)	49.20	(247.20)	(198.00)	49.20	(400.00)	(152.80)	38.20%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>116,987.74</b>	<b>126,715.00</b>	<b>9,727.26</b>	<b>116,987.74</b>	<b>126,715.00</b>	<b>9,727.26</b>	<b>253,574.00</b>	<b>136,586.26</b>	<b>53.86%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	11,466.60	12,600.00	1,133.40	11,466.60	12,600.00	1,133.40	12,600.00	1,133.40	9.00%
LEGAL	4,198.10	8,250.00	4,051.90	4,198.10	8,250.00	4,051.90	16,500.00	12,301.90	74.56%
LEGAL - LABOR NEGOTIATIONS	105.60	84.00	(21.60)	105.60	84.00	(21.60)	84.00	(21.60)	(25.71)%
ENGINEERING & SURVEYING	635.94	3,126.00	2,490.06	635.94	3,126.00	2,490.06	6,250.00	5,614.06	89.82%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 7/1/2022 Through 12/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
DCLTSA PRO-RATA M & O	195,419.50	366,462.00	171,042.50	195,419.50	366,462.00	171,042.50	732,924.00	537,504.50	73.34%
DCLTSA ASSESSMENTS	247,324.50	248,324.00	999.50	247,324.50	248,324.00	999.50	496,648.00	249,324.50	50.20%
BAD DEBTS	0.00	13,202.00	13,202.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	15,022.28	15,594.00	571.72	15,022.28	15,594.00	571.72	31,191.00	16,168.72	51.84%
BUILDING REPAIRS AND MAINT.	909.53	15,708.00	14,798.47	909.53	15,708.00	14,798.47	31,419.00	30,509.47	97.11%
COMPUTER EXPENSE	8,680.48	14,484.00	5,803.52	8,680.48	14,484.00	5,803.52	26,484.00	17,803.52	67.22%
DUES & SUBSCRIPTIONS	3,437.50	3,896.00	458.50	3,437.50	3,896.00	458.50	4,346.00	908.50	20.90%
EQUIP.	51,039.89	86,892.00	35,852.11	51,039.89	86,892.00	35,852.11	173,787.00	122,747.11	70.63%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	2,051.39	2,160.00	108.61	2,051.39	2,160.00	108.61	3,847.00	1,795.61	46.68%
SECURITY EXPENSE	3,572.95	3,554.00	(18.95)	3,572.95	3,554.00	(18.95)	7,120.00	3,547.05	49.82%
INSURANCE AND BONDS	21,799.96	22,327.00	527.04	21,799.96	22,327.00	527.04	22,327.00	527.04	2.36%
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	3,078.93	2,298.00	(780.93)	3,078.93	2,298.00	(780.93)	4,600.00	1,521.07	33.07%
OFFICE JANITORIAL	2,267.76	2,196.00	(71.76)	2,267.76	2,196.00	(71.76)	4,392.00	2,124.24	48.37%
OFFICE AND FACILITIES RENT	9,749.52	11,399.00	1,649.48	9,749.52	11,399.00	1,649.48	22,799.00	13,049.48	57.24%
OFFICE SUPPLIES	2,207.02	3,630.00	1,422.98	2,207.02	3,630.00	1,422.98	7,266.00	5,058.98	69.63%
PERMITS AND FEES	378.96	405.00	26.04	378.96	405.00	26.04	405.00	26.04	6.43%
POSTAGE	2,219.79	2,312.00	92.21	2,219.79	2,312.00	92.21	4,625.21	2,405.21	52.00%
PUBLICATION CHARGES	0.00	90.00	90.00	0.00	90.00	90.00	1,590.00	1,590.00	100.00%
TELEPHONE	773.51	762.00	(11.51)	773.51	762.00	(11.51)	1,524.00	750.49	49.24%
TRAINING AND SEMINARS	179.37	2,934.00	2,754.63	179.37	2,934.00	2,754.63	5,874.00	5,694.63	96.95%
TRAVEL	290.09	1,728.00	1,437.91	290.09	1,728.00	1,437.91	3,462.00	3,171.91	91.62%
TRUSTEE FEES	5,655.00	5,850.00	195.00	5,655.00	5,850.00	195.00	12,600.00	6,945.00	55.12%
UTILITIES - GAS & ELECTRIC	11,309.10	10,818.00	(491.10)	11,309.10	10,818.00	(491.10)	23,518.00	12,208.90	51.91%
DEPRECIATION EXPENSE	28,800.45	35,082.00	6,281.55	28,800.45	35,082.00	6,281.55	70,164.00	41,363.55	58.95%
Total OPERATING EXPENSES	632,573.72	896,167.00	263,593.28	632,573.72	896,167.00	263,593.28	1,742,049.00	1,109,475.28	63.69%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	35.00	35.00	0.00	35.00	35.00	35.00	35.00	100.00%
CAPITAL OUTLAY	28,068.37	78,700.00	50,631.63	28,068.37	78,700.00	50,631.63	211,634.00	183,565.63	86.74%
Total OTHER EXPENSES	28,068.37	78,735.00	50,666.63	28,068.37	78,735.00	50,666.63	211,669.00	183,600.63	86.74%
Total EXPENDITURES	777,629.83	1,101,617.00	323,987.17	777,629.83	1,101,617.00	323,987.17	2,207,292.00	1,429,662.17	64.77%
EXCESS REVENUE OVER EXPENDITURES	224,707.07	(157,766.00)	382,473.07	224,707.07	(157,766.00)	382,473.07	(314,680.00)	539,387.07	(171.41)%



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**  
**From 7/1/2022 Through 12/31/2022**

60-SNOW

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	10,732.20	612.00	10,120.20	10,732.20	612.00	10,120.20	9,510.20	778.25%	778.25%
OTHER REVENUE	(0.20)	12.00	(12.20)	(0.20)	12.00	(12.20)	26.00	(100.77)%	(100.77)%
<b>Total MISCELLANEOUS</b>	130,732.00	120,624.00	10,108.00	130,732.00	120,624.00	10,108.00	121,248.00	9,484.00	7.82%
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	210,922.31	210,780.00	142.31	210,922.31	210,780.00	142.31	421,560.00	(210,637.69)	(49.97)%
USER FEES - COMMERCIAL	19,476.00	19,482.00	(6.00)	19,476.00	19,482.00	(6.00)	38,970.00	(19,494.00)	(50.02)%
PENALTIES ON USER FEES	4,611.70	3,204.00	1,407.70	4,611.70	3,204.00	1,407.70	6,408.00	(1,796.30)	(28.03)%
TRANSFER FEE REVENUE	249.40	486.00	(236.60)	249.40	486.00	(236.60)	972.00	(722.60)	(74.34)%
<b>Total USER FEES</b>	235,259.41	233,952.00	1,307.41	235,259.41	233,952.00	1,307.41	467,910.00	(232,650.59)	(49.72)%
<b>Total REVENUES</b>	365,991.41	354,576.00	11,415.41	365,991.41	354,576.00	11,415.41	589,158.00	(223,166.59)	(37.88)%
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	18,583.80	18,309.00	(274.80)	18,583.80	18,309.00	(274.80)	36,621.00	18,037.20	49.25%
PAYROLL - MAINTENANCE	6,429.32	23,130.00	16,700.68	6,429.32	23,130.00	16,700.68	46,286.00	39,856.68	86.10%
PAYROLL - OFFICE	11,115.82	12,246.00	1,130.18	11,115.82	12,246.00	1,130.18	24,497.00	13,381.18	54.62%
EMPLOYEE BENEFITS - FICAMEDIC	544.22	804.00	259.78	544.22	804.00	259.78	1,612.00	1,067.78	66.24%
EMPLOYEE BENEFITS - MED. INS	15,782.33	20,852.00	5,069.67	15,782.33	20,852.00	5,069.67	41,703.00	25,920.67	62.16%
EMPLOYEE BENEFITS - PERS	8,858.63	13,543.00	4,684.37	8,858.63	13,543.00	4,684.37	27,091.00	18,232.37	67.30%
EMPLOYEE BENEFITS - SINS	177.15	459.00	281.85	177.15	459.00	281.85	1,151.00	973.85	84.61%
SEPIRA	18.65	24.00	5.35	18.65	24.00	5.35	48.00	29.35	61.15%
UNIFORMS	53.81	364.00	310.19	53.81	364.00	310.19	727.00	673.19	92.60%
OPEX EXPENSE	5,696.16	15,576.00	9,879.84	5,696.16	15,576.00	9,879.84	31,150.00	25,453.84	81.71%
ACCRUED LEAVE EXPENSE	1,094.46	1,002.00	(92.46)	1,094.46	1,002.00	(92.46)	2,000.00	905.54	45.28%
OTHER PAYROLL EXPENSES	69.46	150.00	80.54	69.46	150.00	80.54	300.00	230.54	76.85%
CAR ALLOWANCE EXPENSE	0.00	(24.00)	(24.00)	0.00	(24.00)	(24.00)	(50.00)	(50.00)	100.00%
<b>Total PAYROLL RELATED EXPENSES</b>	68,423.81	106,435.00	38,011.19	68,423.81	106,435.00	38,011.19	213,116.00	144,692.19	67.85%
<b>OPERATING EXPENSES</b>									
ACCOUNTING	1,911.10	2,100.00	188.90	1,911.10	2,100.00	188.90	2,100.00	188.90	9.00%
LEGAL	699.68	1,374.00	674.32	699.68	1,374.00	674.32	2,750.00	2,050.32	74.56%
LEGAL - LABOR NEGOTIATIONS	118.80	95.00	(23.80)	118.80	95.00	(23.80)	95.00	(23.80)	(25.05)%
ENGINEERING & SURVEYING	83.83	500.00	416.17	83.83	500.00	416.17	500.00	416.17	83.23%
SNOW REMOVAL - PLOWING	240,786.66	220,000.00	(20,786.66)	240,786.66	220,000.00	(20,786.66)	675,000.00	434,213.34	64.33%
SNOW REMOVAL - SANDING	20,839.96	21,500.00	660.04	20,839.96	21,500.00	660.04	75,000.00	54,160.04	72.21%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
 From 7/1/2022 Through 12/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL ANTI/DE ICING	0.00	4,400.00	4,400.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
BAD DEBITS	0.00	3,211.00	3,211.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	3,654.06	3,792.00	137.94	3,654.06	3,792.00	137.94	7,587.00	3,932.94	51.84%
BUILDING REPAIRS AND MAINT.	151.61	2,636.00	2,484.39	151.61	2,636.00	2,484.39	5,276.00	5,124.39	97.13%
COMPUTER EXPENSE	3,785.23	4,220.00	434.77	3,785.23	4,220.00	434.77	5,932.00	2,146.77	36.19%
DUES & SUBSCRIPTIONS	572.91	595.00	22.09	572.91	595.00	22.09	685.00	112.09	16.36%
EQUIP.	0.00	400.00	400.00	0.00	400.00	400.00	700.00	700.00	100.00%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	463.18	520.00	56.82	463.18	520.00	56.82	632.00	368.82	44.33%
FIELD SUPPLIES, TOOLS & SIGNS	5,710.00	10,000.00	4,290.00	5,710.00	10,000.00	4,290.00	10,000.00	4,290.00	42.90%
SECURITY EXPENSE	0.00	18.00	18.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	3,633.33	3,721.00	87.67	3,633.33	3,721.00	87.67	3,721.00	87.67	2.36%
SAFETY EQUIPMENT	0.00	50.00	50.00	0.00	50.00	50.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	516.50	2,802.00	2,285.50	516.50	2,802.00	2,285.50	5,600.00	5,083.50	90.78%
OFFICE JANITORIAL	377.99	366.00	(11.99)	377.99	366.00	(11.99)	732.00	354.01	48.36%
OFFICE AND FACILITIES RENT	1,624.92	1,898.00	273.08	1,624.92	1,898.00	273.08	3,800.00	2,175.08	57.24%
OFFICE SUPPLIES	1,147.80	672.00	(475.80)	1,147.80	672.00	(475.80)	1,339.00	191.20	14.28%
PERMITS AND FEES	563.16	668.00	104.84	563.16	668.00	104.84	668.00	104.84	15.69%
POSTAGE	1,079.80	561.00	(518.80)	1,079.80	561.00	(518.80)	1,125.00	45.20	4.02%
PUBLICATION CHARGES	1,127.76	100.00	(1,027.76)	1,127.76	100.00	(1,027.76)	2,265.00	1,137.24	50.21%
TELEPHONE	77.16	72.00	(5.16)	77.16	72.00	(5.16)	144.00	66.84	46.42%
TRAINING AND SEMINARS	29.89	426.00	396.11	29.89	426.00	396.11	852.00	822.11	96.49%
TRAVEL	458.76	991.00	532.24	458.76	991.00	532.24	1,984.00	1,525.24	76.88%
TRUSTEE FEES	942.50	975.00	32.50	942.50	975.00	32.50	2,100.00	1,157.50	55.12%
UTILITIES - GAS & ELECTRIC	273.55	253.00	(20.55)	273.55	253.00	(20.55)	971.00	697.45	71.83%
VEHICLE EXP FUEL/OIL/SUPP	2,398.23	6,216.00	3,817.77	2,398.23	6,216.00	3,817.77	12,436.00	10,037.77	80.72%
VEH EXP R&M	1,608.47	3,924.00	2,315.53	1,608.47	3,924.00	2,315.53	7,852.00	6,243.53	79.52%
Total OPERATING EXPENSES	294,636.84	299,056.00	4,419.16	294,636.84	299,056.00	4,419.16	841,975.00	547,338.16	65.01%
OTHER EXPENSES									
INTEREST EXPENSE	0.00	10.00	10.00	0.00	10.00	10.00	10.00	10.00	100.00%
CAPITAL OUTLAY	237,896.79	287,500.00	49,603.21	237,896.79	287,500.00	49,603.21	460,106.00	222,209.21	48.30%
Total OTHER EXPENSES	237,896.79	287,510.00	49,613.21	237,896.79	287,510.00	49,613.21	460,116.00	222,219.21	48.30%
Total EXPENDITURES	600,957.44	693,001.00	92,043.56	600,957.44	693,001.00	92,043.56	1,515,207.00	914,249.56	60.34%
EXCESS REVENUE OVER EXPENDITURES	(234,966.03)	(338,425.00)	103,458.97	(234,966.03)	(338,425.00)	103,458.97	(926,049.00)	691,082.97	(74.63)%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
 From 7/1/2022 Through 12/31/2022  
 COMBINED

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	382,420.33	360,536.00	21,884.33	382,420.33	360,536.00	21,884.33	554,671.00	(172,250.67)	(31.05)%
PERSONAL PROPERTY TAX	872.97	1,500.00	(627.03)	872.97	1,500.00	(627.03)	9,664.00	(8,791.03)	(90.97)%
ADVALOREM MAKE-UP	326,253.48	294,983.00	31,270.48	326,253.48	294,983.00	31,270.48	453,822.00	(127,568.52)	(28.11)%
STATE TAX DISTRIBUTION	346,470.00	346,470.00	0.00	346,470.00	346,470.00	0.00	692,940.00	(346,470.00)	50.00%
Total TAXES	1,056,016.78	1,003,489.00	52,527.78	1,056,016.78	1,003,489.00	52,527.78	1,711,097.00	(655,080.22)	(38.28)%
<b>MISCELLANEOUS</b>									
319 NON POINT SOURCE EPA GRANT	160,000.00	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.00	0.00%
INTEREST ON INVESTMENTS	245,253.15	12,216.00	233,037.15	245,253.15	12,216.00	233,037.15	24,440.00	220,813.15	903.49%
PLAN REVIEW FEE	1,000.00	1,500.00	(500.00)	1,000.00	1,500.00	(500.00)	2,750.00	(1,750.00)	(63.64)%
RENTAL INCOME	58,919.91	44,214.00	14,705.91	58,919.91	44,214.00	14,705.91	88,430.00	(29,510.09)	(33.37)%
OTHER REVENUE	16,510.27	13,487.00	3,023.27	16,510.27	13,487.00	3,023.27	26,976.00	(10,465.73)	(38.80)%
Total MISCELLANEOUS	481,683.33	231,417.00	250,266.33	481,683.33	231,417.00	250,266.33	302,596.00	179,087.33	59.16%
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	2,828,067.35	2,838,501.00	(10,433.65)	2,828,067.35	2,838,501.00	(10,433.65)	5,677,010.00	(2,848,942.65)	(50.18)%
RESIDENTIAL TIER 1 CONSUMPTION	193,054.21	208,852.00	(15,797.79)	193,054.21	208,852.00	(15,797.79)	380,600.00	(187,545.79)	(49.28)%
RESIDENTIAL TIER 2 CONSUMPTION	44,808.95	51,200.00	(6,391.05)	44,808.95	51,200.00	(6,391.05)	80,000.00	(35,191.05)	(43.99)%
RESIDENTIAL TIER 3 CONSUMPTION	45,401.98	49,880.00	(4,478.02)	45,401.98	49,880.00	(4,478.02)	72,000.00	(26,598.02)	(36.94)%
RESIDENTIAL FIRE PROTECTION	40,428.34	40,448.00	(19.66)	40,428.34	40,448.00	(19.66)	80,900.00	(40,471.66)	(50.03)%
USER FEES - COMMERCIAL PROTECTION	222,728.15	222,972.00	(243.85)	222,728.15	222,972.00	(243.85)	445,955.00	(223,226.85)	(50.06)%
COMMERCIAL FIRE PROTECTION	46,769.16	47,068.00	(298.84)	46,769.16	47,068.00	(298.84)	94,137.00	(47,367.84)	(50.32)%
COMMERCIAL CONSUMPTION	93,973.59	78,961.00	15,012.59	93,973.59	78,961.00	15,012.59	120,547.00	(26,573.41)	(22.04)%
PENALTIES ON USER FEES	42,348.85	38,004.00	4,344.85	42,348.85	38,004.00	4,344.85	76,008.00	(33,659.15)	(44.28)%
SERVICE CHARGES	6,077.50	8,100.00	(2,022.50)	6,077.50	8,100.00	(2,022.50)	16,200.00	(10,122.50)	(62.48)%
RETURN CHECK FEES	260.00	240.00	20.00	260.00	240.00	20.00	480.00	(220.00)	(45.83)%
CONNECTION FEES	23,600.00	13,200.00	10,400.00	23,600.00	13,200.00	10,400.00	16,200.00	7,400.00	45.69%
TRANSFER FEE REVENUE	4,221.86	5,364.00	(1,142.14)	4,221.86	5,364.00	(1,142.14)	10,728.00	(6,506.14)	(60.65)%
SERVLINE ADMIN REVENUE	911.39	898.00	13.39	911.39	898.00	13.39	1,798.00	(866.61)	(49.31)%
SERVLINE LOSS INSURANCE	11,503.68	15,645.00	(4,141.32)	11,503.68	15,645.00	(4,141.32)	31,293.00	(19,789.32)	(63.24)%
SERVLINE LINE INSURANCE	1,359.16	1,134.00	225.16	1,359.16	1,134.00	225.16	2,270.00	(910.84)	(40.13)%
Total USER FEES	3,605,514.17	3,620,267.00	(14,752.83)	3,605,514.17	3,620,267.00	(14,752.83)	7,106,126.00	(3,500,611.83)	(49.26)%
Total REVENUES	5,143,214.28	4,855,173.00	288,041.28	5,143,214.28	4,855,173.00	288,041.28	9,119,819.00	(3,976,604.72)	(43.60)%
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
 From 7/1/2022 Through 12/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
PAYROLL - MANAGER	176,225.60	172,421.00	(3,804.60)	176,225.60	172,421.00	(3,804.60)	344,852.00	168,626.40	48.90%
PAYROLL - MAINTENANCE	199,906.88	261,206.00	61,299.12	199,906.88	261,206.00	61,299.12	522,419.00	322,512.12	61.73%
PAYROLL - OFFICE	74,106.13	81,646.00	7,539.87	74,106.13	81,646.00	7,539.87	163,306.00	89,199.87	54.62%
EMPLOYEE BENEFITS - FICAMEDIC	6,704.31	8,015.00	1,310.69	6,704.31	8,015.00	1,310.69	16,039.00	9,334.69	58.20%
EMPLOYEE BENEFITS - MED. INS	158,561.80	179,980.00	21,418.20	158,561.80	179,980.00	21,418.20	359,961.00	201,399.20	55.95%
EMPLOYEE BENEFITS - PERS	105,291.36	126,949.00	21,657.64	105,291.36	126,949.00	21,657.64	253,911.00	148,619.64	58.53%
EMPLOYEE BENEFITS - SIIS	872.18	4,549.00	3,676.82	872.18	4,549.00	3,676.82	11,380.00	10,507.82	92.34%
SEPIRA	546.66	614.00	67.34	546.66	614.00	67.34	1,235.00	688.34	55.74%
UNIFORMS	1,610.78	3,881.00	2,270.22	1,610.78	3,881.00	2,270.22	7,760.00	6,149.22	79.24%
OPEB EXPENSE	94,936.98	155,749.00	60,812.02	94,936.98	155,749.00	60,812.02	311,495.00	216,558.02	69.52%
ACCRUED LEAVE EXPENSE	6,704.16	11,748.00	5,043.84	6,704.16	11,748.00	5,043.84	23,500.00	16,795.84	71.47%
OTHER PAYROLL EXPENSES	1,490.64	3,673.00	2,182.36	1,490.64	3,673.00	2,182.36	4,150.00	2,659.36	64.08%
CAR ALLOWANCE EXPENSE	(2,472.00)	(2,570.00)	(98.00)	(2,472.00)	(2,570.00)	(98.00)	(5,150.00)	(2,678.00)	52.00%
Total PAYROLL RELATED EXPENSES	824,485.48	1,007,861.00	183,375.52	824,485.48	1,007,861.00	183,375.52	2,014,858.00	1,190,372.52	59.08%
OPERATING EXPENSES									
ACCOUNTING	38,222.00	42,000.00	3,778.00	38,222.00	42,000.00	3,778.00	42,000.00	3,778.00	9.00%
LEGAL	24,018.57	27,499.00	3,480.43	24,018.57	27,499.00	3,480.43	55,000.00	30,981.43	56.33%
LEGAL - LABOR NEGOTIATIONS	1,320.00	967.00	(353.00)	1,320.00	967.00	(353.00)	967.00	(353.00)	(36.50)%
ENGINEERING & SURVEYING	17,025.23	32,001.00	14,975.77	17,025.23	32,001.00	14,975.77	63,500.00	46,474.77	73.19%
EROSION AND DRAINAGE	0.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00	5,000.00	5,000.00	100.00%
ROAD MAINTENANCE & SUPPLIES	318,236.43	267,845.00	(50,391.43)	318,236.43	267,845.00	(50,391.43)	315,599.00	(2,637.43)	(0.84)%
SNOW REMOVAL - FLOWING	240,786.66	220,000.00	(20,786.66)	240,786.66	220,000.00	(20,786.66)	675,000.00	434,213.34	64.33%
SNOW REMOVAL - SANDING	20,839.96	21,500.00	660.04	20,839.96	21,500.00	660.04	75,000.00	54,160.04	72.21%
SNOW REMOVAL ANTIIDE ICING	0.00	4,400.00	4,400.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	195,419.50	366,462.00	171,042.50	195,419.50	366,462.00	171,042.50	732,924.00	537,504.50	73.34%
DCLTSA ASSESSMENTS	247,324.50	248,324.00	999.50	247,324.50	248,324.00	999.50	496,649.00	249,324.50	50.20%
BAD DEBTS	0.00	29,796.00	29,796.00	0.00	29,796.00	29,796.00	29,796.00	29,796.00	100.00%
BANK CHARGES	40,600.74	42,234.00	1,633.26	40,600.74	42,234.00	1,633.26	84,474.00	43,873.26	51.94%
BUILDING REPAIRS AND MAINT.	8,465.84	41,796.00	33,330.16	8,465.84	41,796.00	33,330.16	83,599.00	75,133.16	89.87%
COMPUTER EXPENSE	42,132.65	59,705.00	17,572.35	42,132.65	59,705.00	17,572.35	105,351.00	63,218.35	60.01%
DUES & SUBSCRIPTIONS	12,513.29	12,962.00	448.71	12,513.29	12,962.00	448.71	14,743.00	2,229.71	15.12%
EQUIP.	62,705.41	100,992.00	38,286.59	62,705.41	100,992.00	38,286.59	193,737.00	131,031.59	67.63%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	6,827.32	7,201.00	373.68	6,827.32	7,201.00	373.68	13,222.00	6,394.68	48.36%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 7/1/2022 Through 12/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
FIELD SUPPLIES, TOOLS & SIGNS	6,932.00	30,300.00	23,368.00	6,932.00	30,300.00	23,368.00	30,630.00	23,698.00	77.37%
SECURITY EXPENSE	7,016.05	8,515.00	1,499.95	7,015.05	8,515.00	1,499.95	16,667.00	9,671.95	57.96%
INSURANCE AND BONDS	117,084.60	126,318.00	9,233.40	117,084.60	126,318.00	9,233.40	140,316.00	23,231.40	16.56%
SAFETY EQUIPMENT	0.00	750.00	750.00	0.00	750.00	750.00	1,100.00	1,100.00	100.00%
INVENTORY PARTS	7,906.15	8,000.00	93.85	7,906.15	8,000.00	93.85	15,500.00	7,563.85	48.99%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%
LIEN FEES	47.00	204.00	157.00	47.00	204.00	157.00	410.00	363.00	88.54%
MISCELLANEOUS EXPENDITURES	16,423.54	15,741.00	(682.54)	16,423.54	15,741.00	(682.54)	31,488.00	15,064.46	47.84%
OFFICE JANITORIAL	11,464.35	10,360.00	(1,104.35)	11,464.35	10,360.00	(1,104.35)	20,724.00	9,259.65	44.68%
OFFICE AND FACILITIES RENT	32,498.40	37,997.00	5,498.60	32,498.40	37,997.00	5,498.60	75,997.00	43,498.60	57.24%
OFFICE SUPPLIES	7,668.69	12,156.00	4,487.31	7,668.69	12,156.00	4,487.31	24,313.00	16,654.31	68.50%
PERMITS AND FEES	5,211.12	5,980.00	768.88	5,211.12	5,980.00	768.88	9,911.00	4,699.88	47.42%
POSTAGE	6,547.13	6,248.00	(299.13)	6,547.13	6,248.00	(299.13)	12,500.00	5,952.87	47.62%
PUBLICATION CHARGES	1,127.76	1,470.00	342.24	1,127.76	1,470.00	342.24	7,300.00	6,172.24	84.55%
SHOP SUPPLIES/SMALL TOOLS	708.43	3,500.00	2,791.57	708.43	3,500.00	2,791.57	7,000.00	6,291.57	89.88%
TELEPHONE	8,135.73	8,790.00	654.27	8,135.73	8,790.00	654.27	17,580.00	9,444.27	53.72%
TRAINING AND SEMINARS	3,421.88	17,207.00	13,785.12	3,421.88	17,207.00	13,785.12	34,420.00	30,998.12	90.06%
TRAVEL	2,561.40	10,546.00	7,984.60	2,561.40	10,546.00	7,984.60	21,100.00	18,538.60	87.86%
TRUSTEE FEES	18,850.00	19,500.00	650.00	18,850.00	19,500.00	650.00	42,000.00	23,150.00	55.12%
UTILITIES - GAS & ELECTRIC	137,771.70	114,989.00	(22,782.70)	137,771.70	114,989.00	(22,782.70)	234,958.00	97,166.30	41.36%
VEHICLE EXP FUEL/OIL/SUPP	23,235.01	62,178.00	38,942.99	23,235.01	62,178.00	38,942.99	124,358.00	101,122.99	81.32%
VEH EXP R&M	28,258.83	20,377.00	(7,881.83)	28,258.83	20,377.00	(7,881.83)	40,760.00	12,501.17	30.67%
WATER	9,960.00	8,893.00	(1,067.00)	9,960.00	8,893.00	(1,067.00)	17,785.00	7,825.00	44.00%
MONITORING/SAMPLING									
WATER/SEWER SHED MANAGEMENT	15,231.24	15,000.00	(231.24)	15,231.24	15,000.00	(231.24)	15,000.00	(231.24)	(1.54)%
WATER DIST SYSTEM EXPENSE	39,266.76	33,260.00	(6,006.76)	39,266.76	33,260.00	(6,006.76)	66,520.00	27,253.24	40.97%
WATER TREATMENT SYSTEM EXP	17,017.82	36,454.00	19,436.18	17,017.82	36,454.00	19,436.18	72,910.00	55,892.18	76.66%
AMORTIZATION OF BONDS	5,850.72	5,850.00	(0.72)	5,850.72	5,850.00	(0.72)	11,701.00	5,850.28	50.00%
DEPRECIATION EXPENSE	706,248.93	681,776.00	(24,472.93)	706,248.93	681,776.00	(24,472.93)	1,363,551.00	657,302.07	48.21%
Total OPERATING EXPENSES	2,512,872.34	2,831,543.00	318,670.66	2,512,872.34	2,831,543.00	318,670.66	5,499,680.00	2,986,607.66	54.31%
OTHER EXPENSES									
INTEREST EXPENSE	168,122.10	173,494.00	5,371.90	168,122.10	173,494.00	5,371.90	346,940.00	178,817.90	51.54%
CAPITAL OUTLAY	2,189,171.25	5,249,766.00	3,060,594.75	2,189,171.25	5,249,766.00	3,060,594.75	10,990,991.00	8,801,819.75	80.08%
Total OTHER EXPENSES	2,357,293.35	5,423,260.00	3,065,966.65	2,357,293.35	5,423,260.00	3,065,966.65	11,337,931.00	8,980,637.65	79.21%
Total EXPENDITURES	5,694,651.17	9,262,664.00	3,568,012.83	5,694,651.17	9,262,664.00	3,568,012.83	18,852,469.00	13,157,817.83	69.79%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
 From 7/1/2022 Through 12/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>EXCESS REVENUE OVER EXPENDITURES</b>	(551,436.89)	(4,407,491.00)	3,856,054.11	(551,436.89)	(4,407,491.00)	3,856,054.11	(9,732,650.00)	9,181,213.11	(94.33)%

