KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, SEPTEMBER 16, 2025

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday September 16, 2025, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

Electronic copies of the agenda and supporting materials are also available at the following website: • State of Nevada Public Notices website: https://notice.nv.gov/

Remote attendance is welcomed. To offer public comment prior to the meeting, individuals may submit comments using the drop box located at the district office entrance, or email to the District Secretary.

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **5883548.** Although the phone line accommodates multiple callers, should you receive a busy signal, please call back.

- Public comment is limited to three minutes and occurs at the beginning and end of the meeting and invited during the Board's consideration of each action item, as well as before action is taken.

Join the meeting using the link below via Zoom:

https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09&omn=84797905689
Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

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

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

ALL MATTERS ON THE BOARD AGENDA ARE SCHEDULED WITH POSSIBLE BOARD ACTION

AGENDA

5:00 P.M.

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Public Comment**
   This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda. Public comments will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.
5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting August 19, 2025, and Special Board meeting August 27, 2025.

NEW BUSINESS

7. **For Discussion and Possible Action:** Approve list of Claims, August/Sept. 2025
8. **For Discussion and Possible Action:** Review and Receive Financial Statements, Quarterly-April/May/June 2025
9. **For Discussion and Possible Action:** Courtney Walker Presentation - TMDL Water Quality Program Overview and the KGID–Douglas County Partnership
10. **For Discussion and Possible Action:** DOWL Market Street Lift Station Preliminary Engineering Report (PER) Task Order #71
11. **For Discussion and Possible Action:** Snow Removal Contract – Lopez Snow Removal
12. **For Discussion and Possible Action:** Health Savings Accounts (HSA) of Employees based upon by the Public Employees' benefits program (PEBP) for fiscal year 2025/2026

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

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

MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES TUESDAY
AUGUST 19, 2025

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada at 5:03 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL – Trustees in attendance were Trustees Parks, Johns, and Trigg. Nelson and Felton were in attendance by Zoom. Staff present were General Manager Derek Dornbrook, Administration and Human Resource Supervisor Judy Brewer, Utility Operations superintendent Joe Esenarro, Accountant II Brandy Johns, and General Counsel Chuck Zumpft. Public attendees included Tahoe Douglas Fire Chief Steve Prather, Cathy Stramat, Lopez Snow Removal Jaime and Sarah Lopez, Manchester Snow Removal Charlena Manchester, Jason Torres, and Rodney Von Ahsen.

PUBLIC COMMENT –
Cathy Stramat (298 Andria Drive):
Addressed concerns regarding the drain in front of her residence, noting it has been a long-standing issue. She suggested installing a new cement apron at the opening of the drain to improve water flow downhill.
Jaime and Sarah Lopez (Lopez Snow Removal):
Introduced themselves to the Board.

APPROVAL OF AGENDA – There were no questions.

M-08/19/2025-1 – Motion by Johns, seconded by Trigg, and unanimously passed to approve the agenda.

APPROVAL OF MINUTES – The minutes of the June 17 and July 15, 2025 board meeting were reviewed. Felton mentioned that the minutes should be reviewed for errors before approval.

M-08/19/2025-2 – Motion by Johns, seconded by Trigg, and unanimously passed to approve the June 17 and July 15, 2025 board meeting minutes with corrections.

NEW BUSINESS FOR POSSIBLE ACTION:

LIST OF CLAIMS – There was no public comment.

Parks and Trigg questioned several payment receipts.

M-08/19/2025-3 – Motion by Trigg, seconded by Parks, and unanimously passed to approve the list of claims as is.

REGARDING SHARED VEHICLE STORAGE FACILITY AND COST-SHARING AGREEMENT WITH TAHOE DOUGLAS FIRE PROTECTION DISTRICT: There was no public comment.

A discussion with Tahoe Douglas Fire Chief Steve Prather regarding the joint vehicle storage facility project, including determining square footage allocation, cost sharing and obtaining bids for a 10,000 square foot metal structure.

M-08/19/2025-4 – Motion by Johns, seconded by Trigg, and unanimously passed to authorize the General Manager to pursue a joint venture with Tahoe Douglas Fire Protection District (TDFPD) for the development of a shared storage facility.

DIRECTION REGARDING EVALUATION AND SELECTION PROCESS FOR SNOW REMOVAL SERVICES PROPOSAL: Lopez Snow Removal and Manchester Enterprises asked several questions regarding the RFP in advance of their submission on August 20, 2025.

The District issued an RFP for Snow Removal Services, with a submission deadline of **August 20, 2025**. The Board discussed the process for moving forward with the opening of RFP submissions. A **public opening of the sealed proposals** was scheduled for **August 21, 2025, at 10:00 a.m.** to open and read the proposals

M-08/19/2025-5– Motion by Trustee Trigg, seconded by Trustee Johns, to authorize evaluation of contractors responding to the current Snow Removal Services RFP. The motion was unanimously approved.

Additionally, staff recommended adoption of the **KGID Snow Removal Services – Proposal Evaluation Matrix** as the methodology for contractor selection.

ADOPTION OF RESOLUTION 2025-1 AUTHORIIZNG SUBMISSION OF LOAN APPLICATION TO THE NEVADA DIVISION OF ENVIRONMENTAL PROTECTION (NDEP) FOR THE WATERMAIN REPLACEMENT PROJECTS:
There was no public comment.

The Board discussed the requirement from the **Nevada Division of Environmental Protection (NDEP)** that a completed loan application must be submitted in order to qualify for financing under the **Drinking Water State Revolving Fund (DWSRF) program**. The exact timing of the application submission has not yet been determined.

M-08/19/2025-6– Motion by Felton, seconded by Parks, and unanimously passed to adopt the resolution as submitted.

FINANCIAL POSITION, OUTLOOK, AND CONSIDERATION OF RATE ADJUSTMENTS: - There was no public comment

The Board discussed the need for a rate study and the possibility of rate increases to address the financial concerns of the District. A special meeting in October will be scheduled to further review the District's financial situation and consider potential rate adjustments. Additionally, the Board approved an updated Master Service Agreement with Dowl Engineering.

M-08/19/2025-7– Motion by Johns, seconded by Felton, and unanimously passed to authorize a task order with Dowl, the District's contracted engineering firm, to complete a formal utility rate study.

APPROVE DOWL TASK ORDER NO. 70 FOR RATE STUDY: - There was no public comment

A discussion of Task Order No. 70, under the existing Master Services Agreement with Dowl, LLC, was discussed.

M-08/19/2025-8– Motion by Felton, seconded by Johns, and unanimously passed to approve Task Order No. 70 with Dowl for $60,000 to complete a Utility Rate Analysis for KGID's water and sewer utilities, and to authorize the General Manager to execute all associated documents.