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

**TITLE: POLICY UPDATES**

For Discussion and Possible Action. Receive presentation, discuss and possible action to adopt revisions or initiate new Policies

- A. Capital Asset Policy
- B. Reserve Policy
- C. Investment Policy

**MEETING DATE:** 21 February 2023

**PREPARED BY:** Mitch Dion, General Manager

**RECOMMENDED ACTION:** Adopt the Revisions to Policies as presented.

- A. Capital Asset Policy
- B. Reserve Policy
- C. Investment Policy

**BACKGROUND INFORMATION:**

Currently the district has ordinances, policies and procedures (or practices) to cover the essential governance, administration and operations of the district. These are not organized in a framework which fosters easy reference, cross reference, or updates. Nor does it provide clarity for the role of the Board (policy) versus Management (procedures). Some of these documents were created over 20 years ago, others we have updated many of these items from original documents as the rules, laws or interests of the district changed. Referencing or using the latest version is problematic. As an example, both Personnel Policy Manual and the Accounting Procedures manual address overtime and comp time; furthermore, many of the policies approved by the Board are in the Accounting Procedures manual yet procedures (or practices are generally the realm of administrators not policy makers. Our objective is to place in a framework and add items (ordinances, policy or procedures) which can be used for the administration of the district.

Updating and reframing procedures to policy will be a protracted effort during the next year or two. The district is embarking upon the new budget cycle and possible rate making. Therefore, it seemed necessary to develop the new policies for Capital Asset Management, Reserves and Investment.

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

There are various policy decisions that should be made and periodically reviewed by the Board to adequately guide the district in the identification, capitalization, and depreciation of capital

assets, such as capitalization thresholds, estimated useful lives of asset categories, methodology to determine the value of donated assets, etc.

The district has pieces of Capital Asset Policy (such as the fixed asset depreciation schedule) and established practices but lacks a Capital Asset Policy. This draft policy is intended to be included in the revised Policy Manual and form the framework of the practices and procedures used to manage and report capital assets. Moreover, helps to establish basis of reserve policy which is foundational to revising the investment policy. The district does not currently have a reserve policy and the Investment procedure has been redrafted for consideration as an Investment Policy.

**INCLUDED:**

- Attachment (A). District Ordinance/Policy/Procedure Framework
- Attachment (B). Draft Board Policy – Capital Asset Policy
  - Excerpt of procedures manual
- Attachment (C). Draft Board Policy – Reserve Policy
- Attachment (D). Draft Board Policy – Investment Policy
  - Excerpt of procedures manual

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           |



## District Ordinance/Policy/Procedure Framework

### Ordinances (resolution)

- OR – 1 Ordinance Establishing Rates, Rules and Regulations for Water Service
- OR – 2 Ordinance Establishing Rates, Rules and Regulations for Sewer Service
- OR - 3 Ordinance Establishing Rates, Rules and Regulations for Snow Removal

### Board Policies (minute action)

- BL 1.0 - By-Laws of Kingsbury General Improvement District Board of Trustees.
- BL 1.1 - Article 1. Purpose
- BL 1.2 - Article 2. Office/Records
- BL 1.3 - Article 3. Membership
- BL 1.4 - Article 4. Meetings
- BL 1.5 - Article 5. Officers/Duties
- BL 1.6 - Article 6. Rules of Procedure
- BL 1.7 - Article 7. Responsibilities
- BL 1.8 - Article 8. Legal Counsel
- BL 1.9 - Article 9. Ethics
- BL 1.10 - Article 10. Changes to By-Laws

### ADMINISTRATION

- AD 2.1 - Claims Processing
- AD 2.2 - Public Information
  - a. External Communications
- AD 2.3 - Records Management
  - a. Records Retention
  - b. Destruction of records

### ENGINEERING/OPERATIONS

- EO 3.1 - Capital Improvement Policy
- EO 3.2 - Maintenance and Operations Standards
  - a. Maintenance Management
    - i. Work flow
    - ii. Work orders
    - iii. Safety
  - b. GIS
- EO 3.3 - Water
  - a. Treatment
  - b. Distribution

#### c. Reporting

- EO 3.4 – Sewer
  - a. Collection
  - b. Treatment
  - c. Reporting
  - d. Contract Management
- EO 3.5 - Snow
  - a. Snow Removal Procedures
  - b. Contract Management
- EO 3.6 - Roads
  - a. Road Maintenance
    - i. Repair
    - ii. Sweeping
  - b. Drainage
    - i. Maintenance
    - ii. Performance Standards
  - c. Inspection/Reporting
- EO 3.7 – Facilities
  - a. Admin
  - b. Operational
  - c. Rental
- EO 3.8 – Engineering
  - a. Standards Details
  - b. Performance and Design Criteria
  - c. Development/Design Review
  - c. Contract Management
  - d. Construction Management

### HUMAN RESOURCES

- HR 4.1 - Personnel Policy Manual

### FINANCE

- FIN 5.1 - Budget Policy
- FIN 5.2 - Capital Asset Policy
- FIN 5.3 - Debt Management Policy
- FIN 5.4 - District Banking Policy
- FIN 5.5 - Financial Audit Policy
- FIN 5.6 - Investment Policy
- FIN 5.7 - Procurement Policy
- FIN 5.9 - Reserve Policy
- FIN 5.10 - Disconnection of Residential Water Service for Nonpayment Policy

## **Procedures (management)**

- A. Desktop
  - a. Table of Organization
  - b. Table of Authorization
  - c. Duties by position
- B. Management/Operational
  - a. Accounting procedures
  - b. Billing
    - i. Production and mailing
  - c. Payment process
    - i. Checks
    - ii. Credit Card
    - iii. Purchase Orders
  - d. Cash handling
  - e. Time Keeping
  - f. Budget development
  - g. Permitting & Development review
  - h. Board meeting preparation
  - i. Website updates and management





## DRAFT CAPITAL ASSET POLICY

### FINANCE

#### FIN-5.2 Capital Asset Policy

##### 5.2.1 Purpose

The purpose of this policy is to establish guidance in identifying, capitalizing, depreciating, and accounting for District capital assets.

##### 5.2.2 Definitions

A capital asset is defined under this Policy as an asset owned by the District that is: 1) acquired for use in District operations, and 2) long-term in nature.

##### 5.2.3 Capital Improvement Program

District infrastructure will be maintained at a level that ensures the delivery of a reliable water supply, sewer collection and road maintenance of the highest quality at reasonable and equitable costs. Long-term capital improvement plans are created with each Master Plan. The capital improvement plan is a planning tool which assists the District in the construction and replacement of capital facilities required to provide water service to current and future customers. The Capital Improvement Plan is updated each year based on a number of factors including new projects not identified, funding availability, and available internal resources.

##### 5.2.4 Categories

Capital assets shall be segregated into the following categories:

- A. Land (non-depreciable)
- B. Land Improvements with a limited life, such as driveways, walks, fences, landscaping, and parking areas
- C. Water.
  - Pump Stations and Improvements
  - Buildings and Improvements (excluding Water Treatment Plant)
  - Water Treatment Plant and Improvements
  - Mains/Pipelines and Improvements (valves/lids)
  - Pressure Stations
  - Reservoirs and Improvements
  - Laterals and meters
  - SCADA and Controls
- D. Sewer
  - Pump Stations and Improvements
  - Buildings and Improvements
  - Collection lines
  - Cleanout and Pig station

- SCADA and Controls
- E. Roads & Drainage
  - Roadways
  - Curbs & Gutters
  - Erosion control and Retaining walls
  - Inlets and drain lines
  - Signage (bundled)
- F. Facilities
  - Buildings
  - Parking lots
  - Fencing
  - Awnings, signs, shelters
- G. Equipment and Furniture, such as large tools, vehicle trailers, tractors, meters, hydrants, computer equipment, furniture, and fixtures
- H. Vehicles, such as cars and trucks
- I. Software
- J. Other Intangibles

### 5.2.5 Capitalization Thresholds

Capital assets eligible for capitalization, must have:

- A. An estimated useful life of greater than 1 year from the date of acquisition; and
- B. A minimum individual asset value of \$5,000. If the asset is shared between enterprise funds, the combined total value must be at least \$5,000 to qualify for capitalization.
- C. Assets cannot be grouped together to meet the minimum \$5,000 value, except for bundled assets as mentioned below.
- D. A combined total of at least \$100,000 and be a group of like assets (e.g. meters) purchased and intended to be replaced together at the end of their useful lives
- E. Bundled Assets: assets whose individual acquisition costs are less than \$5,000 if the bundle of assets in the aggregate are significant. The District considers the following to be bundled assets:
  - I. All meter replacements, Lateral installation and replacements: capitalize by development project and/or as one annual asset.
- F. A lease agreement that extends beyond one year (including extensions) and a total lease value of at least \$100,000.

### 5.2.6 Valuation of Capital Assets

The value assigned to capital assets shall be determined as follows:

- A. Purchased or Constructed Capital Assets
 

The value is determined using the original cost of the asset, including all reasonably identifiable costs incurred to acquire, construct, and place an asset into service. Studies are not capitalized, unless they can be related to a specific asset.
- B. Donated Capital Assets
 

The capitalized value of donated assets shall be determined using the fair market value at the time of donation. If the fair market value of the asset is not available or cannot be reasonably

determined, an estimated cost may be determined using the best available information. The value of donated intangible assets shall be accounted for separate from donated tangible capital assets.

**Fair Market or Appraised Value at date of donation includes**

- i. Installation costs;
- ii. Professional fees of engineers, inspectors, attorneys, consultants, etc.;
- iii. Other normal or necessary costs required to place the asset in its intended location and condition for use.

**Leased Assets (Right to Use)**

- I. Value of lease liability;
- II. Lease prepayments made for future periods;
- III. Direct ancillary costs necessary to place asset into service (excluding debt issuance costs)

**5.2.7 Capitalization of Costs Subsequent to Acquisition**

Additional costs incurred after a capital asset is placed in use shall be accounted for as follows:

**F. Additions:**

An "Addition" is defined as an expenditure that either significantly extends the useful life or productivity of an existing capital asset or creates a new capital asset. All "Additions" to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above.

**G. Improvements and Replacements:**

"Improvements and Replacements" are defined as expenditures that involve substituting a similar capital asset, or portion thereof, for an existing one. All "Improvements and Replacements" to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above. If the existing asset's book value is determinable, then the existing asset should be removed from the books at the time the replacement is recorded. If the existing asset is not separately identifiable, then the replacement may be capitalized as the existing asset's book value is assumed to be negligible. The Director of Finance is authorized to make a determination when this policy does not provide clear direction.

**H. Rearrangement or Reinstallation:**

"Rearrangement or Reinstallation" costs are defined as expenditures that involve moving an existing asset to a new location or reinstalling a similar asset in place of an existing asset. All "Rearrangement or Reinstallation" costs should be expensed in the period incurred.

**I. Repairs and Maintenance:**

"Repairs and Maintenance" costs are defined as expenditures that involve maintaining the asset in good or ordinary repair. All "Repairs and Maintenance" costs should be expensed in the period incurred.

**5.2.8 Depreciation or Amortization of Capital Assets**

Capital assets shall be depreciated or amortized on a straight-line basis beginning the first day of the month following acquisition in accordance with the following schedule:

Category	Useful Life in Years
Computer Equipment	5 to 10
Pump Stations/Pressure Control Stations & Improvements	12 to 25
Variable Frequency Drives {VFD} Pumps 7	20 to 25
Motor Control Centers {MCC}	20
Generators	20 to 25

Furniture	10 to 15
Other Small Equipment (survey equipment, leak detectors, etc.)	5 to 10
Copy Machines and Plotters	5 to 10
<b>Equipment &amp; Furniture (con't)</b>	
Shop Equipment (welders, pipe threaders, presses, etc.)	5 to 15
SCADA	10 to 15
Trailers, including Vacuum Trailers	15 to 25
Tractors, Backhoes, Forklifts	20 to 25
Dump Trucks	20
Sweepers	10 to 12
Vactor Truck	20
Meters - Water	20 to 25
Hydrants	35 to 70
Sewer Lift Station	25 to 50
Liftstation pumps	15
Fuel tanks	25
<b>Building and improvements</b>	
Hot Water Heater	10 to 15
HVAC	15 to 20
Lighting	20
Communications	10
Network Cabling	25
Roof	25 to 33
Office Buildings	30 to 50
Transformers	20
<b>Treatment Plant &amp; improvements</b>	
Filtrate Pumps	10
Chlorine Feed System	10 to 15
Feed Pump and Feed System	15
Backwash Pumps	10 to 20
Chemical Feed Pump	15 to 20
Treatment Plant Building Improvements (see Building and Improvements)	25 to 35
Process tanks	15 - 20
UV Reactor	20
	See Building and Improvements above
<b>Mains/Pipelines</b>	
Commercial Meters	20



<b>Category</b>	<b>Useful Life in Years</b>
Cathodic Protection	25
Air Release Valve Pipelines/Water	25
Mains (Steel/PVC/Duct)	50/60/90
Sewer collection lines	60 to 80
Drainage lines and drop inlet	50
<b>Mains/Pipelines (con't)</b>	
Services (HDPE) /Copper	40 / 60
Valves	50
<b>Category</b>	<b>Useful Life in Years</b>
<b>Reservoirs &amp; improvements</b>	
Reservoir	25 to 50
Tanks	25 to 50
Retaining walls	25 - 35
<b>Vehicles</b> (see Equipment for tractors, backhoes, and trailers)	15
<b>Software</b> (including SCADA)	10
<b>Intangible</b>	Varies based on life of asset

Where the useful life is listed by a range, factors such as material type, physical environment of the asset, intensity of expected use and others as may be provided by Supervisors and Managers which will be used to determine placement within the range.

The depreciation period of an asset financed by debt shall not be less than the length of time for the debt.

### 5.2.9 Physical Inventory of Capital Assets

A physical inventory of the following categories of capital assets shall be performed at least annually:

- A. Machinery and Equipment
- B. Fleet Equipment
- C. Office Furniture and Fixtures
- D. Computer Equipment, Purchases Software and Telephones

The results of the physical inventory shall be reconciled with the district's fixed asset system.

### 5.2.10 Disposal of Capital Assets

Capital assets that become obsolete or no longer useful for the district shall be disposed of in a

manner that returns the maximum value to the district and its ratepayers.

In most cases the assets are auctioned; however, the General Manager will determine the best method of disposal in compliance with NRS. Vehicles or items with value of more than \$5000 shall be reported to the board of Trustees following disposal.

## **Current Capital Asset Policy from Procedures Manual**

### **CAPITALIZATION POLICY/FIXED ASSETS**

In general, single item purchases over the amount of \$500.00 shall be capitalized and allocated to the appropriate funds.

The accounting and reporting treatment applied to the fixed assets associated with a governmental fund are determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Public domain (infrastructure) general fixed assets (e.g., roads, bridges, ~~sidewalks~~ ~~side walks~~, and other assets that are immovable and of value only to the government) are not capitalized.

Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The General Fixed Assets Account Group is not a fund. It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations





DRAFT RESERVE POLICY  
FINANCE

FIN-5.9 Reserve Policy

**5.9.1 Purpose**

The purpose of the Kingsbury General Improvement District's (KGID or district) Reserve Policy is to ensure that the District will, at all times, have sufficient funding available to meet its operating, capital and debt service cost obligations. Reserves are to be managed in a manner that allows the District to fund costs consistent with its annually updated Capital Improvement Programs as well as other long-term plans (such as Water Master Plan, Sewerage Master Plan and Roads Program etc.), while avoiding significant rate fluctuations due to changes in cash flow requirements. In addition, the Reserve Policy establishes the basis for which funds may be matched for investment purposes.

Operating reserves will be maintained at a minimum level of six months of budgeted operating costs. Adequate reserves and sound financial policies promote KGID's bond ratings (or potential for rating) in the capital markets; provide financing flexibility; avoid potential restrictive debt covenants; and ensure the District's customers of stable rates.

**5.9.2 Definitions**

Reserve funds are maintained by the district where required by law, ordinance or bond covenant, and revenue stability, so as to provide the necessary cash flow for normal and ordinary operations, while also providing the ability to address economic downturns and limited system emergencies.

**5.9.3 Categories**

There are three major types of reserve funds: Legally Restricted Reserves, Board Designated Reserves and Unrestricted Reserves. Legally Restricted Reserves have restrictions imposed by an outside source, such as debt obligation, bond covenants, contractual obligations, etc. Board Designated Reserves are set aside for a specific purpose as determined by the Board of Directors, such as vehicle replacement or special projects. The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change. Unrestricted Reserves are planned for use in each update to the Capital Improvement Program and Ten-Year Financial Plan to assist in providing for minimal orderly rate increases at or below inflation, consistent with the Board's Rate Setting Policy.

**5.9.4 Reserve Fund Specific Purposes**

*Legally Restricted Reserves*

- **Bond Reserve:** This fund is governed by legal bond covenants for the District's revenue bonds. Bond covenants require that this fund be maintained at a level sufficient to fund maximum annual debt service payments. These funds are held by the bond trustee during the term of the bonds and are to be used in the event that the District is unable to meet its required semi-annual debt service obligation.
- Reserve funds related to state revolving fund loans shall be treated identically to revenue bond reserve funds as these loans are contractually defined as parity debt to the District's senior lien bonds.
- **Legally-Restricted Project-Related Reserves:** The District also maintains legally restricted reserves

contract retention, and other funds that are restricted under a contract for a specific project or purpose. The District maintains two debt conditioned reserve funds (Distribution and Treatment) and may establish others as funding requirements dictate.

### *Board Designated Reserves*

- **Rate Stabilization Reserve:** This fund may be established within the distinct funds to buffer rate payers as unanticipated events which impact the financial capacity of the district. Rate stabilization reserves are established by the board during periods of stability and intended to be used to even out periods of instability of prices or inflationary pressures as seen when vital materials are in short supply or high demand (such as seen with chlorine, steel or asphalt products). The purposes of the fund can also assist in smoothing rates to pay for debt service and to assure that minimum debt service coverage ratios required by the District's bond covenants would be met as large projects move from conceptual to actual programs. Funds deposited into this reserve are treated as operating costs in the year of deposit and will be treated as revenues in years of use for the purposes of computing the District's debt service coverage ratio. This fund is applied in the ten-year financial plan and rate model along with other reserve funds to smooth future rate increases.
- **Capital Improvement Reserve:** These fund are established for each of the District's program areas to fund revenue requirements as planned in the Capital Improvement Program (CIP) and the ten year financial plan. This designated reserve shall provide funding for planned revenue-funded capital projects or as matching funds which may be needed to take advantage of grant programs. The reserve shall assist with timing adjustments inherent in most capital projects as it will include funding for capital projects that require rebudgeting from one fiscal year to the next. This fund is applied in the ten-year financial plan and annual rate model, along with other reserve funds, to smooth future rate increases. This fund will be drawn down annually as revenue capital expenditures are made.
- **Vehicle Replacement Reserve:** This fund was established to fund planned replacement of vehicles and heavy equipment that have reached the end of their useful lives. This fund is used to cover equipment replacement while smoothing cash flows in the ten-year financial plan and rate model minimizing annual pressure on rates. This fund will be drawn down annually as replacement vehicles are purchased, consistent with the adopted budget. At the beginning of each fiscal year, funds will be deposited in this sinking fund as provided for in the adopted fiscal year budget. Budget levels will be based generally on annualized deposit requirements as determined by the district's vehicle/equipment replacement plan.
- **Water Facility Reserve Charge (FRC) Reserves:** A portion of each FRC charge for a new connection to the district's system maybe designated to pay for treatment facilities and current planning and water supply for future facilities to meet the demands of its future customers. The amounts collected for future facilities will be deposited into the designated reserves and will be used to fund the share of capital costs for future facilities associated with growth.
- **Waste Water Reserve Charge (WWRC) Reserve:** A portion of each charge for a new connection to the District's system (WW) maybe designated for increasing collection system capacity to address the

full demands of its future customers. The amount collected per new connection is based on the district's current and future obligation relating to new customers. The designated components of every charge for a new connection will be deposited into this reserve fund. The funds in this reserve will be used for growth's share of capital costs associated with increasing and persevering surplus collection system capacity.

- **Liability Reserve:** This fund may be established to pay extraordinary liability claims and expenses up to a predetermined level to avoid using insurance pool resources or impacting the operational budget. The self-retention levels should be coordinated and specified to be consistent with the in the district's insurance policies. The liability retention level is the amount that may be paid by the district before using the insurance policies. Use of these funds typically requires Board of Directors approval.
- **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. As of June 30, 2021 the District's OPEB liability was over \$800,000. It grew unexpectedly due to the retirement of two employees. Currently, there are 10 employees who the district has OPEB liability (5 active – 5 retired). The active employees are all nearing retirement eligibility. This fund (if established) will provide a buffer to the operational budget from increases and unanticipated impacts incurred in the OPEB liability.
- **Emergency Response Reserve:** The purpose of this reserve is to provide funding for events the Board may deem as "emergency". The reserve shall fund repairs to critical facilities or assets damaged from emergency events or paying fines resulting from events. Use of this reserve shall be approved by the Board of Directors. This fund shall be maintained at a minimum level of \$250,000 for each, the Water and Wastewater fund, and \$100,000 for the General (roads/stormwater) fund.

#### *Unrestricted Undesignated Reserves*

Unrestricted reserves will be drawn down over time to smooth rate increases. The balance will be maintained at a level equivalent to a minimum of six months of annual operating budget requirements, consistent with the Board's Rate Setting Policy. In any period, the required minimum may be satisfied by considering unrestricted reserves in conjunction with funds available within the Rate Stabilization Reserve. The planned use and replenishment of unrestricted reserves is re-evaluated annually in conjunction with the update of the Capital Improvement Program and Ten-Year Financial Plan.

# FINANCE

## FIN-5.6 Investment Policy

### 5.6.1 Purpose

The purpose of the Kingsbury General Improvement District's (KGID or district) Investment Policy is to provide guidance, assign responsibility, and ensure transparency as the district pursues the best returns from investments which are suited for a public agency. It is the intention of the district to invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.

### 5.6.2 Definitions

Funds for considered for investment shall apply to all financial assets under the district's control or in its custody as accounted for in the district's financial accounting records and reported in its periodic financial statements. These funds include financial assets held in the following fiscal entities:

<u>Fund Type</u>	<u>District Fund Name</u>
Governmental.....	General Fund
.....	Snow Removal Fund
Enterprise .....	Water Fund
.....	Sewer Fund

All other funds, unless specifically excluded from this practice by Board of Trustees.

### 5.6.3 Prudence

The district will use standards established by the Uniform Prudent Investors Act as the standard of care; portfolio strategy; risk and return objectives from the Act consider:

- 3.1 The district shall invest and manage its assets as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the district. In satisfying this standard, the district shall exercise reasonable care, skill, and caution.
- 3.2 The district's investment and management decisions respecting individual assets must be evaluated not in isolation but in the context of the district's portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the district's purposes.
- 3.3 Among circumstances that the district shall consider in investing and managing its assets are such of the following as are relevant:
  - 3.3.1 general economic conditions;
  - 3.3.2 the possible effect of inflation or deflation;
  - 3.3.3 the role that each investment or course of action plays within the overall



- investment portfolio;
- 3.3.4 the expected total return from income and the appreciation of capital;
- 3.3.5 other resources of the district;
- 3.3.6 needs for liquidity, regularity of income, and preservation or appreciation of capital; and
- 3.3.7 an asset's special relationship/ special value, if any, to the purposes of the district

3.4 The District shall make a reasonable effort to verify facts relevant to the investment and management of its assets.

#### 5.6.4 Objectives and Constraints

The district's primary investment objective is to obtain the maximum investment return while adhering to the following constraints:

- 4.1 **Safety.** Safety of principal is the foremost constraint of the district's investment program. Investments shall be undertaken in a manner seeking to ensure the preservation of capital.
- 4.2 **Risk.** To minimize the risk associated with any one security, diversification is required to ensure that the potential (or actual) losses on individual securities do not exceed the total return generated from the remainder of the portfolio.
- 4.3 **Liquidity.** The portfolio shall remain sufficiently liquid - in terms of cash and near-term maturities of non-cash assets - to enable it to meet all operating requirements, and near term capital investment requirements, which are planned or which might be reasonably anticipated.
- 4.4 **Cash Flow Requirements.** The size and composition (maturity, security type, etc.) of the portfolio(s) shall be determined so as to provide funds to meet the district's projected cash consumption requirements, over time.
- 4.5 **Statutes and Regulations.** All investments shall be restricted to those specifically identified within Nevada Revised Statutes (NRS) Chapter 355.170, as amended and any other statutes or regulations which may be promulgated by the State of Nevada or the United States Government.

#### 5.6.7 Delegation of Authority

NRS Chapter 355.175 establishes the authority to manage the district's investment program and provides the district's governing body ability to appoint an Investment Officer(s) to handle the day-to-day administration of the program.

The Board of Trustees delegates Investment Officer responsibilities to the General Manager and Board Secretary/Treasurer will be established as the alternate.

The Investment Officers shall establish written procedures for the operation of the program, consistent with this and other provisions of this investment policy. No person shall engage in an investment transaction except as provided within this practice or the written procedures. The Investment Officer

shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials or third-party agents who assist in the investment program.

#### 5.6.8 Portfolio Management

This portfolio management function may, subject to the Board of Trustees approval, be contracted out to one or more professional investment managers, knowledgeable in the markets, investment instruments and the district's unique constraints and investment needs. The investment managers shall exercise discretion and limited in their decision-making with respect to portfolio transactions to the extent allowed within the constraints of this policy.

Officers, employees and agents involved in the investment process shall refrain from personal business activity that could conflict, or might appear to conflict, with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

#### 5.6.9 Investments

The instruments which the district is authorized to hold are prescribed in NRS Chapter 355.170.

The district will diversify its portfolio by security type, maturity and issuing institution. Asset allocation guidelines, as deemed necessary from time to time, shall be prescribed by the District's Board of Trustees. Such asset allocation guidelines (maximum maturities) will be in writing and will become an integral part of this policy.

To the extent possible, the maturities of securities held within District portfolios shall be closely matched to the District's cash flow requirements for 1) day-to-day operations, 2) planned capital projects, 3) unknown future contingencies, and known or stated (restricted) reserves

The district shall not hold securities with maturities which exceed ten years (maximum allowable under NRS Chapter 355.170). Investment allocation maturities will match the stated needs established the Fund or account.

#### 5.6.10 Internal controls and reporting

The Investment Officer shall establish a system of written internal controls which shall be reviewed for adequacy, annually, by the district's external auditors. The controls shall be designed to prevent loss of public funds arising from fraud or abuse, employee error, misrepresentation by third parties, or imprudent actions by officers, employees, or agents of the district.

The Investment Officer shall prepare a quarterly report of investment activity. Annually, the Investment Officer shall present a comprehensive report summarizing the investment program's performance during the preceding twelve-month period including a projection of investment cash flows for the succeeding five-year investment period.

### **Except for Investment Management Policy from current procedures**





**RELEVANT POLICIES: 4.1.0 Use of Local Government Investment Pools and 5.1.0 Investment Management**

**PRACTICE.** It is the practice of the Kingsbury General Improvement District, hereinafter referred to as the District, to invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.

**1.0 SCOPE**

This practice shall apply to all financial assets under the District's control or in its custody as accounted for in the District's financial accounting records and reported in its periodic financial statements. These funds include financial assets held in the following fiscal entities:

<u>Fund Type</u>	<u>District Fund Name</u>
Governmental .....	General Fund
.....	Snow Removal Fund
Enterprise .....	Water Fund
.....	Sewer Fund

All other funds, unless specifically excluded from this practice by Board of Trustees resolution.

**2.0 PRUDENCE**

The District intends to utilize standards established by the Uniform Prudent Investors Act. The Act has been adopted by the State of Nevada. The standard of care; portfolio strategy; risk and return objectives from the Act consider:

- 2.1 The District shall invest and manage its assets as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the District. In satisfying this standard, the District shall exercise reasonable care, skill, and caution.
- 2.2 The District's investment and management decisions respecting individual assets must be evaluated not in isolation but in the context of the District's portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the District's purposes.
- 2.3 Among circumstances that the District shall consider in investing and managing

its assets are such of the following as are relevant:

- 2.3.1 general economic conditions;
  - 2.3.2 the possible effect of inflation or deflation;
  - 2.3.3 the expected tax consequences of investment decisions or strategies;
  - 2.3.4 the role that each investment or course of action plays within the overall investment portfolio
  - 2.3.5 the expected total return from income and the appreciation of capital;
  - 2.3.6 other resources of the District
  - 2.3.7 needs for liquidity, regularity of income, and preservation or appreciation of capital; and
  - 2.3.8 an asset's special relationship or special value, if any, to the purposes of the District
- 2.4 The District shall make a reasonable effort to verify facts relevant to the investment and management of its assets.
- 2.5 The District may invest in any kind of property or type of investment consistent with the standards of this Practice.

### **3.0 FINANCIAL OBJECTIVES AND CONSTRAINTS**

The District's primary investment objective is to obtain the maximum investment return in light of the following constraints:

- 3.1 Safety.** Safety of principal is the foremost constraint of the District's investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- 3.2 Risk.** To minimize the risk associated with any one security, diversification is required to ensure that the potential (or actual) losses on individual securities do not exceed the total return generated from the remainder of the portfolio.
- 3.3 Liquidity.** The District's portfolio shall remain sufficiently liquid - in terms of cash and near-term maturities of non-cash assets - to enable it to meet all operating requirements, and near term capital investment requirements, which are planned or which might be reasonably anticipated.
- 3.4 Cash Flow Requirements.** The size and composition (maturity, security type, etc.) of the District's portfolio(s) shall be determined so as to provide funds to meet the District's projected cash consumption requirements, over time.

**3.5 Statutes and Regulations.** At all times, the District's investments shall be restricted to those specifically identified within Nevada Revised Statutes (NRS) Chapter 355.170, as amended from time to time, and any other statutes or regulations which may be promulgated by the State of Nevada or the United States Government.

#### **4.0 DELEGATION OF AUTHORITY**

Authority to manage the District's investment program is derived from the NRS Chapter 355.175, wherein the District's governing body may appoint an Investment Officer(s) to handle the day-to-day administration of the program. The Board of Trustees hereby expressly delegates Investment Officer responsibilities to the Business & Contracts Manager and/or to the General Manager.

This practice further requires that the Investment Officers shall establish written procedures for the operation of the program, consistent with this and other provisions of this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for executing investment transactions, if other than the Investment Officers. No person shall engage in an investment transaction except as provided within this practice or the written procedures. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials or third-party agents who assist in the investment program.

#### **5.0 PORTFOLIO MANAGEMENT**

The Investment Officers or their designee will routinely and continuously monitor the financial markets, the performance of the District's portfolio securities and competing securities instruments and adjust the District's portfolio, so as to accomplish the aforementioned investment objectives.

This portfolio management function may, subject to the District's Board of Trustees approval, be contracted out to one or more professional investment managers, knowledgeable in the markets, investment instruments and the District's unique constraints and investment needs. The investment managers shall exercise discretion in their decision-making with respect to portfolio transactions to the extent allowed within the constraints of this policy, unless specifically restricted in writing by the District's Board of Trustees.

Additionally, with respect to decisions which adversely impact the short-term performance of District portfolios, as in the instance where individual securities are liquidated at a loss in order to reposition the portfolio to maximize anticipated future returns, managers must first obtain the Investment Officer's concurrence prior to executing transactions which will result in losses

which exceed 5% of an individual security's value or which will exceed, when aggregated, 2% of the value of the overall portfolio under management.

## **6.0 ETHICS AND CONFLICTS OF INTEREST**

Officers, employees and agents involved in the investment process shall refrain from personal business activity that could conflict, or might appear to conflict, with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. All such individuals or firms shall disclose any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal financial/investment positions, if any, that could be related to the performance of the District's portfolio. Officers, employees and agents shall subordinate their personal investment transactions to those of the District's, particularly with regard to the timing of purchases and sales.

## **7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The Investment Officer will maintain a list of financial institutions authorized to provide investment services. Additionally, a list of competent security broker/dealers shall be maintained. These may be primary dealers or regional dealers who qualify under Securities and Exchange Commission (SEC) Rule 15C3-1, Uniform Net Capital Rule. No public deposit shall be made except in a qualified public depository as established under NRS Chapter 356.

All financial institutions and broker/dealers who wish to become qualified for investment transactions must supply the Investment Officer with the following information, in order to demonstrate their economic viability: audited financial statements, proof of National Association of Securities Dealers certification, proof of state registration and certification of understanding and professed adherence to this Investment Management Practice in executing transactions.

The District will, at its option, establish relationships with one or more institutions or broker/dealers and its Investment Officer shall, at least annually, review the financial condition, registrations/certifications status, and general performance of selected institutions or broker/dealers.



## **8.0 AUTHORIZED INVESTMENTS**

The instruments which the District is authorized to hold are prescribed in NRS Chapter 355.170, as revised from time to time.

## **9.0 COLLATERALIZATION**

Collateralization will be required on deposit-type securities - e.g., certificates of deposit and repurchase agreements - for deposits which exceed the insured limits of the securities under Federal Deposit Insurance Corporation (FDIC), Federal Saving and Loan Insurance Corporation (FSLIC), or other, successor federal deposit insurance program. Collateral will be limited to obligations of the United States and the State of Nevada and must, at all times, have a fair market value equal to or greater than the fair market value of the collateralized deposits. All other securities shall be collateralized by the actual security held in safekeeping by the appointed custodian.

## **10.0 SAFEKEEPING AND CUSTODY**

All securities purchased by or on behalf of the District, excepting securities subject to repurchase by the seller, and all securities pledged as collateral pursuant to section 9.0, above, must be physically held by the District or its appointed custodian meeting the requirements of NRS 355.172, who shall hold the securities in trust for the District.

Securities subject to repurchase by the seller may, in lieu of the requirement for possession, be evidenced by a fully perfected, first-priority security interest in those securities, held and acknowledged by the third party custodian. Securities so purchased must, at the time of purchase by the District, have a fair market value equal to or greater than the repurchase price of the securities.

## **11.0 DIVERSIFICATION**

The District will diversify its portfolio by security type, maturity and issuing institution. Asset allocation guidelines, as deemed necessary from time to time, shall be prescribed by the District's Board of Trustees. Such asset allocation guidelines (maximum maturities) will be in writing and will become an integral part of this policy.

## **12.0 MAXIMUM MATURITIES**

To the extent possible, the maturities of securities held within District portfolios shall be closely matched to the District's cash flow requirements for 1) day-to-day operations, 2) planned capital

projects, 3) unknown future contingencies, and known or stated reserves

In no event shall the District hold securities with maturities which exceed ten years, this being the maximum maturity allowed the District under NRS Chapter 355.170. Investments will be allocated to maturities that match the stated needs for which the District has established the Fund or account.

### **13.0 INTERNAL CONTROL**

The Investment Officer shall establish a system of written internal controls which shall be reviewed for adequacy, annually, by the District's external auditors. The controls shall be designed to prevent loss of public funds arising from fraud or abuse, employee error, misrepresentation by third parties, or imprudent actions by officers, employees, or agents of the District.

### **14.0 PERFORMANCE BENCHMARK STANDARDS**

Theoretically, the District's investment portfolio would have a simple average maturity of less than five years. As a practical matter, the average maturity of the portfolio will vary as economic conditions change and will be dependent upon market factors and the actual investment strategy selected. Accordingly, for purposes of measuring and comparing returns among investments, the performance of District portfolio(s) shall be measured against the 1 year or less, 1-3 year, 1-5 year, and 1-10 year U.S. Government Treasury Indices.

### **15.0 REPORTING**

The Investment Officer shall prepare a quarterly report of investment activity that will be made available to the Board of Trustees within thirty days of the close of the calendar quarter. The report will include sufficient content to indicate how the District's investments are being managed to meet the objectives of safety, risk, liquidity, cash flow, and regulations. The report shall contain a measure of the portfolio's return for the quarter, and when annualized shall compare its actual performance with the aforementioned benchmarks.

At least once annually, and not later than sixty days after the close of the fiscal year, the Investment Officer shall present a comprehensive report summarizing the investment program's performance during the preceding twelve month period. This report shall contain, at a minimum, the same information required in the quarterly reports but, also, shall indicate areas of concern with respect to policy and strategy matters and shall recommend appropriate corrective action.

Additionally, at semiannually, the Investment Officer shall prepare a projection of investment

cash flows for the succeeding five-year investment period. Estimates for the first two years of the investment period shall be on a semiannually basis, while estimates for the remaining periods may be on an annual basis. This cash flow projection shall serve as the basis for adjustments to asset allocations among and between the investment maturities.

#### **16.0 INVESTMENT PRACTICE ADOPTION**

This investment practice shall be adopted by motion of the District's Board of Trustees. It shall be reviewed at least annually and any modifications made hereto must be approved by the District's Board of Trustees.



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

**TITLE: Award of FY 2022/23 Waterline Replacement material procurement**  
For Discussion and Possible Action. Discussion and provide approval for the award of the FY2022/23 Material procurement for the Water and Road Improvement Project

**MEETING DATE:** February 21, 2023

**PREPARED BY:** Mitch Dion, General Manager

**RECOMMENDED ACTION:** Approve award of the FY2022/23 Material procurement for the Waterline and Road Improvement Project to Western Nevada Supply Company for \$296,899.94 and authorize the General Manager to execute appropriate documents.

**BACKGROUND INFORMATION:** The FY2022/23 Waterline and Road Improvement Project is an approximately \$3.5m project. Due to supply chain uncertainty, it was determined that advanced procurement of most of the materials, such as pipes, fittings, and valves, would be advantageous to the district. To meet the construction season with the expanded project, mitigate delays from long lead times and simply avoiding the additional cost of markup by contractors was the objective. The bid documents were developed and advertised on Planet Bids by FarrWest in January 2023, and only one bid was received by the deadline of February 15<sup>th</sup>, 2023.

Upon evaluation, it was determined to be a qualified and responsive bid. Additionally, it is with a vendor that has demonstrated successful experience with the district.

**Fiscal Impact:** The expense for these materials is approximately \$296,899.94 which compares favorably to the engineer estimate. It is noted that any materials such as fill, asphalt or miscellaneous items will remain the responsibility of the successful contractor. We anticipate the award of that contract in the Board of Trustees in March 2023 and work to commence in May and lasting 21 weeks which will place most of that expense in FY 24.

**INCLUDED:**

- Attachment A – Bid Tab Results
- Attachment B – Bid document/contract
- Attachment C – Recommendation for award
- Attachment D - Schedule

Fund impacted by above action:

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



**BID OPENING FORM**  
**Kingsbury General Improvement District**  
**2023 Water and Road Improvement Project Procurement**

Bid Opening Location: Virtually at DOWL Office  
 Date: Wednesday, February 15, 2023  
 Time: 2:00 PM  
 Owner: Kingsbury General Improvement District  
 Engineer: DOWL

Bid Item	Description	Quantity	Units	ENGINEER'S OPINION OF PROBABLE COST		Western Nevada Supply		AVERAGE		MEDIAN	
				Unit Price	Total	UNIT PRICE	TOTAL	AVER UNIT PRICE	AVER TOTAL	MED UNIT PRICE	MED TOTAL
1	1" Water Service Line	1 510	LF	\$14.00	\$21,140.00	\$11.50	\$17,365.00	\$11.50	\$17,365.00	\$11.50	\$17,365.00
2	1.5" Water Service Line	1 330	LF	\$21.00	\$27,930.00	\$17.75	\$23,607.50	\$17.75	\$23,607.50	\$17.75	\$23,607.50
3	2" Water Service Line	200	LF	\$35.00	\$7,000.00	\$23.70	\$4,740.00	\$23.70	\$4,740.00	\$23.70	\$4,740.00
4	8" Water Main	4 030	LF	\$50.00	\$201,500.00	\$48.82	\$196,744.60	\$48.82	\$196,744.60	\$48.82	\$196,744.60
5	6" Water Main	215	LF	\$37.00	\$7,955.00	\$38.12	\$8,195.80	\$38.12	\$8,195.80	\$38.12	\$8,195.80
6	8" Gate Valve	10	EA	\$1,325.00	\$13,250.00	\$1,727.90	\$17,279.00	\$1,727.90	\$17,279.00	\$1,727.90	\$17,279.00
7	6" Gate Valve	12	EA	\$850.00	\$10,200.00	\$1,147.74	\$13,772.88	\$1,147.74	\$13,772.88	\$1,147.74	\$13,772.88
8	Fire Hydrant Assembly	4	EA	\$3,500.00	\$14,000.00	\$3,798.79	\$15,195.16	\$3,798.79	\$15,195.16	\$3,798.79	\$15,195.16
<b>Base Bid Total:</b>					<b>\$302,975.00</b>		<b>\$296,899.94</b>		<b>\$296,899.94</b>		<b>\$296,899.94</b>

PERCENTAGE OF ENGINEER'S ESTIMATE

BANK

I

98%

98%

98%









# CONTRACT DOCUMENTS

## KINGSBURY GENERAL IMPROVEMENT DISTRICT 2023 WATER AND ROAD IMPROVEMENT PROJECT

### WATER DISTRIBUTION MATERIAL PROCUREMENT

**PWP # DO-2023-168**

**STATELINE, NEVADA**

**January 2023**

OWNER:



Kingsbury General Improvement District  
PO Box 2220  
Stateline, Nevada 89449  
(775) 588-3548  
(775) 588-3541 FAX

ENGINEER:

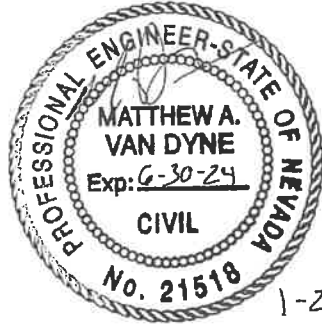


5510 Longley Lane  
Reno, Nevada 89511  
(775) 851-4788  
(775) 851-0766 FAX

SECTION 00007

SEALS PAGE

The technical material and data contained in this document were prepared under the supervision and direction of the undersigned, whose seal, as a professional engineer licensed to practice as such, is affixed below.



1-20-23

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Prepared by Matt Van Dyne, P.E.

(All Divisions)

**SECTION 00010**  
**TABLE OF CONTENTS**

**DIVISION 0 – LEGAL DOCUMENTS**

- 00007 – SEALS PAGE
- 00010 – TABLE OF CONTENTS
- 00100 – ADVERTISEMENT FOR BIDS
- 00200 – INSTRUCTIONS TO BIDDERS
- 00400 – BID FORM FOR PROCUREMENT CONTRACT
- 00430 – BID BOND
- 00450 – QUALIFICATIONS STATEMENT
- 00510 – NOTICE OF AWARD
- 00520 – AGREEMENT BETWEEN BUYER AND SELLER
- 00550 – NOTICE TO PROCEED
- 00610 – PERFORMANCE BOND
- 00615 – PAYMENT BOND
- 00620 – CONTRACTOR’S APPLICATION FOR PAYMENT
- 00625 – BUYER’S ACKNOWLEDGEMENT OF RECEIPT OF GOODS
- 00626 – BUYER’S NOTICE REGARDING CONFORMITY
- 00700 – GENERAL CONDITIONS
- 00800 – SUPPLEMENTARY CONDITIONS

**DIVISION 1 – GENERAL REQUIREMENTS**

- 01010 – SUMMARY OF WORK
- 01025 – MEASUREMENT AND PAYMENT
- 01300 – SUBMITTAL PROCEDURES
- 01400 – QUALITY CONTROL
- 01700 – PROJECT CLOSEOUT

**DIVISION 2 – SITE CONSTRUCTION**

- 02100 – TRAFFIC CONTROL AND PUBLIC SAFETY
- 02510 – WATER DISTRIBUTION

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**NOTICE INVITING SEALED PROPOSALS (BIDS)**  
**2023 WATER AND ROAD IMPROVEMENTS PROJECT**

**Water Distribution Material Procurement**

**STATELINE, NEVADA**  
**PWP No. DO-2023-168**

**NOTICE IS HEREBY GIVEN** that Kingsbury General Improvement District, as Owner, invites and will receive proposals (bids) for the procurement of water distribution materials, including any and all addenda, via electronic submission to DOWL's PlanetBids portal.

Bids will be accepted up to **2:00 PM on Wednesday February 15<sup>th</sup>, 2023**. Bids results will be made available on PlanetBids and by request.

The work generally involves the procurement of water distribution materials and delivery to KGID's operations yard at 801 Kingsbury Grade in Stateline, Nevada. Seller to coordinate offloading of materials in yard with KGID staff prior to the guaranteed delivery date of Friday May 12<sup>th</sup>, 2023.

The project is anticipated to be awarded at the KGID February 21<sup>st</sup> Board Meeting.

Documents may be examined, downloaded, and printed (at supplier's expense) online via the DOWL PlanetBids portal: <https://pbsystem.planetbids.com/portal/48213/portal-home>. For questions regarding this project, and for complete contract requirements, contact: Matt Van Dyne, P.E.; 775-853-7267; [mvandyne@dowl.com](mailto:mvandyne@dowl.com).

This proposal to the Owner is irrevocable for a period of sixty (60) days after the date of the bid opening. The right is reserved by KGID to reject any and all bids, waive irregularities, informalities, or non-conformities, or to accept the bids deemed in their best interest, such as the lowest, responsible, responsive bid. The right to add or delete items, or change quantities shown on the bid forms is further reserved by the KGID. Omission or improper completion of any or all of the proper Bidding Documents shall be considered as a reason for rejection of the Bid.

# INSTRUCTIONS TO BIDDERS FOR PROCUREMENT CONTRACTS

## TABLE OF CONTENTS

	Page
Article 1— Defined Terms .....	1
Article 2— Procurement Bidding Documents .....	1
Article 3— Qualifications of Bidders .....	1
Article 4— <del>Site Visit; Pre Bid Conference</del> .....	1
Article 5— Interpretations and Addenda .....	2
Article 6— Bid Security .....	2
Article 7— Procurement Contract Times .....	3
Article 8— Liquidated Damages .....	3
Article 9— <del>Confidentiality of Bid Information</del> .....	3
Article 10— “Or-Equal” Items .....	4
Article 11— Preparation of Bid.....	4
Article 12— Basis of Bid; Comparison of Bids .....	5
Article 13— Submittal of Bid.....	6
Article 14— Modification or Withdrawal of Bid .....	6
Article 15— Opening of Bids.....	6
Article 16— Bids to Remain Subject to Acceptance .....	6
Article 17— Evaluation of Bids and Award of Procurement Contract.....	7
Article 18— Bonds and Insurance.....	7
Article 19— Signing of Procurement Agreement.....	7
Article 20— Sales and Use Taxes .....	7
Article 21— <del>Procurement Contract to be Assigned</del> .....	7
ARTICLE AA— <del>Procurement Contract to be Assigned</del> .....	8
ARTICLE BB— Bidder’s Acknowledgments.....	8

# INSTRUCTIONS TO BIDDERS FOR PROCUREMENT CONTRACT

## ARTICLE 1—DEFINED TERMS

- 1.01 Terms used in these Instructions to Bidders will have the meanings indicated in the General Conditions and Supplementary Conditions. Additional terms used in these Instructions to Bidders have the meanings indicated below.
- A. *Issuing Office*—The office from which the Procurement Bidding Documents are to be issued and where the bidding procedures are to be administered.

## ARTICLE 2—PROCUREMENT BIDDING DOCUMENTS

- 2.01 Bidder may obtain complete sets of the Procurement Bidding Documents, in the number and for the deposit sum, if any, stated in the advertisement or invitation to bid, from the Issuing Office. The deposit will be refunded to each document holder of record who returns a complete set of Procurement Bidding Documents in good condition within 30 days after opening of Bids. Bidders must obtain a complete set of the Procurement Contract Documents as listed in the Procurement Agreement.
- 2.02 Bidder must use a complete set of the Procurement Bidding Documents in preparing the Bid; neither Buyer nor Engineer assumes any responsibility for errors or misinterpretations resulting from the use of incomplete sets of Procurement Bidding Documents.
- 2.03 Buyer and Engineer make copies of Procurement Bidding Documents available on the above terms only for obtaining Bids for furnishing Goods and Special Services, and do not authorize or confer a license for any other use.

## ARTICLE 3—QUALIFICATIONS OF BIDDERS

- 3.01 Buyer may at any time conduct such investigations as Buyer deems necessary to establish the responsibility, qualifications, and financial ability of Bidder, and after the opening of Bids may require a Bidder to submit documentation of its qualifications, including but not limited to financial data and documentation of previous experience providing goods and services comparable to the specified Goods and Special Services.
- 3.02 Bidder is to carefully review those portions of the Bid Form requiring Bidder's representations and certifications.
- 3.03 Bidder shall submit a qualifications statement with the Bid, including financial data and documentation of previous experience providing comparable goods and services, to demonstrate Bidder's qualifications to furnish the specified Goods and Special Services.