CONSIDERATION OF AN UPDATED MASTER SERVICES AGREEMENT WITH DOWL FOR PROFESSIONAL SERVICES. - There was no public comment.

The District has maintained a Master Services Agreement (MSA) with Dowl Engineering since 2009. The current proposal updates the MSA to reflect current best practices, standards, and District needs.

M-08/19/2025-9– Motion by Johns, seconded by Parks, and unanimously passed to approve an updated master service agreement with Dowl Engineering.

DISCUSSION AND DIRECTION REGARDING ALTERNATIVES TO THE MARKET STREET LIFT STATION, INCLUDING POTENTIAL ELIMINATION AND DIRECT GRAVITY DISCHARGE TO DCLTSA WWRF. - There was no public comment.

The Board discussed options for addressing the deficiencies at the Market Street lift station. The District recommended conducting a feasibility study to explore two main alternatives:

- A direct gravity flow system
- A pump station upgrade

Trustee Nelson noted that utilizing the sewer authority's facilities would result in additional charges.

This item has been tabled until September 2025.

HEALTH SAVINGS ACCOUNTS (HSA) OF EMPLOYEES BASED UPON BY THE PUBLIC EMPLOYEES' BENEFITS PROGRAM (PEBP) FOR FISCAL YEAR 2025-2026. - There was no public comment

The board discussed HSA contributions and insurance plans, comparing the district's current plan to the union plan and state plan options. It was noted that exempt employees are required to pay more out-of-pocket than union employees.

This item has been tabled until September 2025.

ATTORNEY REPORT

Discussed a memo received from Freeman Mathis & Gary LLP regarding owners suing their own insurance company, CSA, for bad faith by failing to provide coverage in the Mize/Welch flood case.

BOARD REPORTS

Nothing to report.

MANAGEMENT REPORTS

General Manager's Reports

Information regarding the sale of 298 Kingsbury and researching the possibility of receiving grant money from USEPA.

Utility Operations Superintendent Report

All projects are on track.

Administrative and Human Resources Report

Discussed a new applicant for the Utility Billing Coordinator.

Engineer's Report

Provided a brief update on the projects.

CORRESPONDENCE

There were no comments.

FINAL PUBLIC COMMENT

There were no comments.

ADJOURNMENT

M-8/19/25-10 – Motion by Johns, seconded by Felton, and unanimously passed to adjourn the meeting at 8:18 p.m.

Respectfully submitted,

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Sandy Parks, Chair

Attest:

____
Cindy Trigg, Secretary

MINUTES OF THE SPECIAL MEETING AWARD OF THE SNOW REMOVAL CONTRACT KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES TUESDAY AUGUST 27, 2025

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada at 1:01p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL – In person attendance were Trustees Parks, Johns, Trigg, Nelson and Felton. Also, present were General Manager Derek Dornbrook, Utility Operations Superintendent Joe Esenarro, and General Counsel Chuck Zumpft. Public attendees included Sara and Jaime Lopez, Kathy Odom, Robert Hererra, Mike Paulson, Charlena Manchester, Jason Torres, Douglas Mathews, Diane Banning, Cory Lobato, Ben Tomson, and Larry Schussel. On Zoom Clint with Colbre, Paul Korbani and Jeff Enzo. Note: There may have been public attendees that did not use the sign-in sheet or identify themselves on Zoom.

PUBLIC COMMENT – There was no public comment

APPROVAL OF AGENDA – There were no questions.

M-08/27/2025-1 – Motion by Johns, seconded by Trigg, and unanimously passed to approve the agenda.

NEW BUSINESS FOR POSSIBLE ACTION:

CONSIDERATION AND POSSIBLE AWARD OF SNOW REMOVAL CONTRACT

The Kingsbury General Improvement District (District) received three Requests for Proposals (RFPs) for consideration and possible award of the 2025–2028 Snow Removal Contract.
All proposals were due to the District by August 21st. A total of three RFPs were submitted by the following firms for review by the Kingsbury Board of Trustees:

- Manchester Enterprises, Inc.
- Colbre Grading and Paving of Nevada, Inc.
- Lopez Snow Removal

The meeting began with a slide show highlighting the available equipment, resources, and operational capacity of each of the three contractors. This presentation was made prior to the Board's review and discussion of the submitted RFPs.

Colbre:
The Board began its review with the proposal submitted by Colbre Grading and Paving of Nevada, Inc. Trustees noted several deficiencies in the submission, including:

- Incomplete RFP documentation
- Highest overall cost among the submissions
- No demonstrated experience in the Tahoe Basin
- All equipment listed as rented, rather than owned
- Failure to provide required insurance information
- Lack of detail regarding company qualifications and the number of personnel available

Following this review, Dornbrook stated that further consideration should be narrowed to the proposals from Manchester Enterprises, Inc. and Lopez Snow Removal, due to the insufficient information provided in Colbre's submission.

Lopez:
During the Board's review of the proposal submitted by Lopez Snow Removal, the following comments were made:

- Nelson expressed that she was impressed with the thoroughness of the proposal. However, she raised concern about the company's lack of experience managing snow removal across large service areas such as the District's.
- Felton noted that the proposal was well-prepared and easy to read. He raised concern regarding the size and condition of the equipment and the company's plans for equipment storage. At the same time, he was impressed by the use of technology, including cameras and machine tracking.
- Trigg stated that the RFP was clear, easy to understand, and addressed all questions she had.
- Parks agreed that the proposal was well-organized and easy to read.

- Dornbrook remarked that he was impressed by the overall proposal as well as the quality of the equipment, specifically noting that all plow blades were equipped with gates or wings which could potentially reduce berm conditions.

Concerns: Where would they store their equipment, the quantity and size of equipment, Insurance in NV, (Doesn't need a contractor's License by the state contractors board). John's raised concerns regarding the number of employees, flat-rate pricing and lack of road experience. Parks mentioned fiscal responsibility of the District and the concern that selecting Lopez could result in an excess balance in the snow fund at the end of the season. Dornbrook raised concerns regarding the staff and their lack of experience serving the District.

Response from Lopez: Lopez explained that their flat-rate pricing structure includes snow removal around hydrants and should be viewed as a long-term investment, even though profit margins may be limited. They stated that larger equipment will be designated specifically for KGID and that additional resources would be made available if required. They further noted that two different tracking systems are in place, with some features built into newer equipment, to ensure accountability and efficiency.
Lopez emphasized that communication and integrity are core values of their operation. Their crew is housed and employed year-round, which allows for stability and preparedness during the winter season. They pointed to a strong record of positive client experiences and reported that KGID would be their primary client, ensuring that the District's needs would be given priority.

Manchester:
Nelson expressed that the most significant advantage for Manchester is their long-standing relationship with the District, having provided services since 1979. Felton noted that the RFP response submitted by Manchester was difficult to follow, while Trigg countered that the company's history is irrelevant because their direct experience with the District already demonstrates familiarity with its operations. Johns echoed similar comments, reinforcing the observations made by others. Parks agreed that the RFP was disorganized, with numerous cross-outs, and supported the decision to remove Manchester's response from consideration due to its lack of clarity. Dornbrook was impressed by the number of emails he received from constituents in support of Manchester. He added that it would be irresponsible to disregard the opinions of District stakeholders when evaluating the proposals. He also agreed that the primary focus of snow removal operations should be that of public health and safety concerns, not customer convenience or overall cost of such services.

Concerns: The proposal submitted by Manchester did not include any information regarding claims or litigation history, nor did it provide details about employee qualifications aside from a reference to Flipper. The proposal also set a minimum contract value of $500,000.00 per year, which raised concerns about what the maximum costs could ultimately be. Johns expressed particular concern that several pieces of information specifically requested in the RFP were not provided, and he questioned how the minimum annual cost reached such a high level. Parks noted that the proposal included charges for snow removal around fire hydrants but failed to specify the labor costs associated with shoveling hydrants.

Response from Manchester:
Manchester apologized for the condition of the RFP, acknowledging that it was confusing to review, and clarified that, in the past, fire hydrant clearing had been listed separately in the contract at a rate of $100 per hydrant. Under the current proposal, however, hydrant clearing is included within the overall scope of work and will not be charged separately in the future.

PUBLIC COMMENT:
Kathy Odom: Award shouldn't be based on the popularity, reality of equipment and how old it is concerns her.
Mr. Poulsen: Questioned where they are going to store the sand, stating one sand truck will not be sufficient. Lopez has no backup plows in case they hit a vault sitting about grade in a District roadway.
Ben Johnson: Speaking upon behalf of Tahoe Douglas Fire and voiced his concern of clear roadways and clear hydrants for the safety of our residents and visitors stating the risk associated with lack of EMS access. Lopez could do a great job but there's no history demonstrated, which is terrifying and unpredictable. His hope is that the District can settle past differences with Manchester.
Cory Labato: Stated he delivers mail at 5:30 am and sees Manchester plowing at 3:00am and questioned if Lopez has sufficient crew to start that early in the morning. The postal service experienced issues with Lopez snow removal who plows the parking lot where he works in Roundhill, it's supposed to be plowed by 5:00 am and that doesn't always happen, also the salt that they use is deteriorating the concrete.
Jodie Nelson: Reviewed past budgets to review historical snow removal costs. She states that a flat rate is a poor business model and bad business practice for the district. She further noted that this is not a sustainable business practice.
Paul Korbani: A resident of Tina Court, noted that his driveway is above the Summit Village overflow parking lot where

Lopez stages their equipment. His experience with Lopez has been stellar as they have very good people working with them.
Jeff Enzo: A resident on Andria and Sunflower Circle for 20 years, rates the quality of service provided over the years at a 10, and that Manchester does an incredible job.

General Counsel Chuck Zumpft advised the Board that the agenda item presented three different options for consideration. He cautioned against pursuing the second option, which involved negotiating directly with the proposers, and recommended that the Board avoid this approach. Of the three options, Zumpft indicated that the first was the safest and most appropriate course of action. He further encouraged Board members to complete the ranking of the RFP submissions, noting that this ranking serves as the proper basis for determining the award.

Final Comments:

Johns: Expressed concerns regarding both proposals. Lopez was found lacking in experience and equipment, raising doubts about their ability to perform and ensure the District's safety. Manchester's response to the RFP was unsatisfactory, as was their $500,000 minimum requirement. Johns was not inclined to support award to either proposal.

Felton: From a cost perspective, he stated that he is much more comfortable with Lopez. He also favored Lopez in terms of the quality of equipment. However, he noted that Manchester has the advantage when it comes to the overall amount of equipment available. With respect to personnel, he observed that Manchester employs more people but also has more jobs to manage. He added that if the district were willing to accept some degree of risk, awarding the contract to Lopez would provide them the opportunity to gain valuable experience. He acknowledged that there are both pros and cons to each proposal but emphasized that he was not comfortable with Manchester's RFP submission, particularly due to the presence of crossed-out clauses within their response.

Trigg: Noted that because Manchester has historically been the provider for the District, there is a tendency for the company to act as though it owns the job and, at times, does not demonstrate the level of respect expected toward the District. She emphasized that the Board should seek a company that is eager to work for the District and committed to serving its needs.

Nelson: Expressed that the Board should become more knowledgeable about the RFP process before making a final decision. She stated that she could not support selecting Lopez due to concerns with personnel, equipment, and overall lack of experience, and was not comfortable choosing a new company to provide snow removal services. She noted that her scoring input was limited, as she is not a snow removal professional and lacks the technical expertise to evaluate proposals thoroughly, emphasizing that Board members are not subject-matter experts and that the snow removal committee should have conducted the evaluations and presented recommendations. Nelson concluded that public health and safety concerns weighed heavily in her decision not to support Lopez.

Parks: Noted that while it is a risk not to choose a company with which the District has 40 years of experience, Lopez cannot gain experience without being given the opportunity. She emphasized the need for a fresh start and stated that, from a fiscal perspective, it was in the District's and Board's best interest to support Lopez. Parks also reiterated her frustration with Manchester's poor response to the RFP.

Dornbrook: Expressed concern regarding the selection of a contractor who lacks snow removal experience within the District. He cautioned that either an "epic" winter or even a normal winter could result in multiple operational failures under such circumstances, and this significant risk outweighs any potential benefit.

Additionally, he emphasized the significant volume of customer feedback he had personally received, indicating strong support for Manchester. He recommended that this customer sentiment be carefully considered as part of the contractor selection process. He reiterated his belief that public health and safety should be the foremost criterion for award.

Larry Schussel: Expressed his understanding of the RFP to the Board.

Zumpft: Stated that the Board must either evaluate the bids currently under consideration and decide today, or alternatively, allow staff to revise the RFP and repost for new submissions.

M-08/27/2025-2 – A motion was made by Trigg, seconded by Felton, that the board accept the RFP from Lopez snow removal based on the criteria evaluation and the proposed matrix evaluation.
The motion **passed**, with the following vote breakdown:

- **In favor:** Trigg, Felton, Parks
- **Opposed:** Nelson, Johns

ADJOURNMENT

M-8/27/25-3 – Motion to adjourn at 4:20 p.m.