## ARTICLE 4—~~SITE VISIT; PRE-BID CONFERENCE~~

- 4.01 ~~Buyer recommends that Bidder visit the Point of Destination and the site where the Goods are to be installed and Special Services will be provided, taking into account observable local and site~~



- ~~conditions that may affect the delivery, cost, progress, and furnishing of the Goods and Special Services. Arrangements for such a visit may be made through Engineer.~~
- ~~4.02 A pre bid conference will not be held for this procurement.~~
- ~~4.03 A non mandatory pre bid conference will be held at the time and location indicated in the advertisement or invitation to bid.~~
- ~~4.04 A mandatory pre bid conference will be held at the time and location indicated in the advertisement or invitation to bid. Attendance at this pre bid conference is a requirement to be qualified to submit a Bid. Bids will not be accepted from Bidders that do not attend the conference. It is the Bidder's responsibility to sign in at the pre bid conference, under the name in which a Bid is to be submitted, to verify attendance.~~
- ~~4.05 Interpretations or clarifications considered necessary by Engineer in response to questions arising at the pre bid conference will be issued by Addenda delivered to all parties recorded by Engineer as having received the Procurement Bidding Documents. Only answers in the Addenda will be binding. Oral statements, interpretations, and clarifications may not be relied upon in the preparation of a Bid, and will not be binding or legally effective.~~

#### **ARTICLE 5—INTERPRETATIONS AND ADDENDA**

- 5.01 All questions about the meaning or intent of the Procurement Bidding Documents are to be submitted to Engineer in writing at: [mvandync@dowl.com](mailto:mvandync@dowl.com).
- 5.02 Interpretations or clarifications considered necessary by Engineer in response to such written questions will be issued by Addenda mailed or delivered to all parties recorded as having received the Procurement Bidding Documents. Questions received less than 10 days prior to the date for opening of Bids will not be answered. Only answers in the Addenda will be binding. Oral statements, interpretations, and clarifications may not be relied upon in the preparation of a Bid, and will not be binding or legally effective.
- 5.03 Addenda may be issued to clarify, correct, or change the Procurement Bidding Documents as deemed advisable by Buyer or Engineer.

#### **ARTICLE 6—BID SECURITY**

- 6.01 A Bid must be accompanied by Bid security made payable to Buyer in an amount of 5% percent of Bidder's maximum Bid price (determined by adding the base bid and all alternates) and in the form of a Bid bond issued by a surety meeting the requirements of Paragraph 5.01 of the General Conditions. Such Bid bond will be issued in the form included in the Procurement Bidding Documents.
- 6.02 The Bid security of the apparent Successful Bidder will be retained until Buyer (Project Owner) awards the Procurement Contract to such Bidder, and such Bidder has executed the Procurement Contract, furnished the required contract security, and met the other conditions of the Notice of Award, whereupon the Bid security will be released. If the Successful Bidder fails to execute and deliver the Procurement Contract and furnish the required contract security within 15 days after the Notice of Award, Buyer (Project Owner) may consider Bidder to be in default and annul the Notice of Award, and the Bid security of that Bidder will be forfeited, in whole in the case of a penal sum bid bond, and to the extent of Buyer's damages in the case of a damages-form bond. Such forfeiture will be Buyer's exclusive remedy if Bidder defaults.
- 6.03 The Bid security of other Bidders that Buyer believes to have a reasonable chance of receiving the award may be retained by Buyer until the earlier of 7 days after the Effective Date of the

Procurement Contract or 61 days after the Bid opening, whereupon Bid security furnished by such Bidders will be released.

- 6.04 Bid security of other Bidders that Buyer believes do not have a reasonable chance of receiving the award will be released within 7 days after the Bid opening.

#### **ARTICLE 7—PROCUREMENT CONTRACT TIMES**

- 7.01 See applicable provisions in the Procurement Agreement.

#### **ARTICLE 8—LIQUIDATED DAMAGES**

- 8.01 Any provisions for liquidated damages, such as those for Seller's failure to attain a specified Milestone such as the delivery of the Goods, are set forth in the Procurement Agreement.

#### **ARTICLE 9—CONFIDENTIALITY OF BID INFORMATION**

- 9.01 ~~Confidential information is information in the Bid, or in documents submitted by Bidder with the Bid or submitted subsequent to the opening of Bids in support of the Bid, that Bidder clearly and prominently labels in writing to be a trade secret, proprietary, or confidential. Bids will be opened and accompanying documents, if any, will be maintained in a manner that endeavors to avoid disclosing confidential information to third parties, to the extent allowed by Laws and Regulations.~~
- 9.02 ~~Bidder shall clearly and prominently mark confidential information with the word "CONFIDENTIAL" on each page or sheet or on the cover of bound documents. Place "CONFIDENTIAL" stamps or watermarks so that they do not obscure any of the required information on the document, either in the original or in a way that would obscure any of the required information in a photocopy of the document.~~
- 9.03 ~~If Buyer is requested to disclose confidential information, becomes legally compelled to disclose confidential information, or is required by a regulatory body, governing agency, or controlling authority to disclose confidential information, or make any other disclosure that is prohibited or otherwise constrained by these Procurement Bidding Requirements, Buyer will provide Bidder with prompt notice so Bidder may seek a protective order or other appropriate remedy. Bidder will be solely responsible for submitting to the regulatory body, governing agency, or controlling authority any arguments, briefs, memoranda, motions, authorities, or other information in opposition to disclosure.~~
- 9.04 ~~Buyer's obligations with respect to confidential information are nullified by the following exceptions:~~
- ~~A. Confidential information becomes a part of the public domain through publication or otherwise, through no fault of the Buyer;~~
  - ~~B. Buyer can demonstrate through suitable documentation that the confidential information was already in the Buyer's possession, and not previously marked as confidential, or was otherwise publicly available prior to the date of Bid submittal;~~
  - ~~C. The confidential information is subsequently and independently disclosed to the Buyer by a third party who has a lawful right to disclose such information;~~
  - ~~D. Buyer concludes in good faith that the information is not confidential, or that disclosure is required or justified; or~~

- E. ~~Buyer is required to disclose the confidential information by court order or by applicable Laws and Regulations.~~
- 9.05 ~~Notwithstanding any other provision of the Procurement Bidding Documents, it is stipulated and agreed that by accepting a Bid, Buyer has not and does not waive its legal immunity (if any) from suit or liability.~~

#### **ARTICLE 10—“OR-EQUAL” ITEMS**

- 10.01 The Procurement Contract, if awarded, will be based on material and equipment specified in the Procurement Bidding Documents without consideration of possible “or-equal” items. Whenever it is specified or described in the Procurement Bidding Documents that an “or-equal” item of material or equipment may be furnished or used by Seller if acceptable to Engineer, application for such acceptance will not be considered by Engineer until after the Effective Date of the Procurement Contract. The procedure for submittal of any such application by Seller and consideration by Engineer is set forth in the General Conditions and may be supplemented in the Procurement Specifications.
- 10.02 The Procurement Contract, if awarded, will be based on materials and equipment specified or described in the Procurement Bidding Documents. Bidders may propose "or equal" materials and equipment, which if approved by Engineer will be identified by Addendum. The materials and equipment described in the Procurement Bidding Documents establish a standard of required type, function, and quality to be met by any proposed “or-equal” item. No item of material or equipment will be considered by Engineer as an “or-equal” unless written request for approval has been submitted by Bidder and has been received by Engineer no later than 15 days after the advertisement or invitation to bid is first issued. Each such request shall conform to the requirements of Paragraph 7.04 of the General Conditions. The burden of proof of the merit of the proposed item is upon Bidder. Engineer’s decision of approval or disapproval of a proposed item as an equal will be final. Bidders shall not rely upon approvals unless set forth in an Addendum. Send requests to Engineer.

#### **ARTICLE 11—PREPARATION OF BID**

- 11.01 The Bid Form is included with the Procurement Bidding Documents. Additional copies of Procurement Bidding Documents may be obtained from the Issuing Office.
- 11.02 All blanks on the Bid Form must be completed and the Bid Form must be signed by an individual authorized to act on behalf of the Bidder. Alterations must be initialed by an individual authorized to act on behalf of the Bidder. A Bid price must be indicated for each item in the Bid Form. In the case of optional alternates, the words “No Bid” may be entered.
- 11.03 Bidder must acknowledge all Addenda by filling in the number and date of each Addendum in the Bid Form and sign where indicated to verify that the Addenda were received. A Bid that does not acknowledge receipt of all Addenda may be considered non-responsive.
- 11.04 Bidder shall:
  - A. Sign the Bid Form as indicated in the Bid Form.
  - B. Include evidence of authority to sign.
  - C. Provide information on the individual to be contacted for any communications regarding the Bid.

- D. Provide evidence of the Bidder's authority and qualification to do business in the locality of the Project, to the extent required, or indicate the ability to obtain such authority and qualification prior to award of the Procurement Contract.
- 11.05 The responsibilities of each Bidder submitting a Bid are described in the Bidder's representations and certifications set forth in Article 6 of the Bid Form.

## ARTICLE 12—BASIS OF BID; COMPARISON OF BIDS

### 12.01 *Lump Sum*

- A. Bidder shall submit a Bid on a lump sum basis as set forth in the Bid Form.
- B. The apparent low Bid will be determined on the basis of the lump sum bid amount.

### 12.02 *Series of Lump Sums*

- A. Bidder shall submit a Bid for each lump sum item as set forth on the Bid Form, and shall compute and enter the total of all lump sum items in the space provided on the Bid Form.
- B. The apparent low Bid will be determined on the basis of the total of all lump sum items.
- C. Discrepancies between the indicated sum of any column of figures and the arithmetically correct sum will be resolved in favor of the arithmetically correct sum.

### 12.03 *Base Bid with Alternates*

- A. ~~The "Base Bid" is the sum stated in the Bid for which the Bidder offers to furnish the Goods and Special Services described in the Procurement Bidding Documents as the base, [to which work may be added] [from which work may be deleted] for sums stated in Alternate Bids. An "Alternate Bid" (or Alternate) is an amount stated in the Bid to be [added to] [deducted from] the amount of the Base Bid if the corresponding change in the Goods and Special Services, as described in the Procurement Bidding Documents, is accepted.~~
- B. ~~As set forth in the Bid Form, Bidder shall enter an amount for the Lump Sum Base Bid, and enter a separate amount for each Alternate Bid described in the Procurement Bidding Documents.~~
- C. ~~The apparent low Bid will be determined on the basis of the total amount of the Base Bid, plus (in the order listed on the Bid Form) the Alternate Bids providing the most features within the funds determined by the Buyer to be available. If the addition of another Alternate Bid item listed in the Bid Form would make the total amount exceed the available funds, it will be skipped and the next subsequent Alternate Bid in a lower amount will be added, provided the total amount does not exceed the available funds.~~
- D. ~~Award will be made to the responsible Bidder that provides the lowest Bid amount for any combination of Base Bid plus selected additive Alternate Bids which Buyer determines provides the most beneficial combination of alternatives within the funds available.~~

### 12.04 *Unit Prices*

- A. Bidder shall enter the unit price Bid for each unit price line item on the Bid Form and enter the product of the unit price times the estimated quantity for that line item. Bidder shall enter the total of products of unit price and estimated quantity for each unit price line item in the space provided to the total on the Bid Form.
- B. The apparent low Bid will be determined on the basis of the total of products of unit price and estimated quantity for each unit price line item.

- C. Discrepancies between the indicated figures and the arithmetically correct sum will be resolved in favor of the arithmetically correct sum.

12.05 *Lump Sum and Unit Prices*

- A. ~~The Bid Form contains both a Lump Sum Bid Price and a total of the products of unit price and estimated quantity for each unit price line item.~~
- B. ~~The apparent low Bid will be determined on the basis of the sum of the Lump Sum Bid Price plus the total of the products of unit price and estimated quantity for each unit price line item.~~

12.06 *Buyer's Contingency Allowance*

- A. ~~If Buyer has stipulated a Buyer's Contingency Allowance in the Bid Form, such Buyer's Contingency Allowance is the same for all Bidders and is not a factor in determining the apparent low Bid.~~

**ARTICLE 13—SUBMITTAL OF BID**

- 13.01 Bidder shall refer to the Advertisement for specific identification of the date, time, and place where Bids are to be submitted.
- 13.02 Bidder must submit one separate unbound copy of the completed Bid Form, and, if required, the Bid Security and the other documents required to be submitted under the terms of Article 4 of the Bid Form.
- 13.03 A Bid must be submitted no later than the date and time prescribed and at the place indicated in the advertisement or invitation to bid. Submit the Bid electronically through PlanetBids as indicated in the advertisement.

**ARTICLE 14—MODIFICATION OR WITHDRAWAL OF BID**

- 14.01 A Bid may be modified or withdrawn by a document duly signed in the same manner that a Bid must be signed and delivered to the place where Bids are to be submitted prior to the date and time for the opening of Bids.
- 14.02 If, within 24 hours after Bids are opened, any Bidder files a duly signed written notice with Buyer and promptly thereafter demonstrates to the reasonable satisfaction of Buyer that there was a material and substantial mistake in the preparation of its Bid, that Bidder may withdraw its Bid, and the Bid security will be returned.

**ARTICLE 15—OPENING OF BIDS**

- 15.01 Bids submitted electronically through PlanetBids will be publicly viewed at the time and place indicated in the advertisement or invitation to bid and read aloud, unless obviously non-responsive. An abstract of the amounts of the Base Bids and Alternate Bids, if any, will be made available to Bidders after Bids have been opened and reviewed by the Buyer.

**ARTICLE 16—BIDS TO REMAIN SUBJECT TO ACCEPTANCE**

- 16.01 All Bids will remain subject to acceptance for the period stated in the Bid Form, but Buyer may, in its sole discretion, release any Bid and return the Bid security prior to the end of this period.

## **ARTICLE 17—EVALUATION OF BIDS AND AWARD OF PROCUREMENT CONTRACT**

- 17.01 Buyer reserves the right to reject any and all Bids, including without limitation, nonconforming, nonresponsive, unbalanced, or conditional Bids. Buyer also reserves the right to waive all informalities not involving price, time, or changes in the Goods and Special Services.
- 17.02 Buyer will reject the Bid of any Bidder that Buyer finds, after reasonable inquiry and evaluation, to not be responsible.
- 17.03 In evaluating Bids, Buyer will consider whether the Bids comply with the prescribed requirements, and such alternates, unit prices, and other data as may be requested in the Bid Form or may be requested from Bidders prior to a Notice of Award.
- 17.04 If Buyer awards the Procurement Contract, such award will be to the responsible Bidder submitting the lowest responsive Bid.

## **ARTICLE 18—BONDS AND INSURANCE**

- 18.01 Article 5 of the General Conditions and Article 5 of the Supplementary Conditions set forth Buyer's requirements as to performance and payment bonds and insurance. When the Successful Bidder delivers the signed Procurement Agreement to Buyer, it must be accompanied by such bonds and acceptable evidence of insurance.

## **ARTICLE 19—SIGNING OF PROCUREMENT AGREEMENT**

- 19.01 When Buyer issues a Notice of Award to the Successful Bidder, it will be accompanied by the unsigned counterparts of the Procurement Agreement along with the other Procurement Contract Documents identified in the Procurement Agreement. Within 15 days thereafter, Successful Bidder must execute and deliver the required number of counterparts of the Procurement Agreement and any bonds and insurance documentation required to be delivered by the Procurement Contract Documents to Buyer. Within 10 days thereafter, Buyer will deliver one fully executed counterpart of the Procurement Agreement to Successful Bidder, together with printed and electronic copies of the Procurement Contract Documents as stated in Paragraph 2.02 of the General Conditions.

## **ARTICLE 20—SALES AND USE TAXES**

- 20.01 Buyer is exempt from Nevada state sales and use taxes on materials and equipment to be incorporated in the Project. Exempt taxes must not be included in the Bid. Refer to P-800, Paragraph SC-7.05 for additional information.

## **ARTICLE 21—~~PROCUREMENT CONTRACT TO BE ASSIGNED~~**

- 21.01 ~~Bidder's attention is directed to the provisions of Article 5 of the Procurement Agreement which provide for the assignment of the Procurement Contract to a construction contractor designated by the Buyer to construct the [name of project]. Successful Bidder (Seller) will be required to perform the Procurement Contract after it has been assigned to the construction contractor (Contractor Assignee) in accordance with the provisions in the Procurement Contract. Timing of the assignment is addressed in the Procurement Agreement. Forms documenting the assignment of the Procurement Contract and for the agreement of the Seller's surety to such assignment are included as attachments to the Procurement Agreement.~~

**~~ARTICLE AA – PROCUREMENT CONTRACT TO BE ASSIGNED~~**

~~AA.01 – Owner as “Buyer” [has executed] [will execute] a procurement contract with [name of seller] as “Seller” for the procurement of goods and special services for [name of procurement]. The materials and equipment to be provided through the procurement contract are to be furnished and delivered to the Site [or other location] for installation by Contractor. Owner will assign said procurement contract to Contractor as set forth in the Agreement. Contractor will accept the assignment, as Buyer (Contractor/Assignee), and will be responsible to Owner for the performance of obligations by Seller, which will become a Subcontractor or Supplier to Contractor.~~

~~AA.02 – Bidders may examine the contract documents for the procurement of goods and special services for [name of project] at [location for viewing procurement contract documents].~~

**~~ARTICLE BB – BIDDER’S ACKNOWLEDGMENTS~~**

~~BB.01 – Bidder acknowledges the provisions of the Agreement as to the assignment of the specified contract for procurement of goods and special services for [name of procurement].~~

**BID FORM FOR PROCUREMENT CONTRACT**  
**2023 WATER AND ROAD IMPROVEMENTS PROJECT**  
**Water Distribution Material Procurement**  
**PWP-DO-2023-168**

**TABLE OF CONTENTS**

	<b>Page</b>
Article 1— Buyer and Bidder.....	1
Article 2— Basis of Bid.....	1
Article 3— Time of Completion.....	2
Article 4— Attachments to this Bid.....	2
Article 5— Bidder’s Acknowledgments.....	2
Article 6— Bidder’s Representations and Certifications.....	3





## BID FORM FOR PROCUREMENT CONTRACT

The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

### ARTICLE 1—BUYER AND BIDDER

- 1.01 This Bid is submitted to the DOWL PlanetBids portal:  
<https://pbsystem.planetbids.com/portal/48213/portal-home>.
- 1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into a Procurement Contract with Buyer in the form included in the Procurement Bidding Documents, and to furnish the Goods and Special Services as specified or indicated in the Procurement Bidding Documents, for the prices and within the times indicated in this Bid, and in accordance with the other terms and conditions of the Procurement Bidding Documents.

### ARTICLE 2—BASIS OF BID

#### 2.01 Unit Price Bids

- A. Bidder will furnish the Goods and Special Services in accordance with the Procurement Contract Documents for the following Unit Price(s):

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1	1" Water Service Line	LF	550	\$	\$
2	1.5" Water Service Line	LF	935	\$	\$
3	2" Water Service Line	LF	220	\$	\$
4	8" Water Main	LF	4,200	\$	\$
5	6" Water Main	LF	220	\$	\$
6	8" Gate Valve	EA	15	\$	\$
7	6" Gate Valve	EA	11	\$	\$
8	Fire Hydrant Assembly	EA	8	\$	\$
<b>Total of All Unit Price Bid Items</b>					<b>\$</b>

Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all unit price Bid items will be based on actual quantities, determined as provided in the Procurement Contract Documents. Bidder also acknowledges that each unit price includes an amount considered by Bidder to be adequate to cover Bidder's overhead and profit for each separately identified item.



2.02 *Total Bid Price*

- A. The following Total Bid Price is the sum of the Lump Sum Bid Price from Paragraph 2.01, the Total of All Unit Price Bid Items from Paragraph 2.02, and the Buyer's Contingency Allowance. The Total Bid Price, if accepted and incorporated in the Procurement Contract to be awarded, will be subject to any Buyer-accepted Alternates and to final Unit Price and Buyer's Contingency Allowance adjustments.

Total Bid Price	\$
-----------------	----

2.03 *Excess Materials*

- A. Material quantities estimates are inflated 10 percent above measured plan quantities. If procured materials are not used during construction, Bidder will pick up materials from Owner's staging area, transport back to Bidder's yard, and credit material cost back to Owner at no additional cost or fee to the Owner.

**ARTICLE 3—TIME OF COMPLETION**

- 3.01 Bidder agrees that the furnishing of Goods and Special Services will conform to the schedule of Procurement Contract Times set forth in Article 2 of the Procurement Agreement.
- 3.02 Bidder accepts the provisions of the Procurement Agreement as to liquidated damages.

**ARTICLE 4—ATTACHMENTS TO THIS BID**

- 4.01 The following documents are attached to and made a condition of this Bid:
  - A. Required Bid security in the form prescribed in the Instructions to Bidders.
  - B. Evidence of authority to do business in the state of the Project; or a written covenant to obtain such authority within the time for acceptance of Bids.
  - C. Required Bidder Qualification Statement with supporting data.

**ARTICLE 5—BIDDER'S ACKNOWLEDGMENTS**

- 5.01 Bidder accepts all terms and conditions of the Instructions to Bidders. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period that Bidder may agree to in writing upon request of Buyer.
- 5.02 Bidder has examined and carefully studied the Procurement Bidding Documents, the related data identified in the Procurement Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged:

Addendum No.	Addendum Date



- 5.03 Design will proceed in parallel with procurement of materials. Bidder shall coordinate with Owner prior to ordering or delivering materials to ensure that final design quantities are included.

## ARTICLE 6—BIDDER'S REPRESENTATIONS AND CERTIFICATIONS

### 6.01 *Bidder's Representations*

A. In submitting this Bid, Bidder represents that:

1. Bidder has examined and carefully studied the Procurement Contract Documents.
2. If required by the Instructions to Bidders to visit the Point of Destination and the site where the Goods are to be installed or Special Services will be provided, or if, in Bidder's judgment, any observable local or site conditions may affect the delivery, cost, progress, or furnishing of the Goods and Special Services, then Bidder has visited the Point of Destination and site where the Goods are to be installed or Special Services will be provided (as applicable) and become familiar with and is satisfied as to the observable local and site conditions that may affect delivery, cost, progress, and furnishing of the Goods and Special Services.
3. Bidder is familiar with and is satisfied as to all Laws and Regulations that may affect the cost, progress, and performance of Seller's obligations under the Procurement Contract.
4. Bidder has carefully studied, considered, and correlated the information known to Bidder with respect to the effect of such information on the cost, progress, and performance of Seller's obligations under the Procurement Contract.
5. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Procurement Contract Documents, and the written resolution (if any) thereof by Engineer is acceptable to Bidder.
6. The Procurement Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance of Seller's obligations under the Procurement Contract.
7. The submission of a Bid will constitute an incontrovertible representation by Bidder that Bidder has complied with every requirement of the Bidding Requirements, that without exception the Bid (including all Bid prices) is premised upon furnishing the Goods and Special Services as required by the Procurement Contract Documents.

### 6.02 *Bidder's Certifications*

A. Bidder certifies that:

1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation.
2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
3. Bidder has not solicited or induced any individual or entity to refrain from bidding; and
4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Procurement Contract. For the purposes of this Paragraph 6.02.A.4:
  - a. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process;



- b. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Buyer, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Buyer of the benefits of free and open competition;
- c. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Buyer, a purpose of which is to establish bid prices at artificial, non-competitive levels; and
- d. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process.



This Bid is offered by:

Bidder:

(typed or printed name of organization)

By:

(individual's signature)

Date:

(date signed)

Name:

(typed or printed)

Title:

(typed or printed)

(If Bidder is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.)

Attest:

(individual's signature)

Title:

(typed or printed)

Address for giving notices:

Designated Representative:

Name:

(typed or printed)

Title:

(typed or printed)

Address:

Phone:

Email:

License No.:

Classification:

Limitation:

**BID FORM FOR PROCUREMENT CONTRACT**  
**2023 WATER AND ROAD IMPROVEMENTS PROJECT**  
**Water Distribution Material Procurement**

**PWP-DO-2023-168**

**TABLE OF CONTENTS**

	<b>Page</b>
Article 1— Buyer and Bidder .....	1
Article 2— Basis of Bid.....	1
Article 3— Time of Completion .....	2
Article 4— Attachments to this Bid.....	2
Article 5— Bidder’s Acknowledgments.....	2
Article 6— Bidder’s Representations and Certifications.....	3

## BID FORM FOR PROCUREMENT CONTRACT

The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

### ARTICLE 1—BUYER AND BIDDER

- 1.01 This Bid is submitted to the DOWL PlanetBids portal:  
<https://pbsystem.planetbids.com/portal/48213/portal-home>.
- 1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into a Procurement Contract with Buyer in the form included in the Procurement Bidding Documents, and to furnish the Goods and Special Services as specified or indicated in the Procurement Bidding Documents, for the prices and within the times indicated in this Bid, and in accordance with the other terms and conditions of the Procurement Bidding Documents.

### ARTICLE 2—BASIS OF BID

#### 2.01 Unit Price Bids

- A. Bidder will furnish the Goods and Special Services in accordance with the Procurement Contract Documents for the following Unit Price(s):

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1	1" Water Service Line	LF	1,510	\$ 11.50	\$ 17,365.00
2	1.5" Water Service Line	LF	1,330	\$ 17.75	\$ 23,607.50
3	2" Water Service Line	LF	200	\$ 23.70	\$ 4,740.00
4	8" Water Main	LF	4,030	\$ 48.82	\$ 196,744.60
5	6" Water Main	LF	215	\$ 38.12	\$ 8,195.80
6	8" Gate Valve	EA	10	\$ 1,727.90	\$ 17,279.00
7	6" Gate Valve	EA	12	\$ 1,147.74	\$ 13,772.88
8	Fire Hydrant Assembly	EA	4	\$ 3,798.79	\$ 15,195.16
<b>Total of All Unit Price Bid Items</b>					<b>\$ 296,899.94</b>

Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all unit price Bid items will be based on actual quantities, determined as provided in the Procurement Contract Documents. Bidder also acknowledges that each unit price includes an amount considered by Bidder to be adequate to cover Bidder's overhead and profit for each separately identified item.

2.02 *Total Bid Price*

- A. The following Total Bid Price is the sum of the Lump Sum Bid Price from Paragraph 2.01, the Total of All Unit Price Bid Items from Paragraph 2.02, and the Buyer's Contingency Allowance. The Total Bid Price, if accepted and incorporated in the Procurement Contract to be awarded, will be subject to any Buyer-accepted Alternates and to final Unit Price and Buyer's Contingency Allowance adjustments.

Total Bid Price	\$ 296,899.94
-----------------	---------------

2.03 *Excess Materials*

- A. Material quantities estimates are inflated 10 percent above measured plan quantities. If procured materials are not used during construction, Bidder will pick up materials from Owner's staging area, transport back to Bidder's yard, and credit material cost back to Owner at no additional cost or fee to the Owner.

**ARTICLE 3—TIME OF COMPLETION**

- 3.01 Bidder agrees that the furnishing of Goods and Special Services will conform to the schedule of Procurement Contract Times set forth in Article 2 of the Procurement Agreement.
- 3.02 Bidder accepts the provisions of the Procurement Agreement as to liquidated damages.

**ARTICLE 4—ATTACHMENTS TO THIS BID**

- 4.01 The following documents are attached to and made a condition of this Bid:
- A. Required Bid security in the form prescribed in the Instructions to Bidders.
  - B. Evidence of authority to do business in the state of the Project; or a written covenant to obtain such authority within the time for acceptance of Bids.
  - C. Required Bidder Qualification Statement with supporting data.

**ARTICLE 5—BIDDER'S ACKNOWLEDGMENTS**

- 5.01 Bidder accepts all terms and conditions of the Instructions to Bidders. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period that Bidder may agree to in writing upon request of Buyer.
- 5.02 Bidder has examined and carefully studied the Procurement Bidding Documents, the related data identified in the Procurement Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged:

Addendum No.	Addendum Date
1	02/10/2023
2	02/13/2023



- 5.03 Design will proceed in parallel with procurement of materials. Bidder shall coordinate with Owner prior to ordering or delivering materials to ensure that final design quantities are included.

## **ARTICLE 6—BIDDER’S REPRESENTATIONS AND CERTIFICATIONS**

### **6.01 Bidder’s Representations**

- A. In submitting this Bid, Bidder represents that:
1. Bidder has examined and carefully studied the Procurement Contract Documents.
  2. If required by the Instructions to Bidders to visit the Point of Destination and the site where the Goods are to be installed or Special Services will be provided, or if, in Bidder’s judgment, any observable local or site conditions may affect the delivery, cost, progress, or furnishing of the Goods and Special Services, then Bidder has visited the Point of Destination and site where the Goods are to be installed or Special Services will be provided (as applicable) and become familiar with and is satisfied as to the observable local and site conditions that may affect delivery, cost, progress, and furnishing of the Goods and Special Services.
  3. Bidder is familiar with and is satisfied as to all Laws and Regulations that may affect the cost, progress, and performance of Seller's obligations under the Procurement Contract.
  4. Bidder has carefully studied, considered, and correlated the information known to Bidder with respect to the effect of such information on the cost, progress, and performance of Seller's obligations under the Procurement Contract.
  5. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Procurement Contract Documents, and the written resolution (if any) thereof by Engineer is acceptable to Bidder.
  6. The Procurement Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance of Seller's obligations under the Procurement Contract.
  7. The submission of a Bid will constitute an incontrovertible representation by Bidder that Bidder has complied with every requirement of the Bidding Requirements, that without exception the Bid (including all Bid prices) is premised upon furnishing the Goods and Special Services as required by the Procurement Contract Documents.

### **6.02 Bidder’s Certifications**

- A. Bidder certifies that:
1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation;
  2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
  3. Bidder has not solicited or induced any individual or entity to refrain from bidding; and
  4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Procurement Contract. For the purposes of this Paragraph 6.02.A.4:
    - a. “corrupt practice” means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process;

- b. “fraudulent practice” means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Buyer, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Buyer of the benefits of free and open competition;
- c. “collusive practice” means a scheme or arrangement between two or more Bidders, with or without the knowledge of Buyer, a purpose of which is to establish bid prices at artificial, non-competitive levels; and
- d. “coercive practice” means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process.

This Bid is offered by:

Bidder:

Western Nevada Supply Co.

(typed or printed name of organization)

By:



(individual's signature)

Date:

02/13/2023

(date signed)

Name:

Rodney Smith

(typed or printed)

Title:

Estimator

(typed or printed)

(If Bidder is a corporation, partnership, or joint venture, attach evidence of authority to sign.)

Attest:



(individual's signature)

Title:

Waterworks Division Manager

(typed or printed)

Address for giving notices:

950 South Rock Blvd  
Sparks, NV 89431

Designated Representative:

Name:

Greg Higgins

(typed or printed)

Title:

Waterworks Div Manager

(typed or printed)

Address:

950 South Rock Blvd  
Sparks, NV 89431

Phone:

775-359-5800

Email:

ghiggins@goblueteam.com

License No.:

Classification:

Limitation:

### BID BOND

Any singular reference to Bidder, Surety, Owner or other party shall be considered plural where applicable.

**BIDDER (Name and Address):** Western Nevada Supply Co  
PO Box 1576  
Sparks, Nevada 89432

**SURETY (Name, and Address of Principal Place of Business):** Great American Insurance Company  
301 E Fourth Street  
Cincinnati, OH 45202

**OWNER (Name and Address):** Kingsbury General Improvement District  
255 Kingsbury Grade, Suite A  
Stateline, NV 89449

**BID**

Bid Due Date: February 15, 2023

Description (Project Name— Include Location): 2023 Water and Road Improvement Project; PWP# DO-2023-168  
Stateline, Nevada

**BOND**

Bond Number: N/A

Date: February 14, 2023

Penal sum	Five Percent of Total Amount Bid	\$ 5% of Total Amount Bid
	(Words)	(Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Bid Bond to be duly executed by an authorized officer, agent, or representative.

**BIDDER**

Western Nevada Supply Co (Seal)  
Bidder's Name and Corporate Seal

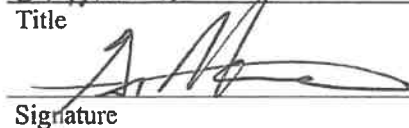
By:

  
Signature

Rodney A. Smith  
Print Name

Estimator  
Title

Attest:

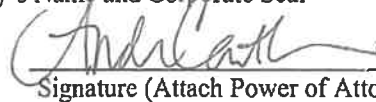
  
Signature

Title Witness

**SURETY**

Great American Insurance Company (Seal)  
Surety's Name and Corporate Seal

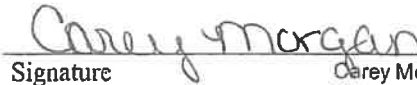
By:

  
Signature (Attach Power of Attorney)

Andrea Cantlon  
Print Name

Attorney-in-Fact  
Title

Attest:

  
Signature

Title Witness

Note: Addresses are to be used for giving any required notice.  
Provide execution by any additional parties, such as joint venturers, if necessary.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder the penal sum set forth on the face of this Bond. Payment of the penal sum is the extent of Bidder's and Surety's liability. Recovery of such penal sum under the terms of this Bond shall be Owner's sole and exclusive remedy upon default of Bidder.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
  - 3.1 Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or
  - 3.2 All Bids are rejected by Owner, or
  - 3.3 Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default of Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from the Bid due date without Surety's written consent.
6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after the Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

**GREAT AMERICAN INSURANCE COMPANY®**

Administrative Office: 301 E 4TH STREET • CINCINNATI, OHIO 45202 • 513-369-5000 • FAX 513-723-2740

The number of persons authorized by this power of attorney is not more than SIX

No. 0 21731

**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS:** That the GREAT AMERICAN INSURANCE COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below, each individually if more than one is named, its true and lawful attorney-in-fact, for it and in its name, place and stead to execute on behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; provided that the liability of the said Company on any such bond, undertaking or contract of suretyship executed under this authority shall not exceed the limit stated below.

Name	Address	Limit of Power
NICK ROSSI	ALL OF	ALL
TERI WOOD	RENO, NEVADA	\$100,000,000
PATRICIA OWENS		
ANDREA CANTLON		
CAREY MORGAN		
SHELLY DEMARAY		

This Power of Attorney revokes all previous powers issued on behalf of the attorney(s)-in-fact named above.

IN WITNESS WHEREOF the GREAT AMERICAN INSURANCE COMPANY has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 3RD day of MAY 2022



*Stephen C. Beraha*  
Assistant Secretary

GREAT AMERICAN INSURANCE COMPANY  
*Mark Vicario*  
Divisional Senior Vice President

MARK VICARIO (877-377-2405)

STATE OF OHIO, COUNTY OF HAMILTON - ss:

On this 3RD day of MAY, 2022, before me personally appeared MARK VICARIO, to me known, being duly sworn, deposes and says that he resides in Cincinnati, Ohio, that he is a Divisional Senior Vice President of the Bond Division of Great American Insurance Company, the Company described in and which executed the above instrument; that he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of his office under the By-Laws of said Company, and that he signed his name thereto by like authority.



SUSAN A KOHORST  
Notary Public  
State of Ohio  
My Comm. Expires  
May 18, 2025

*Susan A Kohorst*

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of Great American Insurance Company by unanimous written consent dated June 9, 2008.

*RESOLVED: That the Divisional President, the several Divisional Senior Vice Presidents, Divisional Vice Presidents and Divisional Assistant Vice Presidents, or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.*

*RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.*

**CERTIFICATION**

I, STEPHEN C. BERAHA, Assistant Secretary of Great American Insurance Company, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of June 9, 2008 have not been revoked and are now in full force and effect.

Signed and sealed this 14th day of February, 2023



*Stephen C. Beraha*  
Assistant Secretary

## BIDDER QUALIFICATIONS STATEMENT

THE INFORMATION SUPPLIED IN THIS DOCUMENT IS CONFIDENTIAL  
TO THE EXTENT PERMITTED BY LAWS AND REGULATIONS

### 1. SUBMITTED BY:

Official Name of Firm: Western Nevada Supply Company

Address: 950 South Rock Blvd

PO Box 1576

Sparks, NV 89431

2. SUBMITTED TO: Kingsbury GID

3. SUBMITTED FOR: KGID Water Distribution Material Procurement

Owner: Kingsbury GID

Project Name: 2021 Water and Road Improvements Project

TYPE OF WORK: Water pipe, valve, and tubing material supply

### 4. CONTRACTOR'S CONTACT INFORMATION

Contact Person: Rodney Smith

Title: Estimator

Phone: 775-353-0231

Email: rsmith@gobluesteam.com

### 5. AFFILIATED COMPANIES:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**6. TYPE OF ORGANIZATION:**

SOLE PROPRIETORSHIP

Name of Owner: \_\_\_\_\_

Doing Business As: \_\_\_\_\_

Date of Organization: \_\_\_\_\_

PARTNERSHIP

Date of Organization: \_\_\_\_\_

Type of Partnership: \_\_\_\_\_

Name of General Partner(s): \_\_\_\_\_

CORPORATION

State of Organization: Nevada

Date of Organization: 1964

Executive Officers:

- President: Richard Reviglio

- Vice President(s): \_\_\_\_\_

- Treasurer: \_\_\_\_\_

- Secretary: \_\_\_\_\_

LIMITED LIABILITY COMPANY

State of Organization: \_\_\_\_\_

Date of Organization: \_\_\_\_\_

Members: \_\_\_\_\_



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JOINT VENTURE

State of Organization:

---

Date of Organization:

---

Form of Organization:

---

Joint Venture Managing Partner

- Name:

---

- Address:

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Joint Venture Managing Partner

- Name:

---

- Address:

---

---

Joint Venture Managing Partner

- Name:

---

- Address:

---

---

**7. LICENSING**

Jurisdiction:

State of Nevada

Type of License:

Business

License Number:

B202101271383151

Jurisdiction:

---

Type of License:

---

License Number: \_\_\_\_\_

**8. CERTIFICATIONS**

CERTIFIED BY:

Disadvantage Business Enterprise: \_\_\_\_\_

Minority Business Enterprise: \_\_\_\_\_

Woman Owned Enterprise: \_\_\_\_\_

Small Business Enterprise: \_\_\_\_\_

Other ( \_\_\_\_\_ ): \_\_\_\_\_

**9. BONDING INFORMATION**

Bonding Company: Great American Insurance Company

Address: 301 E 4th Street

Cincinnati, OH 45202

Bonding Agent: Andrea Cantlon

Address: 301 E 4th Street

Cincinnati, OH 45202

Contact Name: Andrea Cantlon

Phone: 513-369-5000

Aggregate Bonding Capacity: \$100,000,000.00

Available Bonding Capacity as of date of this submittal: \$100,000,000.00

**10. FINANCIAL INFORMATION**

Financial Institution: PNC Bank

Address: 350 South Grand Ave ste 3850

Los Angeles, CA 90071

Account Manager: Lisa Pinckney

Phone: 626-229-6223

**11. EXPERIENCE:**

**Current Experience:**

List on Schedule A all uncompleted projects currently under contract (If Joint Venture list each participant's projects separately).

**Previous Experience:**

List on Schedule B all projects completed within the last 5 Years (If Joint Venture list each participant's projects separately).

Has firm listed in Section I ever failed to complete a construction contract awarded to it?

YES  NO

If YES, attach as an Attachment details including Project Owner's contact information.

Has any Corporate Officer, Partner, Joint Venture participant or Proprietor ever failed to complete a construction contract awarded to them in their name or when acting as a principal of another entity?

YES  NO

If YES, attach as an Attachment details including Project Owner's contact information.

Are there any judgments, claims, disputes or litigation pending or outstanding involving the firm listed in Section I or any of its officers (or any of its partners if a partnership or any of the individual entities if a joint venture)?

YES  NO

If YES, attach as an Attachment details including Project Owner's contact information.

**12. SAFETY PROGRAM:**

Name of Contractor's Safety Officer: \_\_\_\_\_

Include the following as attachments:

~~Provide as an Attachment Contractor's (and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid) OSHA No. 300 Log & Summary of Occupational Injuries & Illnesses for the past 5 years.~~

~~Provide as an Attachment Contractor's (and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid) list of all OSHA Citations & Notifications of Penalty (monetary or other) received within the last 5 years (indicate disposition as applicable) IF NONE SO STATE.~~

~~Provide as an Attachment Contractor's (and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid) list of all safety citations or violations under any state received within the last 5 years (indicate disposition as applicable) IF NONE SO STATE.~~

Provide the following for the firm listed in Section V (and for each proposed Subcontractor furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid) the following (attach additional sheets as necessary):

Workers' compensation Experience Modification Rate (EMR) for the last 5 years:

YEAR	_____	EMR	_____
YEAR	_____	EMR	_____
YEAR	_____	EMR	_____
YEAR	_____	EMR	_____
YEAR	_____	EMR	_____

Total Recordable Frequency Rate (TRFR) for the last 5 years:

YEAR	_____	TRFR	_____
YEAR	_____	TRFR	_____
YEAR	_____	TRFR	_____
YEAR	_____	TRFR	_____
YEAR	_____	TRFR	_____

Total number of man-hours worked for the last 5 Years:

YEAR	_____	TOTAL NUMBER OF MAN HOURS	_____
YEAR	_____	TOTAL NUMBER OF MAN HOURS	_____
YEAR	_____	TOTAL NUMBER OF MAN HOURS	_____
YEAR	_____	TOTAL NUMBER OF MAN HOURS	_____
YEAR	_____	TOTAL NUMBER OF MAN HOURS	_____

Provide Contractor's (and Contractor's proposed Subcontractors and Suppliers furnishing or performing Work having a value in excess of 10 percent of the total amount of the Bid) Days Away From Work, Days of Restricted Work Activity or Job Transfer (DART) incidence rate for the particular industry or type of Work to be performed by Contractor and each of Contractor's proposed Subcontractors and Suppliers) for the last 5 years:

YEAR	_____	DART	_____
YEAR	_____	DART	_____
YEAR	_____	DART	_____
YEAR	_____	DART	_____
YEAR	_____	DART	_____

**13. EQUIPMENT:**

**MAJOR EQUIPMENT:**

List on **Schedule C** all pieces of major equipment available for use on Owner's Project.

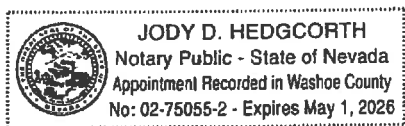
I HEREBY CERTIFY THAT THE INFORMATION SUBMITTED HERewith, INCLUDING ANY ATTACHMENTS, IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

NAME OF ORGANIZATION: Western Nevada Supply Co.

BY: [Signature]

TITLE: Estimator

DATED: 02/13/2023



**NOTARY ATTEST:**

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 13 DAY OF Feb, 2023 by Rodney Smith.

NOTARY PUBLIC - STATE OF Nevada

MY COMMISSION EXPIRES: May 1, 2026

NOTARY SIGNATURE: Jody D. Hedgcorth

**REQUIRED ATTACHMENTS**

1. Schedule A (Current Experience).
2. Schedule B (Previous Experience).
- ~~3. Schedule C (Major Equipment).~~
- ~~4. Audited balance sheet for each of the last 3 years for firm named in Section 1.~~
5. Evidence of authority for individuals listed in Section 7 to bind organization to an agreement.
6. Resumes of officers and key individuals (including Safety Officer) of firm named in Section 1.
- ~~7. Required safety program submittals listed in Section 12.~~
8. Additional items as pertinent.

SCHEDULE A

CURRENT EXPERIENCE

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
TRI Effluent Pipeline	Name: TRI GID Address: USA Parkway Telephone: 775-636-6126	Name: Chuck Reno Company: Farr West Eng Telephone: 775-851-4788	12/16/2020	Reclaimed Water Pipeline	In Progress	\$12.9M
TRI Effluent Pumping Facility	Name: TRI GID Address: USA Parkway Telephone: 775-636-6126	Name: Chuck Reno Company: Farr West Eng Telephone: 775-851-4788	12/01/2021	Reclaimed Pump Station & Pipe	In Progress	\$6.5M
Gardnerville Ranchos GID Water Replacement	Name: Gardnerville Ranchos GID Address: 931 Mitch Dr Garnderville Telephone: 775-265-2048	Name: Jonathan Lesperance Company: Lumos & Assoc Telephone: 775-883-7077	01/15/2022	Water Pipeline Replacement	In Progress	\$1.5M
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				

**SCHEDULE B**

**PREVIOUS EXPERIENCE (Include ALL Projects Completed within last 5 years)**

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
Stonebrook Sub Div's	Name: Denver Street Apts, LLC Address: Sparks, NV Telephone: 435-294-2376	Name: Matthew Pollard Company: Wood Rodgers Telephone: 775-823-4068	01/01/2020	Subdivision	Complete	\$2.5M
Yellow Brick Rd Pipeline	Name: Lander County Address: 318 GID St, Austin, NV Telephone: 775-964-2676	Name: Marty Ugalde Company: Day Engineering Telephone: 775-423-9090	05/29/2021	Water/Sewer Pipeline	Complete	\$350K
Carson E-W Main Ph2	Name: Carson City Pub Works Address: 3505 Butti Carson City Telephone: 775-887-2355	Name: Carson City Pub Works Company: Telephone: 775-887-2355	06/20/2019	Water Pipeline	Complete	\$994K
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				

SCHEDULE B

PREVIOUS EXPERIENCE (Include ALL Projects Completed within last 5 years)

Project Name	Owner's Contact Person Name: Address: Telephone:	Design Engineer Name: Company: Telephone:	Contract Date	Type of Work	Status	Cost of Work
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				





## ADDENDUM NO. 1

February 10, 2023

**Engineer:**  
DOWL  
5510 Longley Lane  
Reno, NV 89511

**Owner:**  
Kingsbury General Improvement District  
255 Kingsbury Grade, Suite A  
Stateline, NV 89449

### 2023 Water and Road Improvement Project Water Distribution Material Procurement

To: All Holders of the Bidding Documents, Specifications, and Drawings.

The Contract Documents for the above-referenced Project are modified as set forth in this Addendum. The original Contract Documents and any previously issued addenda remain in full force and effect, except as modified by this Addendum, which is hereby made part of the Contract Documents. Bidder shall take this Addendum into consideration when preparing and submitting a bid and shall acknowledge receipt of this Addendum in Article 5 of the Bid Form. Failure to do so may subject the Bidder to disqualification.

**Bid Submittal Deadline:** The Bid submittal deadline remains the same and is not changed by this Addendum.

This addendum consists of:

43 Pages of text (including this cover sheet)



2-10-23

Prepared by: \_\_\_\_\_  
Matt Van Dyne, P.E.

## **REVISIONS TO CONTRACT DOCUMENTS**

### **BIDDING DOCUMENTS**

#### **1. Section 00410 – Bid Form**

- a. REMOVE Section 00410 – Bid Form
- b. REPLACE Section 00410 – Bid Form in its entirety, included in this addendum
  - i. Intent:
    1. Update bid schedule within Article 2.01.A to adjust quantities to reflect revised project design

### **DRAWINGS**

1. REMOVE Drawings in their entirety.
2. REPLACE Drawings included in this addendum in their entirety.
  - a. Intent:
    - i. Provide updated drawings to reflect revised project design which matches the updated quantities.

### **QUESTIONS**

1. No Questions were submitted.

**END OF ADDENDUM**

## ADDENDUM NO. 2

February 13, 2023

**Engineer:**  
DOWL  
5510 Longley Lane  
Reno, NV 89511

**Owner:**  
Kingsbury General Improvement District  
255 Kingsbury Grade, Suite A  
Stateline, NV 89449

### 2023 Water and Road Improvement Project Water Distribution Material Procurement

To: All Holders of the Bidding Documents, Specifications, and Drawings.

The Contract Documents for the above-referenced Project are modified as set forth in this Addendum. The original Contract Documents and any previously issued addenda remain in full force and effect, except as modified by this Addendum, which is hereby made part of the Contract Documents. Bidder shall take this Addendum into consideration when preparing and submitting a bid and shall acknowledge receipt of this Addendum in Article 5 of the Bid Form. Failure to do so may subject the Bidder to disqualification.

**Bid Submittal Deadline:** The Bid submittal deadline remains the same and is not changed by this Addendum.

This addendum consists of:

10 Pages of text (including this cover sheet)



Prepared by: \_\_\_\_\_  
Matt Van Dyne, P.E.

## **REVISIONS TO CONTRACT DOCUMENTS**

### **BIDDING DOCUMENTS**

#### **1. Section 01025 – Measurement and Payment**

- a. REMOVE Section 01025 – Measurement and Payment
- b. REPLACE Section 01025 – Measurement and Payment in its entirety, included in this addendum
  - i. Intent:
    1. Update fire hydrant assembly bid item description (Bid Item 8) to include the requirement that new hydrants shall extend at least 12 inches minimum from finished grade to the hydrant flange

### **DRAWINGS**

1. REMOVE Sheet D2.3 in its entirety.
2. REPLACE Sheet D2.3, included in this addendum, in its entirety.
  - a. Intent:
    - i. Update fire hydrant assembly detail (W-13/D2.3) to include revised dimension required from finished grade to hydrant flange.

### **QUESTIONS**

1. No Questions were submitted.

**END OF ADDENDUM**



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
2/13/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> L/P Insurance Services LLC 300 East 2nd Street Suite 1300 Reno NV 89501	<b>CONTACT NAME:</b> Jessica Carroll <b>PHONE (A/C, No, Ext):</b> (775) 996-6000 <b>FAX (A/C, No):</b> (775) 473-9288 <b>E-MAIL ADDRESS:</b> jessica.carroll@lpins.net													
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A: Phoenix Insurance Co</td> <td>25623</td> </tr> <tr> <td>INSURER B: Travelers Indemnity Co of Connecticut</td> <td>25682</td> </tr> <tr> <td>INSURER C: Travelers Property Casualty Co of America</td> <td>25674</td> </tr> <tr> <td>INSURER D: Copperpoint Premier Ins Co</td> <td>12741</td> </tr> <tr> <td>INSURER E: Employers Preferred Ins. Co.</td> <td>10346</td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Phoenix Insurance Co	25623	INSURER B: Travelers Indemnity Co of Connecticut	25682	INSURER C: Travelers Property Casualty Co of America	25674	INSURER D: Copperpoint Premier Ins Co	12741	INSURER E: Employers Preferred Ins. Co.	10346	INSURER F:
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INSURER D: Copperpoint Premier Ins Co	12741													
INSURER E: Employers Preferred Ins. Co.	10346													
INSURER F:														
<b>INSURED</b> Western Nevada Supply Co PO Box 1576 Sparks NV 89432														

**COVERAGES**      **CERTIFICATE NUMBER:** CI22122273800      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			A.M. Best Rated: A+ XV			EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			Y6309898A180FHX22	5/15/2022	5/15/2023	DAMAGE TO RENTED PREMISES (Per occurrence) \$ 300,000
							MED EXP (Any one person) \$ 10,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 2,000,000
GEN'L AGGREGATE LIMIT APPLIES PER <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER							
B	<b>AUTOMOBILE LIABILITY</b>			A.M. Best Rated: A+ XV			COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000
	<input checked="" type="checkbox"/> ANY AUTO			Y6102275B9957CT22	5/15/2022	5/15/2023	BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input checked="" type="checkbox"/> HIRED AUTOS	<input checked="" type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB			A.M. Best Rated: A+ XV			EACH OCCURRENCE \$ 15,000,000
	<input type="checkbox"/> EXCESS LIAB	<input type="checkbox"/> CLAIMS-MADE		C02ZJ3481622214	5/15/2022	5/15/2023	AGGREGATE \$ 15,000,000
	<input type="checkbox"/> DEF: <input checked="" type="checkbox"/> RETENTION \$						\$
D	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>			1020188 - Nevada	1/1/2023	1/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER
	<input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? (Mandatory in NH)		Y/N	A.M. Best Rated: A XIV			E.L. EACH ACCIDENT \$ 1,000,000
	<input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below		Y	EIG454248102 - California	7/1/2022	7/1/2023	E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
E				A.M. Best Rated: A+ XI			E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Re: 2023 Water and Road Improvement Project, PWP #DO-2023-168, Stateline, NV / Additional Interest Name(s): Kingsbury General Improvement District. See Attached Additional Comments/Remarks page for information regarding additional coverage terms and Additional Insured Status.

<b>CERTIFICATE HOLDER</b>  Kingsbury General Improvement District 255 Kingsbury Grade, Ste. A Stateline, NV 89449	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  Jessica Carroll/CESE <i>Jessica Carroll</i>

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## COMMENTS/REMARKS

Continued from Description of Operations Section:

NAMED INSURED: WESTERN NEVADA SUPPLY CO.