Respectfully submitted,

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Sandy Parks, Chair

Attest:

____
Cindy Trigg, Secretary

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #7

TITLE: APPROVAL OF LIST OF CLAIMS

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the district in August 2025

MEETING DATE: 16 September 2025

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION:
It is recommended that the Board of Trustees review and approve the list of claims for August 2025 from check number **65611** to **65711**

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

INCLUDED:

- List of Claims for August 16, 2025 through September 11, 2025

Fund impacted by above action:

(X) All Funds	( ) Not a Budget Item
( ) Water Fund	( ) Sewer Fund
( ) General Fund	( ) Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS

From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65611	8/19/2025	GREGORY FELTON	Employee: FELTON; Pay Date: 8/19/2025	739.12
65612	8/19/2025	EDWARD J. JOHNS	Employee: JOHNSE; Pay Date: 8/19/2025	739.12
65613	8/19/2025	SANDRA D. PARKS	Employee: PARKS; Pay Date: 8/19/2025	689.12
65614	8/19/2025	SARA NELSON	Employee: SNELSO; Pay Date: 8/19/2025	739.12
65615	8/19/2025	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 8/19/2025	739.12
65616	8/19/2025	AFLAC	ACCT. FA935 INSURANCE BAUWENS, CHURCHYARD, DORNBROOK, EDWARD	738.30
65617	8/19/2025	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	542.92
65617	8/19/2025	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 NITRO	1,144.21
65617	8/19/2025	AIRGAS USA, LLC	NITROGEN LIQ FG 265LTRS 350 PSI	542.92
65618	8/19/2025	BRIGHTLY SOFTWARE, INC	ACCT. 1400320 ASSET ESSENTIAL ENTERPRISE FINAL 7/25 TO 8/25	982.10
65618	8/19/2025	BRIGHTLY SOFTWARE, INC	ASSET ESSENTIALS ENTER ANNUAL SUBSCRIPTION 5/25 TO 4/26	1,332.60
65619	8/19/2025	CONSTRUCTION SEALANTS & SUPPLY	CRACK POT HEATER	440.00
65620	8/19/2025	DERREK DORNBROOK	REIMBURSE KIMS DOUNT RECEIPT FOR MILESTONES CELEBRATION	51.83
65621	8/19/2025	DOWL, LLC	ENGINEERING & SURVEYING FY 2024 WATERLINE IMPROVE PROJECT	52,235.25
65621	8/19/2025	DOWL, LLC	ENGINERRING & SURVEYING FY25 ROAD REHAB & REPLACE PROJECT	55,898.00
65621	8/19/2025	DOWL, LLC	GENERAL SERVICES TBC A/R 25-26 WATERLINE FUNDING & PONDEROSA	4,052.00
65622	8/19/2025	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 03 9/25	1,123.00
65623	8/19/2025	ESRI	ANNUAL ARCGIS ONLINE VIEWER & CREATOR 8/125 - 7/31/26	2,650.00
65624	8/19/2025	FIRST ADVANTAGE CORPORATION	RANDOM DRUG TESTING MORTENSEN & EDWARDS	136.54
65625	8/19/2025	FLYERS ENERGY LLC	FUEL REGULAR 173 GAL DIESEL 145 GAL	1,367.22
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	51.11

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS

From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-150-012-092376-5 DCLSTA	51.11
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 STATION 1	175.11
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 PINERIDGE	154.19
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.96
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	99.06
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	99.06
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	331.19
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	53.08
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.56
65626	8/19/2025	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.68
65627	8/19/2025	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE IND HIGH PRESSURE	206.90
65628	8/19/2025	SOUTH LAKE TAHOE ACE HARDWARE	OPS YARD ELECTRICAL OUTLETS 20A 125V REC, 20A 125V TMPR RESI	59.98
65628	8/19/2025	SOUTH LAKE TAHOE ACE HARDWARE	STATION 1 CL2 ANALYZER 1/2INX3IN SCH 80 PVC NIPPLE	2.59
65629	8/19/2025	MINDEN LAWYERS, LLC	LEGAL FEES & FIRE HYDRANT APPEAL 1.8HRS	2,900.15
65630	8/19/2025	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS JULY 2025	800.00
65631	8/19/2025	NEVADA PUBLIC AGENCY INSURANCE	EMPLOYMENT LIABILITY CLAIM	495.00
65632	8/19/2025	PACIFIC STATES COMMUNICATIONS	SCADA ANALOG PHONE LINE TO ROUTER	798.24
65633	8/19/2025	QUADIENT LEASING USA, INC.	ACCT. 00250606 FOLDING MACHINE 9/1 TO 11/30/25	1,128.99
65634	8/19/2025			0.00
65635	8/19/2025			0.00
65636	8/19/2025			0.00
65637	8/19/2025			0.00
65638	8/19/2025			0.00
65639	8/19/2025			0.00
65640	8/19/2025			0.00
65641	8/19/2025			0.00
65642	8/19/2025			0.00
65643	8/19/2025			0.00
65644	8/19/2025	← 65645 VOID		0.00
65646	8/19/2025	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT 6/30 TO 7/31/25	1,779.40

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS

From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65647	8/19/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	270.00
65647	8/19/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-QT`	27.00
65648	8/19/2025	SIERRA ELECTRONICS	TRUCK #2533 REMOVED RADIO FROM OLD ON CALL TRUCK & INSTALLED	687.00
65649	8/19/2025	SOUTH TAHOE REFUSE	ACCT. 10534153 165 TERRACE VIEW DR	80.36
65649	8/19/2025	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COM BIN 7/31/25	602.70
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	35.59
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	36.37
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	34.80
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	35.59
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	34.80
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	61.59
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY	30.89
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY UP	31.67
65650	8/19/2025	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY DOWN	39.55
65651	8/19/2025	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, DORNBROOK, ESENARRO, MOS	6,097.97
65651	8/19/2025	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, RUNTZEL, VOSBURGE 8/25	1,253.53
65652	8/19/2025	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE JULY 2025	30.00
65652	8/19/2025	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF 7/2025	32.50
65653	8/19/2025	THE RECORD COURIER	YEARLY SUBSCRIPTION NEWS PAPER 25-26	105.49
65654	8/19/2025	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW REMOVAL EQUIP 7/31/25	227.40
65655	8/19/2025	VERTIV CORPORATION	STATION 1 BATTERY	3,037.59
65656	8/19/2025	WARREN REED INSURANCE INC	NOTARY BOND BREWER EFFECTIVE 6/23/25	50.00
65657	8/22/2025	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 8/22/2025	1,737.55

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS

From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65658	8/22/2025	JUDITH BREWER	Employee: BREWER; Pay Date: 8/22/2025	2,067.65
65659	8/22/2025	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 8/22/2025	2,884.60
65660	8/22/2025	CAROLINE L. NELSON	Employee: CNELSO; Pay Date: 8/22/2025	1,389.98
65661	8/22/2025	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 8/22/2025	3,832.47
65662	8/22/2025	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 8/22/2025	2,199.11
65663	8/22/2025	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 8/22/2025	2,996.52
65664	8/22/2025	BRANDY JOHNS	Employee: JOHNS; Pay Date: 8/22/2025	2,016.88
65665	8/22/2025	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 8/22/2025	2,707.33
65666	8/22/2025	BYRAN D. MOSS	Employee: MOSS; Pay Date: 8/22/2025	2,397.40
65667	8/22/2025	JEFF M. SIMAS	Employee: SIMAS; Pay Date: 8/22/2025	1,647.45
65668	8/22/2025	LEIGH C. STANTON	Employee: STANTO; Pay Date: 8/22/2025	1,451.23
65669	8/22/2025	JEFF T. WOOD	Employee: WOOD; Pay Date: 8/22/2025	1,884.15
65670	8/22/2025	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 8/25	31,640.54
65671	8/29/2025	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	641.44
65672	8/29/2025	CHARTER COMMUNICATIONS	ACCT 8411100140191184 160 PINE RIDGE DR	154.99
65672	8/29/2025	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DR	150.00
65672	8/29/2025	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	160.00
65673	8/29/2025	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUNS 10/1/25	22,995.00
65674	8/29/2025	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 9/1/25	488.94
65675	VOID	NV Energy		
65676	8/29/2025	NV ENERGY	1000044046907329692 399 EUGENE DR	1,154.21
65676	8/29/2025	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	33.79
65676	8/29/2025	NV ENERGY	1000044086803274204 GALAXY LN PUMP	78.82
65676	8/29/2025	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	11.26
65676	8/29/2025	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	77.66

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS
From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65676	8/29/2025	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	287.72
65676	8/29/2025	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	59.93
65676	8/29/2025	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	74.30
65676	8/29/2025	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	323.57
65676	8/29/2025	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	39.65
65676	8/29/2025	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	19.46
65676	8/29/2025	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	47.46
65676	8/29/2025	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	5,604.56
65676	8/29/2025	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,908.20
65676	8/29/2025	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,901.14
65676	8/29/2025	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	3,115.22
65676	8/29/2025	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	47.01
65676	8/29/2025	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	128.80
65676	8/29/2025	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	10,836.77
65676	8/29/2025	NV ENERGY	1000044086808604306 160 PINERIDGE DR	199.66
65676	8/29/2025	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	36.64
65676	8/29/2025	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISMPM	1,076.86
65676	8/29/2025	NV ENERGY	100004408680330l502 504 LAUREL LN UNIT PMPSTA	36.64
65677	8/29/2025	PYE-BARKER FIRE & SAFETY	160 PINERIDGE DR ALARM MONITORING 9/1 TO 11/30/25	105.00
65677	8/29/2025	PYE-BARKER FIRE & SAFETY	399 KAHLE DR ALARM MONITORING 9/1 TO 11/30/25	196.20

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS

From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65677	8/29/2025	PYE-BARKER FIRE & SAFETY	97 BEACH CLUB DR ALARM MONITORING 9/1 TO 11/30/25	241.98
65678	8/29/2025	SIERRA NEVADA CONSTRUCTION	2025 ROAD REHABILITATION PROJECT PAY APP 1 7/2025	1,142,856.65
65679	9/5/2025	CALEB J. PRICE	Employee: CPRICE; Pay Date: 9/5/2025	2,008.73
65680	9/5/2025	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 9/5/2025	569.91
65681	9/5/2025	JUDITH BREWER	Employee: BREWER; Pay Date: 9/5/2025	2,306.75
65682	9/5/2025	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 9/5/2025	763.47
65683	9/5/2025	CAROLINE L. NELSON	Employee: CNELSO; Pay Date: 9/5/2025	1,438.43
65684	9/5/2025	DERREK DORNBROOK	Employee: DORNBR; Pay Date: 9/5/2025	3,832.47
65685	9/5/2025	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 9/5/2025	2,755.01
65686	9/5/2025	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 9/5/2025	3,530.82
65687	9/5/2025	BRANDY JOHNS	Employee: JOHNS; Pay Date: 9/5/2025	2,044.25
65688	9/5/2025	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 9/5/2025	3,045.94
65689	9/5/2025	BYRAN D. MOSS	Employee: MOSS; Pay Date: 9/5/2025	2,780.63
65690	9/5/2025	JEFF M. SIMAS	Employee: SIMAS; Pay Date: 9/5/2025	1,609.34
65691	9/5/2025	LEIGH C. STANTON	Employee: STANTO; Pay Date: 9/5/2025	1,451.23
65692	9/5/2025	JEFF T. WOOD	Employee: WOOD; Pay Date: 9/5/2025	1,866.75
65693	9/5/2025	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 9/5/2025	0.00
65694	9/5/2025	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 9/5/2025	0.00
65695	9/5/2025	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 9/5/2025	1,804.49
65696	9/5/2025	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 9/5/2025	484.93
65697	9/10/2025	EMPLOYER LYNX, INC.	BACKGROUND SCREENING NEW EMPLOYEES UTILITY BILLING & WATER O	323.00
65698	9/10/2025	FLYERS ENERGY LLC	FUEL DIESEL 133.5 GAL	557.44
65698	9/10/2025	FLYERS ENERGY LLC	FUEL REGULAR 65.1 GAL	294.56
65699	9/10/2025	BEATRIZ HERNANDEZ	160 PINERIDGE 5 CLEANINGS	2,500.00
65700	9/10/2025	JACOBS ENGINEERING GROUP INC.	SCADA NETWORK REPLACEMENT, USER ADDITION, TROUBLE SHOOTING	10,500.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT

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Check Number	Check Date	Payee	Transaction Description	Check Amount
65701	9/10/2025	SOUTH LAKE TAHOE ACE HARDWARE	SAWZAW BLADES 9IN BIM SET 12 PC	50.98
65701	9/10/2025	SOUTH LAKE TAHOE ACE HARDWARE	STATION 1 HILLMAN FASTENERS CONST. CRATE FOR H20 VALVE SHIPM	11.44
65701	9/10/2025	SOUTH LAKE TAHOE ACE HARDWARE	STATION 1 HILLMAN FASTNERS, 8X2 INTER, 10X3 EXT, DUCT TAPE	53.91
65701	9/10/2025	SOUTH LAKE TAHOE ACE HARDWARE	STATION SALT BARREL REPAIR BALL VLV 1/2 PVC & 1/2INX2IN SCH	8.57
65702	9/10/2025	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 5 CLEANINGS	1,000.00
65703	9/10/2025	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES	259.36
65704	9/10/2025	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORKING & MONITORING SERVICES 9/2025	1,245.50
65705	9/10/2025	SGS SILVER STATE LABORATORIES	BROMATE	175.00
65705	9/10/2025	SGS SILVER STATE LABORATORIES	COLIFORM-QT	27.00
65705	9/10/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A	54.00
65705	9/10/2025	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	81.00
65706	9/10/2025	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 08/2025	1,755.00
65706	9/10/2025	SPRINGBROOK SOFTWARE COMPANY	SPRINGBROOK UPGRADES ADD-ONS PLANNING 3.25 HRS	568.75
65706	9/10/2025	SPRINGBROOK SOFTWARE COMPANY	SPRINGBROOK UPGRADES GL+AP IMPLEMENTATION 1 HR	189.00
65707	9/10/2025	STRATIS PRINT COMMUNICATIONS	BILLING WINDOW ENVELOPE QTY 10,000	1,218.19
65707	9/10/2025	STRATIS PRINT COMMUNICATIONS	RETURN BILLING ENVELOPES #9 QTY 5,000	610.10
65708	9/10/2025	SUMMIT PLUMBING LLC	HOLLY LANE PROJECT REPLACE COPPER SERVICE LINE GOING TO 162,	36,947.79
65708	9/10/2025	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 9/2025	7,694.77
65709-65710	VOID	US Bank Visa Rewards		
65711	9/10/2025	US BANK VISA REWARDS	12OZ INS PAPER CUPS, KLEENIX, BATH TISSUE, COFFEE BEANS, PAP	(7.77)
65711	9/10/2025	US BANK VISA REWARDS	BJ SHIPPING EQUIPMENT LOAND TO US METER RADIO READS	64.89
65711	9/10/2025	US BANK VISA REWARDS	BM AMAZON TURCK 2533 AMBER 32 LED STROBE FLASHING LIGHT BAR	44.33
65711	9/10/2025	US BANK VISA REWARDS	BM OREILLY TRUCK #2533 FUSE HOLDER	15.75

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Check/Voucher Register - LIST OF CLAIMS
From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65711	9/10/2025	US BANK VISA REWARDS	BM OWEN EQUIPMENT REVERSED NOT CHARGED ON CREDIT CARD	(60.86)
65711	9/10/2025	US BANK VISA REWARDS	BM TRUCK #2533 ROCKER SWITCH INSTALL AMBER LIGHT BAR	10.86
65711	9/10/2025	US BANK VISA REWARDS	CB COSTCO REFUND TAXES CHARGED ON 9/30/24 PURCHASE	(11.49)
65711	9/10/2025	US BANK VISA REWARDS	INTEREST EXPENSE CHARGED 7/22/25 IN DISPUTE	12.43
65711	9/10/2025	US BANK VISA REWARDS	INTERSTE CHARGED 6/11/25 IN DISPUTE	18.48
65711	9/10/2025	US BANK VISA REWARDS	JB DROP BOX BOARD MEETINGS 8/1/25 TO 7/31/26	119.88
65711	9/10/2025	US BANK VISA REWARDS	JB GOVERNMENT JOBS POSTING UTILITY BILLING CORDINATOR	199.00
65711	9/10/2025	US BANK VISA REWARDS	JB PORT OF SUBS RECEIPT BOARD MEETING SANDWICHES	65.00
65711	9/10/2025	US BANK VISA REWARDS	JE K2AWARDS JUDY & CARRIE 5 YEAR RECOGNITION	85.79
65711	9/10/2025	US BANK VISA REWARDS	JE LAKE TAHOE MASSAGE GIFT CERTIFICATE CARRIE	138.00
65711	9/10/2025	US BANK VISA REWARDS	JE LAKE TAHOE MASSAGER CERTICATE JUDY	138.00
65711	9/10/2025	US BANK VISA REWARDS	JW RED WING RECEIPT WORK BOOTS TRED LITE	328.17
65711	9/10/2025	US BANK VISA REWARDS	LS COSTCO 33 GAL TRASH BAGS, KIRKLAND COFFEE BEAN, HOT COCOA	(12.85)
65711	9/10/2025	US BANK VISA REWARDS	LS COSTCO DISINFECTING WIPES, HAND SOAP, & FACIAL TISSUE	(3.99)
65711	9/10/2025	US BANK VISA REWARDS	LS DOUGLAS COUTNY RECORDER LIEN FEE	42.00
65711	9/10/2025	US BANK VISA REWARDS	ME AMAZON STATION 1 VATER FLOAT VALVE 1IN FOR CL2 GENERATOR	85.67
65711	9/10/2025	US BANK VISA REWARDS	ME BULBS DEPOT STATION 1 EMERGENCY LED DRIVER 23.1W	275.80
65711	9/10/2025	US BANK VISA REWARDS	ME IBUY PRESSURE WASHER PART ELECTRODE ASSY KIT	232.11
65711	9/10/2025	US BANK VISA REWARDS	ME TOOLS RENEW JACK HAMMER PART HEAVY DUTY WHIP 7/8-24X6	78.65

KINGSBURY GENERAL IMPROVEMENT DISTRICT

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From 8/16/2025 Through 9/11/2025

Check Number	Check Date	Payee	Transaction Description	Check Amount
65711	9/10/2025	US BANK VISA REWARDS	SM HOME DEPOT STATION 40LB NATURAL SALT QTY 63	509.04
65711	9/10/2025	US BANK VISA REWARDS	SM HUMANITIX CLA-VAL TRAINING 2/10 TO 2/12/26	500.00
65711	9/10/2025	US BANK VISA REWARDS	SM TRANSENE ACETATE BUFFER SHIPPING/FREIGHT	265.41
65711	9/10/2025	US BANK VISA REWARDS	SM TRANSENE STATION 1 ACETATE BUFFER SOLUTION QTY 3	416.70
65711	9/10/2025	US BANK VISA REWARDS	STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 9	125.82
65711	9/10/2025	US BANK VISA REWARDS	WATER & ROAD NEW HIRES LOGO PRINT ON SHIRTS AND HOODIES	890.00
Report Total				1,507,979.96

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
08/19/25	65634	QUADIENT LEASING USA INC	VOIDED
08/19/25	65635	ROUND HILL GENERAL IMR DIST	VOIDED
08/19/25	65636	SGS SILVER STATE LABORATORIES	VOIDED
08/19/25	65637	SIERRA ELECTRONICS	VOIDED
08/19/25	65638	SOUTH TAHOE REFUSE	VOIDED
08/19/25	65639	SOUTHWEST GAS	VOIDED
08/19/25	65640	STATE OF NEV	VOIDED
08/19/25	65641	TAHOE BASIN CO	VOIDED
08/19/25	65642	THE RECORD COU	VOIDED
08/19/25	65643	VERIZON	VOIDED
08/19/25	65644	VERTIV	VOIDED
08/19/25	65645	WARREN REED IN	VOIDED
08/29/25	65675	NV ENERGY	VOIDED
09/10/25	65709	US BANK VISA REWARDS	VOIDED
9/10/2025	65710	US BANK VISA REWARDS	VOIDED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #8

TITLE: REVIEW AND RECEIVE QUARTERLY FINANCIAL STATEMENTS APRIL-JUNE 2025

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 16 September 2025

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION: Review and file financial statements April – June 2025 (not an action item)