When Named Insureds operations are performed for Certificate Holder and/or entities listed in Description of Operations on the Acord 25 form pursuant to a valid written contract or agreement executed by the Named Insured prior to loss, in accordance with the noted policy(ies): Additional Insured Status is determined by attached GL Form #CG D4 58 (02/19), Auto Form #CA T3 53 (02/15); Waiver of Subrogation Status determined by GL Form #CG D4 58 (02/19), Auto Form #CA T3 53 (02/15), Workers Compensation Form #WC 00 03 13 (04/84) & #WC 04 03 06 (04/84); Primary and Non-Contributory Status is determined by GL Form #CG T1 00 (02/19). Umbrella/Excess Liability follows form.

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## **XTEND ENDORSEMENT FOR MANUFACTURERS AND WHOLESALEERS**

This endorsement modifies insurance provided under the following:

### **COMMERCIAL GENERAL LIABILITY COVERAGE PART**

**GENERAL DESCRIPTION OF COVERAGE** – This endorsement broadens coverage. However, coverage for any injury, damage or medical expenses described in any of the provisions of this endorsement may be excluded or limited by another endorsement to this Coverage Part, and these coverage broadening provisions do not apply to the extent that coverage is excluded or limited by such an endorsement. The following listing is a general coverage description only. Read all the provisions of this endorsement and the rest of your policy carefully to determine rights, duties, and what is and is not covered.

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>A. Who Is An Insured – Unnamed Subsidiaries</li> <li>B. Who Is An Insured – Employees And Volunteer Workers – Bodily Injury To Co-Employees And Co-Volunteer Workers</li> <li>C. Who Is An Insured – Newly Acquired Or Formed Limited Liability Companies</li> <li>D. Blanket Additional Insured – Broad Form Vendors</li> <li>E. Blanket Additional Insured – Controlling Interest</li> <li>F. Blanket Additional Insured – Mortgagees, Assignees, Successors Or Receivers</li> <li>G. Blanket Additional Insured – Governmental Entities – Permits Or Authorizations Relating To Premises</li> </ul> | <ul style="list-style-type: none"> <li>H. Blanket Additional Insured – Governmental Entities – Permits Or Authorizations Relating To Operations</li> <li>I. Blanket Additional Insured – Grantors Of Franchises</li> <li>J. Incidental Medical Malpractice</li> <li>K. Medical Payments – Increased Limit</li> <li>L. Blanket Waiver Of Subrogation</li> <li>M. Contractual Liability – Railroads</li> </ul> |
|---|--|

### **PROVISIONS**

#### **A. WHO IS AN INSURED – UNNAMED SUBSIDIARIES**

The following is added to **SECTION II – WHO IS AN INSURED**:

Any of your subsidiaries, other than a partnership or joint venture, that is not shown as a Named Insured in the Declarations is a Named Insured if:

- a. You are the sole owner of, or maintain an ownership interest of more than 50% in, such subsidiary on the first day of the policy period; and
- b. Such subsidiary is not an insured under similar other insurance.

No such subsidiary is an insured for "bodily injury" or "property damage" that occurred, or "personal and advertising injury" caused by an offense committed:

- a. Before you maintained an ownership interest of more than 50% in such subsidiary; or
- b. After the date, if any, during the policy period that you no longer maintain an ownership interest of more than 50% in such subsidiary.

For purposes of Paragraph 1. of Section II – Who Is An Insured, each such subsidiary will be deemed to be designated in the Declarations as:

- a. A limited liability company;
- b. An organization other than a partnership, joint venture or limited liability company; or
- c. A trust;

as indicated in its name or the documents that govern its structure.



COMMERCIAL GENERAL LIABILITY

**B. WHO IS AN INSURED – EMPLOYEES AND VOLUNTEER WORKERS – BODILY INJURY TO CO-EMPLOYEES AND CO-VOLUNTEER WORKERS**

The following is added to Paragraph 2.a.(1) of SECTION II – WHO IS AN INSURED:

Paragraphs (1)(a), (b) and (c) above do not apply to "bodily injury" to a co-"employee" while in the course of the co-"employee's" employment by you or performing duties related to the conduct of your business, or to "bodily injury" to your other "volunteer workers" while performing duties related to the conduct of your business.

**C. WHO IS AN INSURED – NEWLY ACQUIRED OR FORMED LIMITED LIABILITY COMPANIES**

The following replaces Paragraph 3. of SECTION II – WHO IS AN INSURED:

3. Any organization you newly acquire or form, other than a partnership or joint venture, and of which you are the sole owner or in which you maintain an ownership interest of more than 50%, will qualify as a Named Insured if there is no other similar insurance available to that organization. However:

- a. Coverage under this provision is afforded only:
  - (1) Until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier, if you do not report such organization in writing to us within 180 days after you acquire or form it; or
  - (2) Until the end of the policy period, when that date is later than 180 days after you acquire or form such organization, if you report such organization in writing to us within 180 days after you acquire or form it;
- b. Coverage A does not apply to "bodily injury" or "property damage" that occurred before you acquired or formed the organization; and
- c. Coverage B does not apply to "personal and advertising injury" arising out of an offense committed before you acquired or formed the organization.

For the purposes of Paragraph 1. of Section II – Who Is An Insured, each such organization will be deemed to be designated in the Declarations as:

- a. A limited liability company;
  - b. An organization, other than a partnership, joint venture or limited liability company; or
  - c. A trust;
- as indicated in its name or the documents that govern its structure.

**D. BLANKET ADDITIONAL INSURED – BROAD FORM VENDORS**

The following is added to SECTION II – WHO IS AN INSURED:

Any person or organization that is a vendor and that you have agreed in a written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury" or "property damage" that

- a. Occurs subsequent to the signing of that contract or agreement; and
- b. Arises out of "your products" that are distributed or sold in the regular course of such vendor's business.

The insurance provided to such vendor is subject to the following provisions:

- a. The limits of insurance provided to such vendor will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.
- b. The insurance provided to such vendor does not apply to:
  - (1) Any express warranty not authorized by you or any distribution or sale for a purpose not authorized by you;
  - (2) Any change in "your products" made by such vendor;
  - (3) Repackaging, unless unpacked solely for the purpose of inspection, demonstration, testing, or the substitution of parts under instructions from the manufacturer, and then repackaged in the original container;
  - (4) Any failure to make such inspections, adjustments, tests or servicing as vendors agree to perform or normally undertake to perform in the regular course of business, in connection with the distribution or sale of "your products";

- (5) Demonstration, installation, servicing or repair operations, except such operations performed at such vendor's premises in connection with the sale of "your products"; or
- (6) "Your products" that, after distribution or sale by you, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or on behalf of such vendor.

Coverage under this provision does not apply to:

- a. Any person or organization from whom you have acquired "your products", or any ingredient, part or container entering into, accompanying or containing such products; or
- b. Any vendor for which coverage as an additional insured specifically is scheduled by endorsement.

**E. BLANKET ADDITIONAL INSURED – CONTROLLING INTEREST**

- 1. The following is added to **SECTION II – WHO IS AN INSURED:**

Any person or organization that has financial control of you is an insured with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" that arises out of:

- a. Such financial control; or
- b. Such person's or organization's ownership, maintenance or use of premises leased to or occupied by you.

The insurance provided to such person or organization does not apply to structural alterations, new construction or demolition operations performed by or on behalf of such person or organization.

- 2. The following is added to Paragraph 4. of **SECTION II – WHO IS AN INSURED:**

This paragraph does not apply to any premises owner, manager or lessor that has financial control of you.

**F. BLANKET ADDITIONAL INSURED – MORTGAGEES, ASSIGNEES, SUCCESSORS OR RECEIVERS**

The following is added to **SECTION II – WHO IS AN INSURED:**

Any person or organization that is a mortgagee, assignee, successor or receiver and that you have agreed in a written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to its

liability as mortgagee, assignee, successor or receiver for "bodily injury", "property damage" or "personal and advertising injury" that:

- a. Is "bodily injury" or "property damage" that occurs, or is "personal and advertising injury" caused by an offense that is committed, subsequent to the signing of that contract or agreement; and
- b. Arises out of the ownership, maintenance or use of the premises for which that mortgagee, assignee, successor or receiver is required under that contract or agreement to be included as an additional insured on this Coverage Part.

The insurance provided to such mortgagee, assignee, successor or receiver is subject to the following provisions:

- a. The limits of insurance provided to such mortgagee, assignee, successor or receiver will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.
- b. The insurance provided to such person or organization does not apply to:

- (1) Any "bodily injury" or "property damage" that occurs, or any "personal and advertising injury" caused by an offense that is committed, after such contract or agreement is no longer in effect; or
- (2) Any "bodily injury", "property damage" or "personal and advertising injury" arising out of any structural alterations, new construction or demolition operations performed by or on behalf of such mortgagee, assignee, successor or receiver.

**G. BLANKET ADDITIONAL INSURED – GOVERNMENTAL ENTITIES – PERMITS OR AUTHORIZATIONS RELATING TO PREMISES**

The following is added to **SECTION II – WHO IS AN INSURED:**

Any governmental entity that has issued a permit or authorization with respect to premises owned or occupied by, or rented or loaned to, you and that you are required by any ordinance, law, building code or written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of the existence, ownership, use, maintenance, repair, construction, erection or removal of any of the following for which that governmental entity has

## COMMERCIAL GENERAL LIABILITY

issued such permit or authorization: advertising signs, awnings, canopies, cellar entrances, coal holes, driveways, manholes, marquees, hoist away openings, sidewalk vaults, elevators, street banners or decorations.

### H. BLANKET ADDITIONAL INSURED – GOVERNMENTAL ENTITIES – PERMITS OR AUTHORIZATIONS RELATING TO OPERATIONS

The following is added to **SECTION II – WHO IS AN INSURED:**

Any governmental entity that has issued a permit or authorization with respect to operations performed by you or on your behalf and that you are required by any ordinance, law, building code or written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of such operations.

The insurance provided to such governmental entity does not apply to:

- a. Any "bodily injury", "property damage" or "personal and advertising injury" arising out of operations performed for the governmental entity; or
- b. Any "bodily injury" or "property damage" included in the "products-completed operations hazard".

### I. BLANKET ADDITIONAL INSURED – GRANTORS OF FRANCHISES

The following is added to **SECTION II – WHO IS AN INSURED:**

Any person or organization that grants a franchise to you is an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of your operations in the franchise granted by that person or organization.

If a written contract or agreement exists between you and such additional insured, the limits of insurance provided to such insured will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.

### J. INCIDENTAL MEDICAL MALPRACTICE

1. The following replaces Paragraph b. of the definition of "occurrence" in the **DEFINITIONS** Section:
  - b. An act or omission committed in providing or failing to provide "incidental medical

services", first aid or "Good Samaritan services" to a person, unless you are in the business or occupation of providing professional health care services.

2. The following replaces the last paragraph of Paragraph 2.a.(1) of **SECTION II – WHO IS AN INSURED:**

Unless you are in the business or occupation of providing professional health care services, Paragraphs (1)(a), (b), (c) and (d) above do not apply to "bodily injury" arising out of providing or failing to provide:

(a) "Incidental medical services" by any of your "employees" who is a nurse, nurse assistant, emergency medical technician, paramedic, athletic trainer, audiologist, dietician, nutritionist, occupational therapist or occupational therapy assistant, physical therapist or speech-language pathologist; or

(b) First aid or "Good Samaritan services" by any of your "employees" or "volunteer workers", other than an employed or volunteer doctor. Any such "employees" or "volunteer workers" providing or failing to provide first aid or "Good Samaritan services" during their work hours for you will be deemed to be acting within the scope of their employment by you or performing duties related to the conduct of your business.

3. The following replaces the last sentence of Paragraph 5. of **SECTION III – LIMITS OF INSURANCE:**

For the purposes of determining the applicable Each Occurrence Limit, all related acts or omissions committed in providing or failing to provide "incidental medical services", first aid or "Good Samaritan services" to any one person will be deemed to be one "occurrence".

4. The following exclusion is added to Paragraph 2., **Exclusions**, of **SECTION I – COVERAGES – COVERAGE A. – BODILY INJURY AND PROPERTY DAMAGE LIABILITY:**

#### Sale Of Pharmaceuticals

"Bodily injury" or "property damage" arising out of the violation of a penal statute or ordinance relating to the sale of pharmaceuticals committed by, or with the knowledge or consent of, the insured.

5. The following is added to the **DEFINITIONS** Section:

"Incidental medical services" means:

- a. Medical, surgical, dental, laboratory, x-ray or nursing service or treatment, advice or instruction, or the related furnishing of food or beverages; or
- b. The furnishing or dispensing of drugs or medical, dental; or surgical supplies or appliances.

6. The following is added to Paragraph 4.b., **Excess Insurance**, of **SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS**:

This insurance is excess over any valid and collectible other insurance, whether primary, excess, contingent or on any other basis, that is available to any of your "employees" for "bodily injury" that arises out of providing or failing to provide "incidental medical services" to any person to the extent not subject to Paragraph 2.a.(1) of Section II – Who Is An Insured.

**K. MEDICAL PAYMENTS – INCREASED LIMIT**

The following replaces Paragraph 7. of **SECTION III – LIMITS OF INSURANCE**:

7. Subject to Paragraph 5. above, the Medical Expense Limit is the most we will pay under Coverage C for all medical expenses because of "bodily injury" sustained by any one person, and will be the higher of:

- a. \$10,000; or

- b. The amount shown in the Declarations of this Coverage Part for Medical Expense Limit.

**L. BLANKET WAIVER OF SUBROGATION**

The following is added to Paragraph 8., **Transfer Of Rights Of Recovery Against Others To Us**, of **SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS**:

If the insured has agreed in a contract or agreement to waive that insured's right of recovery against any person or organization, we waive our right of recovery against such person or organization, but only for payments we make because of:

- a. "Bodily injury" or "property damage" that occurs; or
- b. "Personal and advertising injury" caused by an offense that is committed;

subsequent to the execution of the contract or agreement.

**M. CONTRACTUAL LIABILITY – RAILROADS**

1. The following replaces Paragraph c. of the definition of "insured contract" in the **DEFINITIONS** Section:

- c. Any easement or license agreement;

2. Paragraph f.(1) of the definition of "insured contract" in the **DEFINITIONS** Section is deleted.

## COMMERCIAL GENERAL LIABILITY

### c. Method Of Sharing

If all of the other insurance permits contribution by equal shares, we will follow this method also. Under this approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first.

If any of the other insurance does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.

### d. Primary And Non-Contributory Insurance If Required By Written Contract

If you specifically agree in a written contract or agreement that the insurance afforded to an insured under this Coverage Part must apply on a primary basis, or a primary and non-contributory basis, this insurance is primary to other insurance that is available to such insured which covers such insured as a named insured, and we will not share with that other insurance, provided that:

- (1) The "bodily injury" or "property damage" for which coverage is sought occurs; and
- (2) The "personal and advertising injury" for which coverage is sought is caused by an offense that is committed;

subsequent to the signing of that contract or agreement by you.

### 5. Premium Audit

- a. We will compute all premiums for this Coverage Part in accordance with our rules and rates.
- b. Premium shown in this Coverage Part as advance premium is a deposit premium only. At the close of each audit period we will compute the earned premium for that period and send notice to the first Named Insured. The due date for audit and retrospective premiums is the date shown as the due date on the bill. If the sum of the advance and audit premiums paid for the policy period is greater than the earned premium, we will return the excess to the first Named Insured.
- c. The first Named Insured must keep records of the information we need for premium computation, and send us copies at such times as we may request.

### 6. Representations

By accepting this policy, you agree:

- a. The statements in the Declarations are accurate and complete;
- b. Those statements are based upon representations you made to us; and
- c. We have issued this policy in reliance upon your representations.

The unintentional omission of, or unintentional error in, any information provided by you which we relied upon in issuing this policy will not prejudice your rights under this insurance. However, this provision does not affect our right to collect additional premium or to exercise our rights of cancellation or nonrenewal in accordance with applicable insurance laws or regulations.

### 7. Separation Of Insureds

Except with respect to the Limits of Insurance, and any rights or duties specifically assigned in this Coverage Part to the first Named Insured, this insurance applies:

- a. As if each Named Insured were the only Named Insured; and
- b. Separately to each insured against whom claim is made or "suit" is brought.

### 8. Transfer Of Rights Of Recovery Against Others To Us

If the insured has rights to recover all or part of any payment we have made under this Coverage Part, those rights are transferred to us. The insured must do nothing after loss to impair them. At our request, the insured will bring "suit" or transfer those rights to us and help us enforce them.

### 9. When We Do Not Renew

If we decide not to renew this Coverage Part, we will mail or deliver to the first Named Insured shown in the Declarations written notice of the nonrenewal not less than 30 days before the expiration date.

If notice is mailed, proof of mailing will be sufficient proof of notice.

## SECTION V – DEFINITIONS

1. "Advertisement" means a notice that is broadcast or published to the general public or specific market segments about your goods, products or services for the purpose of attracting customers or supporters. For the purposes of this definition:
  - a. Notices that are published include material placed on the Internet or on similar electronic means of communication; and
  - b. Regarding websites, only that part of a website that is about your goods, products or services for the purposes of attracting customers or supporters is considered an advertisement.

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## **BUSINESS AUTO EXTENSION ENDORSEMENT**

This endorsement modifies insurance provided under the following:

### **BUSINESS AUTO COVERAGE FORM**

**GENERAL DESCRIPTION OF COVERAGE** – This endorsement broadens coverage. However, coverage for any injury, damage or medical expenses described in any of the provisions of this endorsement may be excluded or limited by another endorsement to the Coverage Part, and these coverage broadening provisions do not apply to the extent that coverage is excluded or limited by such an endorsement. The following listing is a general coverage description only. Limitations and exclusions may apply to these coverages. Read all the provisions of this endorsement and the rest of your policy carefully to determine rights, duties, and what is and is not covered.

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>A. BROAD FORM NAMED INSURED</li> <li>B. BLANKET ADDITIONAL INSURED</li> <li>C. EMPLOYEE HIRED AUTO</li> <li>D. EMPLOYEES AS INSURED</li> <li>E. SUPPLEMENTARY PAYMENTS – INCREASED LIMITS</li> <li>F. HIRED AUTO – LIMITED WORLDWIDE COVERAGE – INDEMNITY BASIS</li> <li>G. WAIVER OF DEDUCTIBLE – GLASS</li> </ul> | <ul style="list-style-type: none"> <li>H. HIRED AUTO PHYSICAL DAMAGE – LOSS OF USE – INCREASED LIMIT</li> <li>I. PHYSICAL DAMAGE – TRANSPORTATION EXPENSES – INCREASED LIMIT</li> <li>J. PERSONAL PROPERTY</li> <li>K. AIRBAGS</li> <li>L. NOTICE AND KNOWLEDGE OF ACCIDENT OR LOSS</li> <li>M. BLANKET WAIVER OF SUBROGATION</li> <li>N. UNINTENTIONAL ERRORS OR OMISSIONS</li> </ul> |
|--|--|

### **PROVISIONS**

#### **A. BROAD FORM NAMED INSURED**

The following is added to Paragraph A.1., **Who Is An Insured**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

Any organization you newly acquire or form during the policy period over which you maintain 50% or more ownership interest and that is not separately insured for Business Auto Coverage. Coverage under this provision is afforded only until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier.

#### **B. BLANKET ADDITIONAL INSURED**

The following is added to Paragraph c. in A.1., **Who Is An Insured**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

Any person or organization who is required under a written contract or agreement between you and that person or organization, that is signed and executed by you before the "bodily injury" or "property damage" occurs and that is in effect during the policy period, to be named as an additional insured is an "insured" for Covered Autos Liability Coverage, but only for damages to which

this insurance applies and only to the extent that person or organization qualifies as an "insured" under the Who Is An Insured provision contained in Section II.

#### **C. EMPLOYEE HIRED AUTO**

1. The following is added to Paragraph A.1., **Who Is An Insured**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

An "employee" of yours is an "insured" while operating an "auto" hired or rented under a contract or agreement in an "employee's" name, with your permission, while performing duties related to the conduct of your business.

2. The following replaces Paragraph b. in B.5., **Other Insurance**, of SECTION IV – BUSINESS AUTO CONDITIONS:

- b. For Hired Auto Physical Damage Coverage, the following are deemed to be covered "autos" you own:

- (1) Any covered "auto" you lease, hire, rent or borrow; and
- (2) Any covered "auto" hired or rented by your "employee" under a contract in an "employee's" name, with your

## COMMERCIAL AUTO

permission, while performing duties related to the conduct of your business.

However, any "auto" that is leased, hired, rented or borrowed with a driver is not a covered "auto".

### D. EMPLOYEES AS INSURED

The following is added to Paragraph A.1., **Who Is An Insured**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

Any "employee" of yours is an "insured" while using a covered "auto" you don't own, hire or borrow in your business or your personal affairs.

### E. SUPPLEMENTARY PAYMENTS – INCREASED LIMITS

1. The following replaces Paragraph A.2.a.(2), of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

(2) Up to \$3,000 for cost of bail bonds (including bonds for related traffic law violations) required because of an "accident" we cover. We do not have to furnish these bonds.

2. The following replaces Paragraph A.2.a.(4), of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

(4) All reasonable expenses incurred by the "insured" at our request, including actual loss of earnings up to \$500 a day because of time off from work.

### F. HIRED AUTO – LIMITED WORLDWIDE COVERAGE – INDEMNITY BASIS

The following replaces Subparagraph (5) in Paragraph B.7., **Policy Period, Coverage Territory**, of SECTION IV – BUSINESS AUTO CONDITIONS:

(5) Anywhere in the world, except any country or jurisdiction while any trade sanction, embargo, or similar regulation imposed by the United States of America applies to and prohibits the transaction of business with or within such country or jurisdiction, for Covered Autos Liability Coverage for any covered "auto" that you lease, hire, rent or borrow without a driver for a period of 30 days or less and that is not an "auto" you lease, hire, rent or borrow from any of your "employees", partners (if you are a partnership), members (if you are a limited liability company) or members of their households.

(a) With respect to any claim made or "suit" brought outside the United States of America, the territories and possessions of the United States of America, Puerto Rico and Canada:

(i) You must arrange to defend the "insured" against, and investigate or settle any such claim or "suit" and keep us advised of all proceedings and actions.

(ii) Neither you nor any other involved "insured" will make any settlement without our consent.

(iii) We may, at our discretion, participate in defending the "insured" against, or in the settlement of, any claim or "suit".

(iv) We will reimburse the "insured" for sums that the "insured" legally must pay as damages because of "bodily injury" or "property damage" to which this insurance applies, that the "insured" pays with our consent, but only up to the limit described in Paragraph C., **Limits Of Insurance**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE.

(v) We will reimburse the "insured" for the reasonable expenses incurred with our consent for your investigation of such claims and your defense of the "insured" against any such "suit", but only up to and included within the limit described in Paragraph C., **Limits Of Insurance**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE, and not in addition to such limit. Our duty to make such payments ends when we have used up the applicable limit of insurance in payments for damages, settlements or defense expenses.

(b) This insurance is excess over any valid and collectible other insurance available to the "insured" whether primary, excess, contingent or on any other basis.

(c) This insurance is not a substitute for required or compulsory insurance in any country outside the United States, its territories and possessions, Puerto Rico and Canada.

You agree to maintain all required or compulsory insurance in any such country up to the minimum limits required by local law. Your failure to comply with compulsory insurance requirements will not invalidate the coverage afforded by this policy, but we will only be liable to the same extent we would have been liable had you complied with the compulsory insurance requirements.

- (d) It is understood that we are not an admitted or authorized insurer outside the United States of America, its territories and possessions, Puerto Rico and Canada. We assume no responsibility for the furnishing of certificates of insurance, or for compliance in any way with the laws of other countries relating to insurance.

**G. WAIVER OF DEDUCTIBLE – GLASS**

The following is added to Paragraph D., **Deductible**, of **SECTION III – PHYSICAL DAMAGE COVERAGE**:

No deductible for a covered "auto" will apply to glass damage if the glass is repaired rather than replaced.

**H. HIRED AUTO PHYSICAL DAMAGE – LOSS OF USE – INCREASED LIMIT**

The following replaces the last sentence of Paragraph A.4.b., **Loss Of Use Expenses**, of **SECTION III – PHYSICAL DAMAGE COVERAGE**:

However, the most we will pay for any expenses for loss of use is \$65 per day, to a maximum of \$750 for any one "accident".

**I. PHYSICAL DAMAGE – TRANSPORTATION EXPENSES – INCREASED LIMIT**

The following replaces the first sentence in Paragraph A.4.a., **Transportation Expenses**, of **SECTION III – PHYSICAL DAMAGE COVERAGE**:

We will pay up to \$50 per day to a maximum of \$1,500 for temporary transportation expense incurred by you because of the total theft of a covered "auto" of the private passenger type.

**J. PERSONAL PROPERTY**

The following is added to Paragraph A.4., **Coverage Extensions**, of **SECTION III – PHYSICAL DAMAGE COVERAGE**:

**Personal Property**

We will pay up to \$400 for "loss" to wearing apparel and other personal property which is:

- (1) Owned by an "insured"; and

- (2) In or on your covered "auto".

This coverage applies only in the event of a total theft of your covered "auto".

No deductibles apply to this Personal Property coverage.

**K. AIRBAGS**

The following is added to Paragraph B.3., **Exclusions**, of **SECTION III – PHYSICAL DAMAGE COVERAGE**:

Exclusion 3.a. does not apply to "loss" to one or more airbags in a covered "auto" you own that inflate due to a cause other than a cause of "loss" set forth in Paragraphs A.1.b. and A.1.c., but only:

- a. If that "auto" is a covered "auto" for Comprehensive Coverage under this policy;
- b. The airbags are not covered under any warranty; and
- c. The airbags were not intentionally inflated.

We will pay up to a maximum of \$1,000 for any one "loss".

**L. NOTICE AND KNOWLEDGE OF ACCIDENT OR LOSS**

The following is added to Paragraph A.2.a., of **SECTION IV – BUSINESS AUTO CONDITIONS**:

Your duty to give us or our authorized representative prompt notice of the "accident" or "loss" applies only when the "accident" or "loss" is known to:

- (a) You (if you are an individual);
- (b) A partner (if you are a partnership);
- (c) A member (if you are a limited liability company);
- (d) An executive officer, director or insurance manager (if you are a corporation or other organization); or
- (e) Any "employee" authorized by you to give notice of the "accident" or "loss".