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

INCLUDED:

A. Financial Statements April - June 2025

Fund impacted by the above action:

( ) All Funds	**(X)** Not a Budget Item
( ) Water Fund	( ) Sewer Fund
( ) General Fund	( ) Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

JUNE 2025

CASH POSITION

REVENUE & EXPENDITURES

COMBINED AND BY FUND

KINGSBURY GENERAL IMPROVEMENT DISTRICT
CASH POSITION
JUNE 2025

GENERAL	47%
WATER	29%
SEWER	19%
SNOW	5%

FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE
GENERAL FUND	$ 9,116,110.95	$ (12,977.86)	$ (9,641.51)	$ 105,456.39	$ (24,549.46)	$ 9,174,398.51
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 391,320.23	$ 12,977.86	$ -	$ -	$ -	$ 404,298.09
GENERAL INVESTMENT	$ 814,853.56	$ -	$ -	$ 6,928.47	$ -	$ 821,782.03
GF TOTAL						**$ 10,400,478.63**
WATER FUND	$ 3,945,903.33	$ 93,290.21	$ 8,732.73	$ 432,723.10	$ (271,224.65)	$ 4,209,424.72
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 675,150.30	$ 25,055.84	$ -	$ -	$ -	$ 700,206.14
WATER INVESTMENT	$ 833,319.78	$ -	$ -	$ 4,422.44	$ -	$ 837,742.22
KGID/TRPA RESTRICTED *(STATION 4 BMPS)*	$ 45,430.00	$ -	$ -	$ -	$ -	$ 45,430.00
DIST DEBT RESERVE	$ 369,009.70	$ (140,318.06)	$ -	$ -	$ -	$ 228,691.64
TREAT DEBT RESERVE	$ 560,207.09	$ 21,972.01	$ -	$ -	$ -	$ 582,179.10
CAP IMPROV. RESERVE	$ -	$ -	$ -	$ -	$ -	$ -
WF TOTAL						**$ 6,603,673.82**
SEWER FUND	$ 3,862,168.32	$ (679.25)	$ 896.62	$ 178,428.56	$ (40,975.63)	$ 3,999,838.62
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 15,791.85	$ 679.25	$ -	$ -	$ -	$ 16,471.10
SEWER INVESTMENT	$ 444,605.79	$ -		$ 3,095.70	$ -	$ 447,701.49
SF TOTAL						**$ 4,464,011.21**
SNOW REV. FUND	$ 558,501.98	$ (7,963.70)	$ 12.16	$ 71,629.33	$ (17,354.90)	$ 604,824.87
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 197,669.23	$ 7,963.70	$ -	$ -	$ -	$ 205,632.93
SNOW INVESTMENT	$ 24,341.66	$ -	$ -	$ 294.80	$ -	$ 24,636.46
SNOW TOTAL						**$ 835,094.26**
298 KINGSBURY GRADE RENTAL	$ 276,243.57	$ -	$ -	$ -	$ (1,291.90)	$ 274,951.67
80 RENTAL TOTAL						**$ 274,951.67**
GRAND TOTALS	**$ 22,130,627.34**	**$ 0.00**	**$ (0.00)**	**$ 802,978.79**	**$ (355,396.54)**	**$ 22,578,209.59**
CHECKING						
US BANK	$ 264,720.73	$ -		$ 723,346.54	$ (355,396.54)	$ 632,670.73
US BANK MMA	$ 112.25	$ -		$ -	$ -	$ 112.25
MORTON CAPITAL MMA	$ 367,008.54	$ -		$ 14,741.41	$ -	$ 381,749.95
4.25% FIRST FNDTN BANK	$ -	$ 250,000.00				$ 250,000.00
4.80% BLUE RIDGE BANK	$ 250,000.00	$ (250,000.00)				$ -
4.70% FLAGSTAR BANK	$ 250,000.00	$ -				$ 250,000.00
5.10% MORGAN STANLEY BANK	$ 250,000.00	$ -				$ 250,000.00
5.20% BANK HAPOALIM NEW YORK	$ 250,000.00	$ -				$ 250,000.00
4.00% NORTHEAST BANK CD	$ 250,000.00	$ -				$ 250,000.00
4.60% JP MORGAN CHASE	$ 250,000.00	$ -		$ -	$ -	$ 250,000.00
4.40% WASHINGTON FED BANK	$ 250,000.00	$ -		$ -	$ -	$ 250,000.00
LOCAL GOVT POOLED 4.318682%	$ 19,748,785.82	$ -		$ 64,890.84	$ -	$ 19,813,676.66
GRAND TOTALS	**$ 22,130,627.34**	**$ -**	**$ -**	**$ 802,978.79**	**$ (355,396.54)**	**$ 22,578,209.59**

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
From 6/1/2025 Through 6/30/2025