**M. BLANKET WAIVER OF SUBROGATION**

The following replaces Paragraph A.5., **Transfer Of Rights Of Recovery Against Others To Us**, of **SECTION IV – BUSINESS AUTO CONDITIONS**:

**5. Transfer Of Rights Of Recovery Against Others To Us**

We waive any right of recovery we may have against any person or organization to the extent required of you by a written contract signed and executed prior to any "accident" or "loss", provided that the "accident" or "loss" arises out of operations contemplated by



COMMERCIAL AUTO

such contract. The waiver applies only to the person or organization designated in such contract.

**N. UNINTENTIONAL ERRORS OR OMISSIONS**

The following is added to Paragraph B.2., **Concealment, Misrepresentation, Or Fraud, of SECTION IV – BUSINESS AUTO CONDITIONS:**

The unintentional omission of, or unintentional error in, any information given by you shall not prejudice your rights under this insurance. However this provision does not affect our right to collect additional premium or exercise our right of cancellation or non-renewal.

**WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT**

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us).

This agreement shall not operate directly or indirectly to benefit anyone not named in the Schedule.

	Schedule
<b>State</b>	<b>Blanket/Schedule/State</b>
<b>NV</b>	<b>BLANKET</b>

**Blanket Waiver:** Anyone for whom you have agreed to provide this Waiver subject to the terms of this endorsement

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

This document may have been uploaded to the CopperPoint Portal.

(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective 01/01/2023      Policy No. 1020188  
Insured Western Nevada Supply Co (A Corp)

Endorsement No. 2  
Premium \$

Insurance Company CopperPoint Premier Insurance Company

Countersigned by 

WC 00 03 13  
(Ed. 4-84)

**WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT-CALIFORNIA**

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

You must maintain payroll records accurately segregating the remuneration of your employees while engaged in the work described in the Schedule.

The additional premium for this endorsement shall be 2 % of the California workers' compensation premium otherwise due on such remuneration.

Schedule

**Person or Organization**

**Job Description**

With respect to all employees subject to the workers' compensation laws of the state of California, any person or organization for whom the Named Insured has agreed by written contract to furnish this waiver.

**This policy is subject to a minimum charge of \$250 for the issuance of waivers of subrogation**

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

This endorsement, effective 07/01/2022 at 12:01 AM standard time, forms a part of

Policy No. EIG 4542481 02 Of the EMPLOYERS PREFERRED INS. CO.

Carrier Code 00920

Issued to WESTERN NEVADA SUPPLY CO

Endorsement No.

Premium

Countersigned at \_\_\_\_\_ on \_\_\_\_\_ By:  \_\_\_\_\_

Authorized Representative

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

WESTERN NEVADA SUPPLY CO.

**Nevada Business Identification # NV19641000204**

**Expiration Date: 01/31/2024**

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

**License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which, by law, cannot be waived.**



Certificate Number: B202301253337033

You may verify this certificate  
online at <http://www.nvsos.gov>

IN WITNESS WHEREOF, I have hereunto set my  
hand and affixed the Great Seal of State, at my  
office on 01/25/2023.

Handwritten signature of Francisco V. Aguilar

FRANCISCO V. AGUILAR  
Secretary of State







February 15, 2023

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

**Re: Recommendation of Award for 2023 Water and Road Improvement Project Procurement (DO-2023-168)**

Dear Mr. Dion:

On February 15, 2023, DOWL held a bid opening for the 2023 Water and Road Improvement Project Procurement on behalf of Kingsbury General Improvement District. Bid information was compiled and Western Nevada Supply (WNS) is the apparent low bidder with a bid price of \$296,899.94.

DOWL has evaluated the WNS Bid and finds that it complies with the prescribed requirements of the Bid Form, and therefore is considered "responsive". DOWL has a long-standing positive relationship with WNS built over many years and projects. WNS has a positive reputation in the water and wastewater construction community which is warranted based on DOWL's interactions with them. WNS, in fact, performed successfully in contracting with KGID for the 2021 Water and Road Project Procurement. Therefore, it is DOWL's opinion that Western Nevada Supply is qualified to perform and complete the work associated with this project.

Western Nevada Supply has nearly 60 years of experience in the construction industry and has performed many similar projects in the past. Based on their history, performance, and reputation, DOWL finds Western Nevada Supply as being a "responsible" Bidder and we recommend awarding them the Procurement Contract.

I have attached the bid tab for your reference.

If you have any questions or require additional information regarding this letter, please feel free to contact me.

Regards,

A handwritten signature in blue ink, appearing to read "MVD", is written over a light blue circular stamp.

Matt Van Dyne, P.E.

Attached: Bid Tabulation









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

**Procurement Bidding Schedule**

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

**Permit Schedule**

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

**Design & Construction Bidding Schedule**

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



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

**TITLE: APPROVE ENGINEERINGS SERVICES PROPOSAL OF MARKET STREET  
LIFT STATION REPAIRS AND RENNOVATION**

For Discussion and Possible Action: Receive presentation, discuss, and approve task order for professional engineering services for the Design and Construction management of the Market Street Lift Station Repairs and Renovation

**MEETING DATE:** 21 February 2023

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

**RECOMMENDED ACTION:** Approve engineering services proposal of Market Street Lift Station Repairs and Renovation as Task Order # XXXX with DOWL for the amount not to exceed \$XXXXX and authorize the General Manager to execute appropriate contracts.

**BACKGROUND INFORMATION:** The Market Street Lift Station was constructed in 1970's and has been in operation since. It is the district's only direct connection to the Sewage Treatment Facilities via a 12-inch force main. The liftstation is on a very small parcel and is sited directly adjacent to a tributary of Edgewood creek with very limited storage capacity. The district considers this as a significant vulnerability.

The building, pumps and controls need to be evaluated and validated for future use or replaced as part of the renovation. A visual inspection of the building reveals that it is in poor condition with rotting rafters and partially abandoned components for previous repairs. Operationally, the motors are not sized for efficient operations. The need to repair and renovate the station has been discussed for several years.

The purpose of the project is to assess the facility, validate the size of the facilities and components and design a repair and renovation specification for bid. It is anticipated that this project will be approximately \$4 million dollars. The design work will be initiated during this fiscal year, but construction work will not commence until next fiscal year (at the earliest) and will be included in the budget development process or guidance sought for alternative funding.

**INCLUDED:**

- DOWL Task Order #XXXX for Design and Construction Services for the Market Street Lift Station Repairs and Renovation

Fund impacted by above action:

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



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

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

**SUBJECT:** General Manager's Report for the meeting of February 21, 2023

**Programs:**

We initiated a Request for Qualifications for Audit services. Our previous contract was expired and there were no additional years which could be added. We intend to bring a contract to the Board for approval in April.

We received the notice from the State that our audit was accepted and approved. So FY 21-22 is successfully behind us.

The request for proposals for both the materials and the construction work for the Waterline Replacement and Road Improvement project are both advertised. We anticipate bringing contracts forward for board approval in March and April. The work should commence in late May.

The district has identified the need for additional personnel in two areas; Engineering and Finance. Draft job descriptions which are being reviewed and will be place in proposed salary ranges to be submitted for the board approval and eventually funding consideration in the budget process.

**Customers:**

Our Spring Outreach event is being set up likely mid-May.

We experienced several customers water pipe freeze calls. From the calls we have seen, it seems the damage has been minimal, but with so many feet of snow on the meter, there have been time and equipment charges in order to make the shut off.

We continue to keep water shut-offs for non-payment to low levels by making preemptive phone calls. This has been helpful (due to the snow) as it is more costly to shut-off customers than our fee, but it is simply an unproductive effort for everyone.

The last two tenants within building 160 Pine Ridge will be moving out before the end of the month so we are prepared for improvements to start. Statement of rental and Schedule for building work are attached. Building 298 has taken some damage from the snow/ice getting into the soffit and beneath the roof and will need some repairs this spring/summer.

The district has not received confirmation from NDEP that the proposal for Ponderosa Park would qualify for full debt forgiveness. They seem to seek a new residential income survey (which can be arranged through RCAC at little to no cost for the HOA).

**Associations and outside meetings:**

Nevada League of Cities and Municipalities offered very good training in conjunction with UNR for new elected/appointed officials. This is part of the revised certification program UNR offered in the past.

Nevada League of Cities and Municipalities have initiated a weekly coordination meeting for the legislative session and has an on-line tracking tool which we have available and also keep up as we may engage in the legislative session.

EPA is revising the Unregulated Contaminant Monitoring Rule (the Fifth). This is to capture background on PFAS/PFOS (forever chemicals). We are selected to participate in the sampling process by the State. These are ubiquitous in our lives but also used in fire fighting foams so they are common in the watershed. The acceptable thresholds for humans have yet to be set and once established EPA has to determine the practical feasibility of treatment. Some States have set their own standards, while the Nevada PFAS/PFOS working group recommended to NDEP to follow EPA's program.

**Miscellaneous:**

The district is initiating the laddering of CD's for investment of the Capital Reserves. Consistent with the previous discussion, the district will use US Bank services. These returns are shown in the attachment (4). The district also has the ability to use a brokered service such as Moreton Capital and receive a slightly better return and more variation in the size of each investment as shown on the attachment (5).

The district is investigating a piece of land owned by Douglas County (old landfill site) for possible use for equipment storage verse the yard.

**Water Resources:**

The current trend of dryer than normal weather is likely to remain until the end of the first week of March. There is the possibility of a couple more storms as the storm door is still open and the high pressure ridge has not set yet. Typically, smaller storms may sneak in during March and early April.

But the hopes of a real drought busting year in the Sierras will have to wait. WE have a very good water year, and it is the timing of the runoff that matters.

Currently, the lake is at 6,224.5 and rising. or about one foot above the natural rim

**Future Items:**

- Discussion on future district facilities Operations/Admin Center
- Strategic Plan and Business Plan integration
- SCADA software replacement
- Possible finance and administration software replacement
- Snow plowing and opportunity to improve levels of service





# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
 3053 Harrison Avenue, Suite #201  
 South Lake Tahoe, CA 96150

## 160 Pine Ridge Drive

Date	Type	Check No.	Name	Memo	Amount
<b>Income</b>					
<b>Rent Income</b>					
1/3/2022	Payment	1047	Unit C - . Kingsbury Group	Payment	600.00
1/3/2022	Payment	3932	Unit A - . Tallac Hospitality Partners	Payment	850.00
1/31/2022	Payment	4891	Unit A - . Tallac Hospitality Partners	Payment	850.00
1/31/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	400.00
2/9/2022	Payment	1048	Unit C - . Kingsbury Group	Payment	600.00
2/27/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	400.00
3/1/2022	Payment	7392	Unit A - . Tallac Hospitality Partners	Payment	850.00
3/2/2022	Payment	1049	Unit C - . Kingsbury Group	Payment	600.00
3/28/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	400.00
3/29/2022	Payment	1050	Unit C - . Kingsbury Group	Payment	600.00
4/1/2022	Payment	5102	Unit A - . Tallac Hospitality Partners	Payment	850.00
4/28/2022	Payment	1051	Unit C - . Kingsbury Group	Payment	600.00
5/2/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	400.00
5/3/2022	Payment	6678	Unit A - . Tallac Hospitality Partners	Payment	850.00
5/27/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	400.00
5/31/2022	Payment	1052	Unit C - . Kingsbury Group	Payment	600.00



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Date	Type	Check No.	Name	Memo	Amount
6/1/2022	Payment	2670	Unit A - . Tallac Hospitality Partners	Payment	850.00
7/1/2022	Payment	5105	Unit A - . Tallac Hospitality Partners	Payment	850.00
7/7/2022	Payment	1054	Unit C - . Kingsbury Group	Payment	600.00
7/11/2022	Applied Deposit		Unit F -	Deposit applied to balances	50.00
8/1/2022	Payment	5106	Unit A - . Tallac Hospitality Partners	August Rent	850.00
8/9/2022	Payment	1056	Unit C - . Kingsbury Group	August Rent	600.00
9/1/2022	Payment	5107	Unit A - . Tallac Hospitality Partners	September Rent	850.00
9/8/2022	Payment	1055	Unit C - . Kingsbury Group	September Rent	600.00
10/3/2022	Payment	9452	Unit A - . Tallac Hospitality Partners	October Rent	850.00
10/11/2022	Payment	1058	Unit C - . Kingsbury Group	October Rent	600.00
10/31/2022	Payment	5109	Unit A - . Tallac Hospitality Partners	November Rent	850.00
11/2/2022	Payment	1059	Unit C - . Kingsbury Group	November Rent	600.00
12/2/2022	Payment	0130	Unit A - . Tallac Hospitality Partners	December Rent	850.00
12/6/2022	Payment	1060	Unit C - . Kingsbury Group	December Rent	600.00
12/13/2022	Payment	286	Unit J - Rick Luyties	Dec and Jan Rent	200.00
<b>Total for Rent Income</b>					<b>\$19,650.00</b>
<b>Utility Income</b>					
1/31/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	6.16
2/27/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	13.45
3/28/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	10.67



# Income Statement Detailed

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Date	Type	Check No.	Name	Memo	Amount
5/2/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	12.08
6/28/2022	Payment		Unit D - Nicole Cooley	by Nicole Cooley	32.24
10/31/2022	Payment	5104	Unit J - Rick Luyties	Utilities	9.94
10/31/2022	Payment	5105	Unit J - Rick Luyties	Utilities	11.83
<b>Total for Utility Income</b>					<b>\$96.37</b>
<b>Total Income</b>					<b>\$19,746.37</b>

## Expense

### Management Fees

1/28/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 12/29/2021 - 1/28/2022 (7.50% of \$1,450.00)	108.75
3/28/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 1/29/2022 - 3/28/2022 (7.50% of \$3,700.00)	277.50
4/26/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 3/29/2022 - 4/26/2022 (7.50% of \$1,450.00)	108.75
5/27/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 4/27/2022 - 5/27/2022 (7.50% of \$2,250.00)	168.75
6/27/2022	Check Mgmt fee KGID	Mgmt fee KGID	Tahoe Property Management	Management Fee 5/28/2022 - 6/27/2022 (7.50% of \$1,450.00)	108.75
7/26/2022	Check mgmt fee NV	mgmt fee NV	Tahoe Property Management	Management Fee 6/28/2022 - 7/26/2022 (7.50% of \$1,532.24)	114.92
8/26/2022	Check mgmt fee NV	mgmt fee NV	Tahoe Property Management	Management Fee 7/27/2022 - 8/26/2022 (7.50% of \$1,450.00)	108.75
9/27/2022	Check mgmt fee nevada	mgmt fee nevada	Tahoe Property Management	Management Fee 8/27/2022 - 9/27/2022 (7.50% of \$1,450.00)	108.75
10/26/2022	Check	Check	Tahoe Property Management	Management Fee 9/28/2022 - 10/26/2022 (7.50% of \$1,450.00)	108.75
11/28/2022	Check	Check	Tahoe Property Management	Management Fee 10/27/2022 - 11/28/2022 (7.50% of \$1,450.00)	108.75



# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
 3053 Harrison Avenue, Suite #201  
 South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
12/20/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 11/29/2022 - 12/20/2022 (7.50% of \$1,650.00)	115.50
12/27/2022	Check mgmt fee nevada	mgmt fee nevada	Tahoe Property Management	Management Fee 11/29/2022 - 12/27/2022 (7.50% of \$1,650.00)	123.75
<b>Total for Management Fees</b>					<b>\$1,561.67</b>
<b>Repairs</b>					
2/3/2022	Check 3526	3526	Kingsbury Greater Improvement District	KGID 160 Pineridge, 12/1/21-12/31/21	175.88
<b>Total for Repairs</b>					<b>\$175.88</b>
<b>Utilities</b>					
2/7/2022	Check 3531	3531	Kingsbury Greater Improvement District	KFI District, 160 Pineridge, 01/01/2022- 01/31/2022	96.27
2/16/2022	Check 3535	3535	Kingsbury Greater Improvement District	160 Pineridge	10.47
4/14/2022	Check 3591	3591	Kingsbury Greater Improvement District	KGID 160 PR 3.1 - 3.31	167.23
5/11/2022	Check 3615	3615	Kingsbury Greater Improvement District	KGID 4.1 - 4.30	84.69
6/15/2022	Check 3467	3467	Kingsbury Greater Improvement District	KGID 160 PR 5/1-5/31	84.57
7/12/2022	Check 3490	3490	Kingsbury Greater Improvement District	KGIB 160 Pineridge 6/1-6/30	84.84
8/25/2022	Check 3657	3657	Kingsbury Greater Improvement District	160 pr ACCT #80	83.31
9/23/2022	Check 3689	3689	Kingsbury Greater Improvement District	KGID 160 Pineridge 8/1-8/31	195.53



# Income Statement Detailed

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South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
10/26/2022	Check 3714	3714	Kingsbury Greater Improvement District	KGID 160 Pine Ridge & 298 KG	64.65
11/28/2022	Check 3731	3731	Kingsbury Greater Improvement District	KGID 10.1 - 10.31160 Pine Ridge	73.51
12/20/2022	Check 3742	3742	Kingsbury Greater Improvement District	kgid 160 P	63.73
<b>Total for Utilities</b>					<b>\$1,008.80</b>
<b>Total Expense</b>					<b>\$2,746.35</b>
<b>Net Income for 160 Pine Ridge Drive</b>					<b>\$17,000.02</b>



# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
 3053 Harrison Avenue, Suite #201  
 South Lake Tahoe, CA 96150

## 298 Kingsbury Grade Road

Date	Type	Check No.	Name	Memo	Amount
<b>Income</b>					
<b>Other Income</b>					
3/9/2022	Payment	3878	Unit 1B - Valorie Suzan Hazley	Payment	45.20
3/28/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	50.00
4/7/2022	Payment	3892	Unit 1B - Valorie Suzan Hazley	Payment	48.21
4/7/2022	Payment	5051	Unit 1G - . Socotra Capital	Payment	50.00
5/4/2022	Payment	1629	Unit 1G - . Socotra Capital	Payment	50.00
5/5/2022	Payment	3915	Unit 1B - Valorie Suzan Hazley	Payment	96.02
6/9/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	100.00
6/11/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	300.00
6/30/2022	Payment	1631	Unit 1G - . Socotra Capital	Payment	100.00
7/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	50.00
8/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	50.00
9/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	50.00
10/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	50.00
10/17/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	100.00
11/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	50.00
11/12/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	25.00
12/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	50.00
12/21/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	25.00
<b>Total for Other Income</b>					<b>\$1,289.43</b>
<b>Rent Income</b>					



Tahoe Property Management

# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
3053 Harrison Avenue, Suite #201  
South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
1/1/2022	Payment		Unit 1E - Katy Rhamey	by Kate Rhamey	650.00
1/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
1/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
1/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
1/3/2022	Payment	4429	Unit 1C & 1H - D.A. Davidson & Co	Payment	479.75
1/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
1/5/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	700.00
1/5/2022	Payment		Unit 1F - Katy Rhamey	by Kate Rhamey	583.00
1/5/2022	Payment		Unit 1F - Katy Rhamey	by Kate Rhamey	500.00
1/10/2022	Payment	3776	Unit 2B - Bruce L. Cable, CPA	Payment	850.00
1/10/2022	Payment	3837	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29
1/13/2022	Payment	5046	Unit 1G - . Socotra Capital	Payment	325.00
1/29/2022	Payment	5455	Unit 1C & 1H - D.A. Davidson & Co	Payment	480.43
1/31/2022	Payment	3778	Unit 2B - Bruce L. Cable, CPA	Payment	850.00
2/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
2/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
2/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
2/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
2/2/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
2/4/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	700.00
2/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
2/14/2022	Payment	3857	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29



# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
 3053 Harrison Avenue, Suite #201  
 South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
2/23/2022	Payment	5049	Unit 1G - . Socotra Capital	Payment	325.00
2/25/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
2/25/2022	Payment	6736	Unit 1C & 1H - D.A. Davidson & Co	Payment	480.63
2/28/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	700.00
3/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
3/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
3/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
3/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
3/1/2022	Applied Deposit		Unit 1F -	Prepaid March Rent	500.00
3/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
3/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
3/8/2022	Payment	325	Unit 1G - . Socotra Capital	Payment	325.00
3/9/2022	Payment	3878	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29
3/28/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	650.00
3/30/2022	Payment	8002	Unit 1C & 1H - D.A. Davidson & Co	Payment	487.41
3/30/2022	Payment	3792	Unit 2B - Bruce L. Cable, CPA	Payment	928.75
4/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
4/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
4/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
4/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
4/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
4/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00





Tahoe Property Management

# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
3053 Harrison Avenue, Suite #201  
South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
4/7/2022	Payment	3892	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29
4/7/2022	Payment	5051	Unit 1G - . Socotra Capital	Payment	275.00
4/8/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
4/29/2022	Payment	8916	Unit 1C & 1H - D.A. Davidson & Co	Payment	481.38
5/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
5/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
5/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
5/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
5/4/2022	Payment	1629	Unit 1G - . Socotra Capital	Payment	275.00
5/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
5/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
5/5/2022	Payment	3915	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29
5/11/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
5/27/2022	Payment	9902	Unit 1C & 1H - D.A. Davidson & Co	Payment	481.38
5/27/2022	Payment	3809	Unit 2B - Bruce L. Cable, CPA	Payment	865.00
6/1/2022	Payment	1630	Unit 1G - . Socotra Capital	Payment	325.00
6/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
6/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
6/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
6/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
6/2/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
6/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00



# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

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3053 Harrison Avenue, Suite #201  
South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
6/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
6/9/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	1,300.00
6/13/2022	Payment	3932	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29
6/13/2022	Payment	3811	Unit 2B - Bruce L. Cable, CPA	Payment	1,606.25
6/27/2022	Payment	361031	Unit 1C & 1H - D.A. Davidson & Co	Payment	644.19
6/30/2022	Payment	1631	Unit 1G - . Socotra Capital	Payment	225.00
7/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
7/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
7/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
7/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
7/1/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
7/1/2022	Payment	3813	Unit 2B - Bruce L. Cable, CPA	Payment	850.00
7/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	650.00
7/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
7/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
7/12/2022	Payment	3954	Unit 1B - Valorie Suzan Hazley	Payment	1,266.29
7/28/2022	Payment	362020	Unit 1C & 1H - D.A. Davidson & Co	August Rent	579.17
8/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
8/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
8/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
8/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
8/1/2022	Payment	3820	Unit 2B - Bruce L. Cable, CPA	August Rent & \$15.00 towards utilities	850.00



Tahoe Property Management

# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
 3053 Harrison Avenue, Suite #201  
 South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
8/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	650.00
8/4/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
8/4/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
8/4/2022	Reversed Payment		Unit 1D - Sophia Stewart	REVERSED - (R01) Balance is not sufficient to cover value of transaction.: by Sophia Stewart	(290.00)
8/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
8/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
8/5/2022	Payment	3970	Unit 1B - Valorie Suzan Hazley	August Rent	1,266.29
8/29/2022	Payment	3179	Unit 1C & 1H - D.A. Davidson & Co	September Rent	221.77
9/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
9/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
9/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
9/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
9/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	650.00
9/2/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
9/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
9/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
9/6/2022	Payment	3825	Unit 2B - Bruce L. Cable, CPA	September Rent	850.00
9/8/2022	Payment	3988	Unit 1B - Valorie Suzan Hazley	September Rent	1,266.29
9/30/2022	Payment	4001	Unit 1B - Valorie Suzan Hazley	October Rent & Signage Fee	1,266.21
9/30/2022	Payment	4203	Unit 1C & 1H - D.A. Davidson & Co	Payment	529.17
10/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
10/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00



# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
3053 Harrison Avenue, Suite #201  
South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
10/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
10/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
10/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	650.00
10/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
10/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
10/5/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
11/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
11/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
11/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
11/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
11/1/2022	Payment	365346	Unit 1C & 1H - D.A. Davidson & Co	November Rent	534.56
11/1/2022	Payment	3829	Unit 2B - Bruce L. Cable, CPA	November Rent, Utilities- NV Energy, SW GAS	944.17
11/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	650.00
11/2/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
11/5/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,540.00
11/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
11/7/2022	Payment	4026	Unit 1B - Valorie Suzan Hazley	November Rent	1,266.24
11/9/2022	Applied Deposit		Unit 1C & 1H -	part of october rent	260.79
11/15/2022	Payment	3832	Unit 2B - Bruce L. Cable, CPA	October Rent & Utilities	755.83
11/28/2022	Payment	4038	Unit 1B - Valorie Suzan Hazley	NV Energy and Gas Bill	88.92
11/28/2022	Payment	6368	Unit 1C & 1H - D.A. Davidson & Co	December Rent	531.42



Tahoe Property Management

# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
3053 Harrison Avenue, Suite #201  
South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
11/30/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	1,100.00
12/1/2022	Payment		Unit 1E - Katy Rhamey	by Katy Rhamey	650.00
12/1/2022	Payment		Unit 2F - Peter & Katrin Sienkiewicz	by Peter & Katrin Sienkiewicz	125.00
12/1/2022	Payment		Unit 2E - Ken Burrows	by Ken Burrows	150.00
12/1/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	290.00
12/1/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	202.31
12/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	447.69
12/5/2022	Payment		Unit 1A - Black Tie Ski Rentals	by Black Tie Ski Rentals	1,540.00
12/5/2022	Payment		Unit 1F - Katy Rhamey	by Katy Rhamey	500.00
12/13/2022	Payment	4045	Unit 1B - Valorie Suzan Hazley	December Rent & Sign	1,177.50
12/30/2022	Payment	367568	Unit 1C & 1H - D.A. Davidson & Co	Payment	635.19
12/30/2022	Payment	3840	Unit 2B - Bruce L. Cable, CPA	Payment	817.49
<b>Total for Rent Income</b>					<b>\$93,958.21</b>
<b>Utility Income</b>					
1/5/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	77.84
1/10/2022	Payment	3776	Unit 2B - Bruce L. Cable, CPA	Payment	54.34
1/10/2022	Payment	3837	Unit 1B - Valorie Suzan Hazley	Payment	79.38
2/2/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	50.24
2/4/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	43.00
2/7/2022	Payment	3779	Unit 2B - Bruce L. Cable, CPA	Payment	56.27
2/14/2022	Payment	3857	Unit 1B - Valorie Suzan Hazley	Payment	3.00
2/25/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	53.81
2/28/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	46.07



# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

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3053 Harrison Avenue, Suite #201  
South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
3/7/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	53.04
3/9/2022	Payment	3789	Unit 2B - Bruce L. Cable, CPA	Payment	60.28
3/22/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	56.93
3/28/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	48.72
6/2/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	91.97
6/9/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	78.72
6/11/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	522.69
6/13/2022	Payment	3932	Unit 1B - Valorie Suzan Hazley	Payment	3.00
6/13/2022	Payment	3811	Unit 2B - Bruce L. Cable, CPA	Payment	93.75
7/1/2022	Payment	3813	Unit 2B - Bruce L. Cable, CPA	Payment	15.00
7/5/2022	Payment	3815	Unit 2B - Bruce L. Cable, CPA	NV Energy 5/12-6/14	41.64
7/12/2022	Payment	3954	Unit 1B - Valorie Suzan Hazley	Payment	108.49
8/1/2022	Payment	3820	Unit 2B - Bruce L. Cable, CPA	August Rent & \$15.00 towards utilities	15.00
8/4/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	50.61
8/29/2022	Payment	3179	Unit 1C & 1H - D.A. Davidson & Co	September Rent	49.06
10/15/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	9.17
10/17/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	70.48
10/20/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	7.85
10/20/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	48.11
10/25/2022	Payment		Unit 1D - Sophia Stewart	by Sophia Stewart	15.59
11/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	41.18
11/12/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	431.40
11/15/2022	Payment	3832	Unit 2B - Bruce L. Cable, CPA	October Rent & Utilities	371.87
12/2/2022	Payment		Unit 2H - Coral Sabia	by Coral Sabia	202.31



# Income Statement Detailed

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 3053 Harrison Avenue, Suite #201  
 South Lake Tahoe, CA 96150

1/1/2022 - 12/31/2022, Cash basis

Date	Type	Check No.	Name	Memo	Amount
12/13/2022	Payment	4045	Unit 1B - Valorie Suzan Hazley	December Rent & Sign	88.71
12/15/2022	Payment		Unit 2I & J - Shannon Liebel	by Shannon Liebel	277.22
12/20/2022	Payment	3835	Unit 2B - Bruce L. Cable, CPA	NV Energy 53.27, SW Gas 42.65& 90.70 & 123.89	310.51
12/21/2022	Payment		Unit 1A - . Black Tie Ski Rentals	by . Black Tie Ski Rentals	1,495.43
12/30/2022	Payment	3839	Unit 2B - Bruce L. Cable, CPA	Payment	791.38
<b>Total for Utility Income</b>					<b>\$5,914.06</b>
<b>Total Income</b>					<b>\$101,161.70</b>

## Expense

### Management Fees

1/28/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 12/29/2021 - 1/28/2022 (7.50% of \$8,607.56)	645.57
3/28/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 1/29/2022 - 3/28/2022 (7.50% of \$15,753.64)	1,181.52
4/26/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 3/29/2022 - 4/26/2022 (7.50% of \$7,312.45)	548.43
5/27/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 4/27/2022 - 5/27/2022 (7.50% of \$7,724.05)	579.30
6/27/2022	Check Mgmt fee KGID	Mgmt fee KGID	Tahoe Property Management	Management Fee 5/28/2022 - 6/27/2022 (7.50% of \$9,496.73)	712.25
7/26/2022	Check mgmt fee NV	mgmt fee NV	Tahoe Property Management	Management Fee 6/28/2022 - 7/26/2022 (7.50% of \$7,346.29)	550.97
8/26/2022	Check mgmt fee NV	mgmt fee NV	Tahoe Property Management	Management Fee 7/27/2022 - 8/26/2022 (7.50% of \$7,700.46)	577.53
9/27/2022	Check mgmt fee nevada	mgmt fee nevada	Tahoe Property Management	Management Fee 8/27/2022 - 9/27/2022 (7.50% of \$7,343.06)	550.73
10/26/2022	Check	Check	Tahoe Property Management	Management Fee 9/28/2022 - 10/26/2022 (7.50% of \$6,800.38)	510.03



# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

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South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
11/28/2022	Check		Tahoe Property Management	Management Fee 10/27/2022 - 11/28/2022 (7.50% of \$9,386.93)	704.02
12/20/2022	Check mgmt fee KGID	mgmt fee KGID	Tahoe Property Management	Management Fee 11/29/2022 - 12/20/2022 (7.50% of \$6,182.50)	463.69
12/27/2022	Check mgmt fee nevada	mgmt fee nevada	Tahoe Property Management	Management Fee 11/29/2022 - 12/27/2022 (7.50% of \$6,182.50)	463.69
<b>Total for Management Fees</b>					<b>\$7,487.73</b>
<b>Repairs</b>					
2/3/2022	Check 3525	3525	Kingsbury Greater Improvement District	KGID 298Kingsbury 12/1/21-12/31/21	727.29
<b>Total for Repairs</b>					<b>\$727.29</b>
<b>Utilities</b>					
2/10/2022	Check 3533	3533	Kingsbury Greater Improvement District	KFI District, 298 Kingsbury, 1/1/22-1/31/22	356.79
2/16/2022	Check 3535	3535	Kingsbury Greater Improvement District	298Kingsbury Grade	43.37
4/14/2022	Check 3591	3591	Kingsbury Greater Improvement District	KGID 298 KG 3.1-3.31	892.52
5/11/2022	Check 3615	3615	Kingsbury Greater Improvement District	KGID 4.1-4.30	350.83
6/15/2022	Check 3468	3468	Kingsbury Greater Improvement District	KGID 298 KG 5/1-5/31	363.25
8/25/2022	Check 3657	3657	Kingsbury Greater Improvement District	298 KG KGID acct #81	344.74
8/25/2022	Check 3658	3658	Kingsbury Greater Improvement District	298 Kingsbury acct #81	343.90





Tahoe Property Management

# Income Statement Detailed

1/1/2022 - 12/31/2022, Cash basis

Prepared By: Tahoe Property Management  
 3053 Harrison Avenue, Suite #201  
 South Lake Tahoe, CA 96150

Date	Type	Check No.	Name	Memo	Amount
9/23/2022	Check 3690	3690	Kingsbury Greater Improvement District	KGID 298 Kingsbury 8/1-8/31	383.81
10/26/2022	Check 3714	3714	Kingsbury Greater Improvement District	KGID 160 Pine Ridge & 298 KG	343.35
11/28/2022	Check 3731	3731	Kingsbury Greater Improvement District	KGID 10.1 - 10.31 298 Kingsbury Grade	344.41
12/20/2022	Check 3742	3742	Kingsbury Greater Improvement District	kgid 298 K	342.58
<b>Total for Utilities</b>					<b>\$4,109.55</b>
<b>Total Expense</b>					<b>\$12,324.57</b>
<b>Net Income for 298 Kingsbury Grade Road</b>					<b>\$88,837.13</b>





STATE OF NEVADA  
DEPARTMENT OF TAXATION

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

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

JOE LOMBARDO  
*Governor*  
TONY WREN  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

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

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

January 30, 2023

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

Re: Annual Audit Report – Fiscal Year 2022

Dear Mr. Dion:

Pursuant to NRS 354.6245, the Department of Taxation is charged with the review of all annual audits to determine their compliance with statutes and/or regulations. The Department must also identify all violations of statute and/or regulations reported therein.

The Department has completed its review of your audit report and NO violations of statute and/or regulations were noted. The auditor met the statutory provisions required by NRS 354.624 and NRS 354.6241.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Ande Thorpe".

Ande Thorpe  
Budget Analyst  
Local Government Finance  
Department of Taxation



## Preliminary Project Schedule KGID Building 160 Improvements

02/07/2023

### The Proposed Project Schedule is as follows:

Consultant Agreements	October 3, 2022
TRPA Coordination Start (Scope and timing unknown)	October 17, 2022
<i>TRPA and Civil run on a parallel track with building design</i>	
Project Kick-Off Meeting	November 1, 2022
Schematic Design Package Due	November 18, 2022
<i>Schematic Design Presentation</i>	<i>November 22, 2022</i>
Thanksgiving	November 24-25, 2022
Design Development Package Due	December 13, 2022
<i>Design Development Presentation</i>	<i>December 13, 2022</i>
Christmas / New Year's Holiday	December 24 – January 1, 2023
Martin Luther King Jr. Day	January 16, 2023
50% Construction Documents (1 <sup>st</sup> floor only)	February 3, 2023
<i>Internal Design Team only</i>	
<b>Presidents Day</b>	<b>February 20, 2023</b>
<b>100% Construction Documents (with 2<sup>nd</sup> floor)</b>	<b>March 21, 2023</b>
<i>Building Department Review Period – approx. 4 weeks</i>	
<i>Design Team Response Period – 1 week</i>	
<b>Bid Documents</b>	<b>April 25, 2023</b>



Good morning Mitch,

Here is a look at our CD rates today. I believe we will need to follow the Nevada state statutes for investing with this money, is that correct? If so, we will need to issue any CDs in “negotiable” form. Which means they will have a cusip and are deliverable through the DTC system. Because of the DTC delivery feature, the minimum on each CD is \$500,000. I am sorry I didn't think of that yesterday when we were talking.

**U.S. Bank CD Rates – January 27, 2023**

<b>Maturity</b>	<b>Rate</b>	<b>Amount</b>
3-15-23	3.50%	
4-17-23	3.60%	
5-15-23	3.60%	
6-15-23	3.70%	
7-14-23	3.80%	
8-15-23	3.80%	
9-15-23	3.80%	
10-13-23	4.00%	
11-15-23	4.00%	
12-15-23	4.00%	
1-17-24	4.10%	
2-25-24	4.10%	

To make this as easy as possible for you, you can reply to this email and simply add the amount of the CD you would like for each maturity in the “Amount” column. Thanks for your time.  
Jeff

**Jeff Holliday**

Money Center Institutional Sales  
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## US Treasury Ladder

Amount	Issuer	Coupon Rate	Maturity	Yield to Maturity
\$ 500,000.00	TREASURY BILL	0	2/28/2023	4.34
\$ 500,000.00	TREASURY BILL	0	3/31/2023	4.54
\$ 500,000.00	TREASURY BILL	0	4/25/2023	4.71
\$ 750,000.00	TREASURY BILL	0	6/1/2023	4.72
\$ 750,000.00	TREASURY BILL	0	7/13/2023	4.85
\$ 500,000.00	TREASURY BILL	0	12/28/2023	4.72
\$ 1,000,000.00	TREASURY BILL	0	3/31/2024	4.69
\$ 1,000,000.00	US TREASURY NOTE	2.125	6/30/2024	4.64
\$ 750,000.00	US TREASURY NOTE	3.00	9/30/2024	4.59
\$ 750,000.00	US TREASURY NOTE	4.25	1/15/2025	4.48
\$ 500,000.00	US TREASURY NOTE	1.125	4/15/2025	4.37
\$ 500,000.00	US TREASURY NOTE	2.625	7/15/2025	4.29
\$ 500,000.00	US TREASURY NOTE	3.00	11/15/2025	4.25
\$ 500,000.00	US TREASURY NOTE	4.50	2/22/2026	4.20
<b>\$ 9,000,000.00</b>				<b>4.53</b>

**\$9,000,000 X 4.53% = \$407,700 in approximate annual interest income**

## Brokered CD Ladder

Amount	Issuer	Coupon Rate	Maturity	Term	First Call	Call Price
\$ 250,000.00	Old National Bank	4.30	3/3/2023	1 mo	-	0
\$ 250,000.00	Five Star Bk Roseville Calif	4.45	4/10/2023	2 mo	-	0
\$ 250,000.00	First Federal Bank Fl	4.50	5/8/2023	3 mo	-	0
\$ 250,000.00	City National Bank Of Fl	4.50	5/10/2023	3 mo	-	0
\$ 250,000.00	Renasant Bk Tupelo Miss	4.50	6/8/2023	4 mo	-	0
\$ 250,000.00	Cambridge Trust Co Ma	4.55	7/3/2023	5 mo	-	0
\$ 250,000.00	New Rep Bk Charlotte North Car	4.60	8/7/2023	6 mo	-	0
\$ 250,000.00	Origin Bk	4.65	8/8/2023	6 mo	-	0
\$ 250,000.00	Charles Schwab Bk Ssb Westlake	4.70	11/2/2023	9 mo	-	0
\$ 250,000.00	Eaglebank Bethesda Md	4.70	11/3/2023	9 mo	-	0
\$ 250,000.00	Veritex Cmnty Bk Na Dallas Tx	4.70	11/7/2023	9 mo	-	0
\$ 250,000.00	Cedar Rapids Bk & Tr Co Iowa	4.65	12/6/2023	10 mo	-	0
\$ 250,000.00	BankUnited Natl Assn Miami	4.70	2/8/2024	1 yr	-	0
\$ 250,000.00	Raymond James Bank Na	4.75	2/8/2024	1 yr	-	0
\$ 250,000.00	Townebank Portsmouth Va	4.65	2/8/2024	1 yr	-	0
\$ 250,000.00	Haven Svgs Bk Hoboken N J	4.65	2/9/2024	1 yr	-	0
\$ 250,000.00	Southstate Bk Natl Assn Winter	4.75	2/9/2024	1 yr	-	0
\$ 250,000.00	Valley Natl Bk Wayne	4.75	2/9/2024	1 yr	-	0
\$ 250,000.00	Parkway Bank & Trust Co	4.75	2/14/2024	1 yr	-	0
\$ 250,000.00	Synovus Bank Ga	4.70	5/9/2024	15 mo	-	0
\$ 250,000.00	Washington Tr Co Westerly RI	4.65	5/9/2024	15 mo	-	0
\$ 250,000.00	John Marshall Bancorp Inc	4.55	9/10/2024	18 mo	-	0
\$ 250,000.00	Machias Svgs Bk Me	4.45	2/7/2025	2 yr	-	0
\$ 250,000.00	Veritex Community Bk Na	4.50	2/13/2025	2 yr	-	0
\$ 250,000.00	Incrediblebank Wausau Wis	4.60	8/1/2025	2.5 yr	8/3/2023	100
\$ 250,000.00	Devon Bk Chicago Ill	4.00	2/9/2026	3 yr	-	0
\$ 250,000.00	Morgan Stanley Bk N A	4.25	2/9/2026	3 yr	-	0
\$ 250,000.00	Morgan Stanley Private Bk Natl	4.25	2/9/2026	3 yr	-	0
\$ 250,000.00	Burke Herbert Finl Svcs Corp	4.75	2/13/2026	3 yr	2/13/2024	100
\$ 250,000.00	Peoples Bank Clifton Tn	4.00	2/17/2026	3 yr	-	0
\$ 250,000.00	Jefferson Bank	4.70	2/23/2026	3 yr	8/22/2023	100
\$ 250,000.00	First Utd Bk & Tr Company	4.00	2/8/2027	4 yr	-	0
\$ 250,000.00	Pacific Westn Bk Beverly Hills	4.75	2/8/2027	4 yr	2/8/2024	100
\$ 250,000.00	Citizens Community Federal Natl Assn	4.60	2/10/2028	5 yr	2/10/2024	100
\$ 250,000.00	Chesapeake Bank	4.75	2/14/2028	5 yr	8/13/2023	100
\$ 250,000.00	Jefferson Bk San Antonio	4.70	2/22/2028	5 yr	8/22/2023	100
<b>\$ 9,000,000.00</b>		<b>4.56</b>				

**\$9,000,000 X 4.56% = \$410,400 in approximate annual interest income**

<b>CURRENT</b>	\$9,000,000	0.20%
<b>Bank Deposit</b>	Annual Interest	\$ 18,000.00

<b>Treasury Ladder</b>	\$9,000,000	4.53%
	Annual interest	\$ 407,700.00

<b>CD Ladder</b>	\$9,000,000	4.56%
	Annual Interest	\$ 410,400.00

<b>US Govt. MMF</b>	\$9,000,000	4.07%
	Annual Interest	\$ 366,300.00

**Annual Interest Comparison**

1 yr Treas. Ladder	\$407,700
Bank Deposit	\$18,000
Net Gain	\$389,700

2 yr CD Ladder	\$410,400
Bank Deposit	\$18,000
Net Gain	\$392,400

US Govt. MMF	\$366,300
Bank Deposit	\$18,000
Net Gain	\$348,300

<b>CURRENT</b>	\$9,000,000	3.19%
<b>NV LGIP</b>	Annual Interest	\$ 287,100.00

<b>Treasury Ladder</b>	\$9,000,000	4.53%
	Annual interest	\$ 407,700.00

<b>CD Ladder</b>	\$9,000,000	4.56%
	Annual Interest	\$ 410,400.00

<b>US Govt. MMF</b>	\$9,000,000	4.07%
	Annual Interest	\$ 366,300.00

**Annual Interest Comparison**

1 yr Treas. Ladder	\$407,700
Bank Deposit	\$287,100
Net Gain	\$120,600

2 yr CD Ladder	\$410,400
Bank Deposit	\$287,100
Net Gain	\$123,300

US Govt. MMF	\$366,300
Bank Deposit	\$287,100
Net Gain	\$79,200

US Government Money Market Fund is liquid and is a generally similar parking spot as the NV LGIP





MEMO TO: Mitch Dion, General Manager

FROM: Brandon Garden, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of February 21, 2022

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

Leaks Repaired - 2

Turn On/Offs - 19

Profiles/Leak Detects/Frozen Meters - 8

Escrow Reads/Meter Re-Reads - 16

Inspections - 2

**UTILITY OPERATIONS:**

All focus for the utility crews was put into snow removal at all district sites, storm drain clearing, and tree/limb trimming. Guidepost and snow pole replacement when and where needed. We are going to see the potential for a large amount of guidepost replacements that will become evident when the snow melts away.

With the colder temperatures we have received multiple calls related to frozen pipes. All of the issues have been on the customer's side but time consuming effort has been required of the utility crews to remove snow from the meters to shut off services. In most cases the cost to expose the meters has been significant for labor and equipment.

The UVT analyzer at Station 1 was not reporting the uv transmittance to the reactors. Through troubleshooting and tech support from Trojan UV the issue is believed to be with an electrical block connector. I am in the process of finding the best purchase option for this part.

Byran Moss and I have been working on connection permit plan reviews. Many have been approved for customers wanting to begin work at the beginning of the dig season. More information has been requested from applicants that did not supply proper information.

Crew continues to monitor the sump pump at 357 Terrace View Street. The pump failed and a new one will be installed by the end of the week.

Thunderbird Communications has performed updates to the SCADA system. The power supply for the main RTU at Station 2 failed. A backup unit was installed to get the system functional, and a replacement was ordered to have on hand as an essential maintenance item.

Supply purchases have been made for treatment chemicals and maintenance supplies.

**VEHICLES and EQUIPMENT:**

Replaced brake pads on utility truck 1726.  
 Small engine maintenance has started and is ongoing.

**TRAINING:**

All utility personnel attended monthly safety meeting.

**PROJECTS:**

Reviewed and supplied comments on 90% review for the 2023 Waterline Project and material procurement.

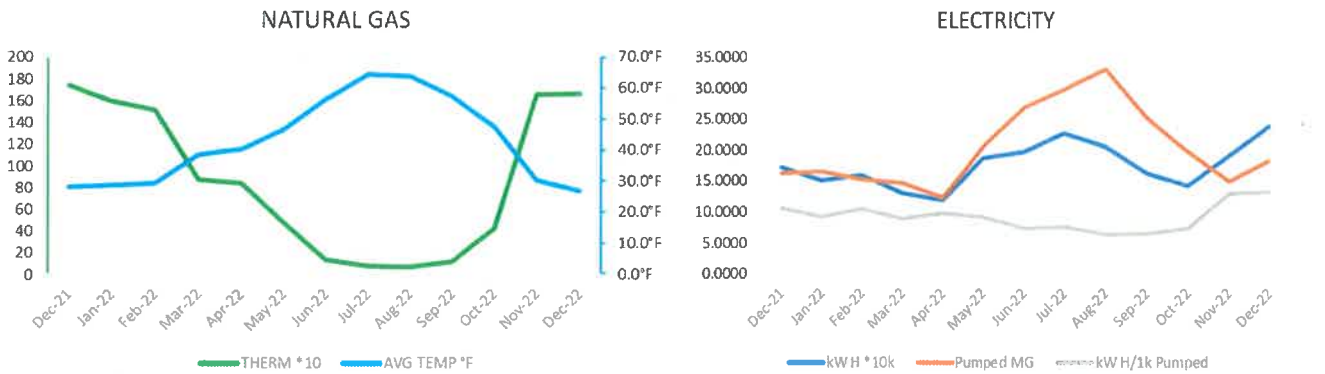
Attended meeting with RCI to discuss the upcoming Station 3 facility and reservoir/tank project.

Market Street Lift Station kickoff discussion was held with Dowl.

**WATERLOSS:**

Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
<b>YEAR</b>												
Jan-23	18,172,500	0	18,000	29,826	18,160,674	13,641,521	4,519,153	25%	15,060,000	15,048,174	1,406,653	9%
Feb-23					0		0	#DIV/0!		0	0	#DIV/0!
Mar-23					0		0	#DIV/0!		0	0	#DIV/0!
Apr-23					0		0	#DIV/0!		0	0	#DIV/0!
May-23					0		0	#DIV/0!		0	0	#DIV/0!
Jun-23					0		0	#DIV/0!		0	0	#DIV/0!
Jul-23					0		0	#DIV/0!		0	0	#DIV/0!
Aug-23					0		0	#DIV/0!		0	0	#DIV/0!
Sep-23					0		0	#DIV/0!		0	0	#DIV/0!
Oct-23					0		0	#DIV/0!		0	0	#DIV/0!
Nov-23					0		0	#DIV/0!		0	0	#DIV/0!
Dec-23					0		0	#DIV/0!		0	0	#DIV/0!
<b>TOTAL</b>	<b>18,172,500</b>	<b>0</b>	<b>18,000</b>	<b>29,826</b>	<b>18,160,674</b>	<b>13,641,521</b>	<b>4,519,153</b>	<b>25%</b>	<b>15,060,000</b>	<b>15,048,174</b>	<b>1,406,653</b>	<b>9%</b>
<b>YEAR</b>												
Jan-22	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%
Feb-22	15,252,000	24,172	46,000	22,366	15,299,806	11,449,959	3,849,847	25%	13,320,000	13,367,806	1,917,847	14%
Mar-22	14,649,000	22,126	23,000	43,712	14,650,414	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%
<b>TOTAL</b>	<b>253,240,600</b>	<b>311,242</b>	<b>741,000</b>	<b>305,694</b>	<b>229,471,066</b>	<b>212,380,591</b>	<b>41,606,557</b>	<b>18%</b>	<b>226,110,000</b>	<b>226,856,548</b>	<b>14,475,957</b>	<b>6%</b>

## ENERGY USAGE:



## FUEL











# MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID  
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL  
DATE: February 14, 2023  
SUBJECT: Engineering Report for the Meeting of February 21, 2023

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## **GENERAL**

- Assisted with general service request items and general correspondence.
- Water treatment plant meter calibration correspondence.
- System water loss calculation.

## **PROJECTS**

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

- No project needs last month.

### **Task Order #53: 2021 Waterline and Road Improvement Project**

- Update of KGID's GIS with the record drawing information is taking place.

### **Task Order #54: Sewer Master Plan**

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

### **Task Order #59: FY23 GIS On-Call**

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

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

- FY23: Andria and Barrett (West)
  - Miscellaneous support for engineering design efforts under TO#61
- FY 24-25 efforts will commence once site conditions allow (no snow).

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

- 90% design plans and contract documents were submitted to KGID on January 27<sup>th</sup> for review and comment. Comments were received and are being incorporated into the design for the final design.
- The material procurement was advertised for bid on January 25<sup>th</sup>, bids due on February 15<sup>th</sup>, and awarded at the February 21<sup>st</sup> KGID Board Meeting.
- Construction bid will be advertised on February 16<sup>th</sup>, due on March 10<sup>th</sup>, with an award at the March 21<sup>st</sup> Board Meeting.

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

- A kickoff site visit meeting is scheduled for February 24<sup>th</sup> to review the site and collect information relevant to design.
- Preliminary preparation of plans and specifications has begun.







**MEMO TO:** Mitch Dion, General Manager

**FROM:** Judy Brewer, Administrative & Human Resource Supervisor

**SUBJECT:** Status Report for the meeting of February 21, 2023

**Rental Properties**

- Currently, two remaining tenants within building 160 Pineridge were provided notice ending their leases.
- Minimal exterior landscape work was done in 2022, considerable work should be completed next Spring to restore the site. Repairs to the large sign, irrigation work and restoration of landscaped areas all are needed
- Awaiting proposal from the Property Manager to fix roof leaks in 298 Bldg
- Reviewing the level of custodial support and performance at Pineridge/Kingsbury rentals

**Miscellaneous**

- Continued effort to collect large past due accounts
- Utility Billing Coordinator assuming Account duties to fill in on vacation
- Drafted RFQ for auditing service
- Reviewing and updating routine forms and customer facing documents to reflect service-oriented tone and eliminate repetitive messaging
- Updating KGID Website at least twice a month

**Human Resource**

- Updating internal procedures and safety manual (many dated 2002)
- Minor revision to the personnel manual to reflect 9/80 schedule for time keeping and holidays
- Revising labor and productivity measurements and reporting
- Enrolling new Employee in Pers/Insurance/Union etc.

**General Information**

- Writing recommended revision to procedures to avoid shut off notices for accounts with nominal balance due
- Developing refund policy for balances with diminutive amounts. Evaluating cost effective alternatives to checks.
- Filling the gaps in Admin Team along with focusing on my own tasks
- Conducting an audit on all outstanding permits that we currently have
- Followed up with Douglas County regarding information needed for VHR's

Jan-22			Jan-23		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	1	50.00	OFF/ON	0	0.00
LEAK	0	0.00	LEAK	3	130.00
INSPECTION	11	215.00	INSPECTION	1	0.00
ONCALL	0	0.00	ONCALL	0	0.00
PROFIL	0	0.00	PROFIL	2	0.00
OFF	20	827.50	OFF	4	958.00
ESCROW	12	615.00	ESCROW	3	150.00
ON	8	580.00	ON	2	100.00
CHANGE	0	0.00	CHANGE	0	0.00
REREAD	3	0.00	REREAD	2	50.00
UPC	1	0.00	UPC	0	0.00
NEW	0	0.00	NEW	0	0.00
QUALITY	1	0.00	QUALITY	0	0.00
<b>TOTAL</b>	<b>57</b>	<b>2,287.50</b>	<b>TOTAL</b>	<b>17</b>	<b>1,388.00</b>
		<b>\$40.13/in</b>			<b>\$81.65/in</b>