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	1,064.30	6,260.00	(5,195.70)	620,203.15	625,935.00	(5,731.85)	625,935.00	(5,731.85)	-0.92%
PERSONAL PROPERTY TAX	429.09	0.00	429.09	10,869.25	7,800.00	3,069.25	7,800.00	3,069.25	28.24%
ADVALOREM MAKE-UP	930.41	5,473.00	(4,542.59)	542,185.93	547,346.00	(5,160.07)	547,346.00	(5,160.07)	-0.95%
STATE TAX DISTRIBUTION	66,400.67	66,401.00	(0.33)	796,808.04	796,808.00	0.04	796,808.00	(325,265.31)	-40.82%
Total TAXES	**68,824.47**	**78,134.00**	**(9,309.53)**	**1,970,066.37**	**1,977,889.00**	**(7,822.63)**	**1,977,889.00**	**(333,087.98)**	**-16.91%**
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	2,864.18	0.00	2,864.18	962,212.70	2,350,000.00	(1,387,787.30)	2,350,000.00	(1,387,787.30)	-144.23%
INTEREST ON INVESTMENTS	79,420.40	70,161.00	9,259.40	892,857.43	841,946.00	50,911.43	841,946.00	50,911.43	5.70%
PLAN REVIEW FEE	500.00	400.00	100.00	1,250.00	2,750.00	(1,500.00)	2,750.00	(1,500.00)	-120.00%
RENTAL INCOME	8,368.65	8,931.00	(562.35)	101,412.26	107,167.00	(5,754.74)	107,167.00	(5,754.74)	-5.67%
OTHER REVENUE	571.99	2,243.00	(1,671.01)	40,805.56	26,905.00	13,900.56	26,905.00	13,900.56	34.07%
Total MISCELLANEOUS	**91,725.22**	**81,735.00**	**9,990.22**	**1,998,537.95**	**3,328,768.00**	**(1,330,230.05)**	**3,328,768.00**	**(1,330,230.05)**	**-66.56%**
USER FEES									
USER FEES - RESIDENTIAL	522,783.86	506,871.00	15,912.86	6,197,920.97	6,054,294.00	143,626.97	6,054,294.00	143,626.97	2.32%
RESIDENTIAL TIER 1 CONSUMPTION	38,481.28	36,860.00	1,621.28	338,098.16	355,400.00	(17,301.84)	355,400.00	(17,301.84)	-5.12%
RESIDENTIAL TIER 2 CONSUMPTION	11,460.34	9,520.00	1,940.34	64,459.88	68,000.00	(3,540.12)	68,000.00	(3,540.12)	-5.49%
RESIDENTIAL TIER 3 CONSUMPTION	14,734.52	11,520.00	3,214.52	73,717.21	72,000.00	1,717.21	72,000.00	1,717.21	2.33%
RESIDENTIAL FIRE PROTECTION	8,734.55	7,362.00	1,372.55	103,179.83	88,344.00	14,835.83	88,344.00	14,835.83	14.38%
USER FEES - COMMERCIAL	39,564.73	39,747.00	(182.27)	472,184.76	474,364.00	(2,179.24)	474,364.00	(2,179.24)	-0.46%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	94,137.36	94,137.00	0.36	94,137.00	0.36	0.00%
COMMERCIAL CONSUMPTION	12,611.09	9,742.00	2,869.09	115,347.68	144,020.00	(28,672.32)	144,020.00	(28,672.32)	-24.86%
PENALTIES ON USER FEES	(31,012.88)	2,864.00	(33,876.88)	55,455.39	34,359.00	21,096.39	34,359.00	21,096.39	38.04%
SERVICE CHARGES	1,000.00	1,200.00	(200.00)	11,256.62	14,400.00	(3,143.38)	14,400.00	(3,143.38)	-27.92%
RETURN CHECK FEES	60.00	40.00	20.00	513.49	480.00	33.49	480.00	33.49	6.52%
CONNECTION FEES	11,350.00	5,420.00	5,930.00	18,000.00	103,750.00	(85,750.00)	103,750.00	(85,750.00)	-476.39%
TRANSFER FEE REVENUE	1,275.00	601.00	674.00	10,650.00	7,200.00	3,450.00	7,200.00	3,450.00	32.39%
SERVLINE ADMIN REVENUE	163.03	155.00	8.03	1,924.36	1,860.00	64.36	1,860.00	64.36	3.34%
SERVLINE LOSS INSURANCE	1,302.19	1,226.00	76.19	15,327.61	14,710.00	617.61	14,710.00	617.61	4.03%
SERVLINE LINE INSURANCE	233.20	238.00	(4.80)	2,811.83	2,856.00	(44.17)	2,856.00	(44.17)	-1.57%
Total USER FEES	**640,585.69**	**641,211.00**	**(625.31)**	**7,574,985.15**	**7,530,174.00**	**44,811.15**	**7,530,174.00**	**44,811.15**	**0.59%**
Total REVENUES	**801,135.38**	**801,080.00**	**55.38**	**11,543,589.47**	**12,836,831.00**	**(1,293,241.53)**	**12,836,831.00**	**(1,618,506.88)**	**-14.02%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
From 6/1/2025 Through 6/30/2025

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	30,731.86	49,605.00	18,873.14	380,467.40	595,230.00	214,762.60	595,230.00	214,762.60	56.45%
PAYROLL - MAINTENANCE	45,154.41	53,753.00	8,598.59	525,557.45	645,028.00	119,470.55	645,028.00	119,470.55	22.73%
PAYROLL - OFFICE	13,203.72	15,385.00	2,181.28	180,120.16	184,606.00	4,485.84	184,606.00	4,485.84	2.49%
EMPLOYEE BENEFITS - FICA/MEDIC	1,016.61	1,877.00	860.39	18,365.65	22,502.00	4,136.35	22,502.00	4,136.35	22.52%
EMPLOYEE BENEFITS - MED. INS	28,005.90	33,038.00	5,032.10	334,790.04	424,831.00	90,040.96	424,831.00	90,040.96	26.89%
EMPLOYEE BENEFITS - PERS	4,398.96	27,366.00	22,967.04	221,683.56	328,387.00	106,703.44	328,387.00	106,703.44	48.13%
EMPLOYEE BENEFITS - SIIS	617.58	816.00	198.42	7,342.25	11,677.00	4,334.75	11,677.00	4,334.75	59.04%
UNEMPLOYMENT BENEFITS	0.00	1,667.00	1,667.00	1,038.62	19,987.00	18,948.38	19,987.00	18,948.38	0.00%
UNIFORMS	996.40	0.00	(996.40)	7,224.28	9,360.00	2,135.72	9,360.00	2,135.72	29.56%
OPEB EXPENSE	3,847.88	6,721.00	2,873.12	46,175.00	80,592.00	34,417.00	80,592.00	34,417.00	74.54%
ACCRUED LEAVE EXPENSE	(3,960.80)	1,876.00	5,836.80	(23,318.44)	22,500.00	45,818.44	22,500.00	45,818.44	-196.49%
OTHER PAYROLL EXPENSES	309.92	559.00	249.08	3,269.31	6,700.00	3,430.69	6,700.00	3,430.69	104.94%
CAR ALLOWANCE EXPENSE	(637.00)	(441.00)	196.00	(6,080.90)	(5,300.00)	780.90	(5,300.00)	780.90	-12.84%
Total PAYROLL RELATED EXPENSES	**123,685.44**	**192,222.00**	**68,536.56**	**1,696,634.38**	**2,346,100.00**	**649,465.62**	**2,346,100.00**	**649,465.62**	38.28%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	57,708.80	98,925.00	41,216.20	98,925.00	41,216.20	71.42%
LEGAL	4,246.50	4,834.00	587.50	92,959.70	58,000.00	(34,959.70)	58,000.00	(34,959.70)	-37.61%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	12,400.00	12,400.00	12,400.00	12,400.00	
ENGINEERING & SURVEYING	3,740.00	5,667.00	1,927.00	34,526.25	68,500.00	33,973.75	68,500.00	33,973.75	98.40%
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	433.00	25,000.00	24,567.00	25,000.00	24,567.00	
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	42,504.68	45,000.00	2,495.32	45,000.00	2,495.32	5.87%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	337,927.50	775,000.00	437,072.50	775,000.00	437,072.50	129.34%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	67,977.59	75,000.00	7,022.41	75,000.00	7,022.41	10.33%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	823,691.00	823,691.00	0.00	823,691.00	0.00	0.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	490,034.00	490,034.00	0.00	490,034.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	3,067.60	61,641.00	58,573.40	61,641.00	58,573.40	
BANK CHARGES	8,750.96	8,291.00	(459.96)	100,964.17	99,470.00	(1,494.17)	99,470.00	(1,494.17)	-1.48%
BUILDING REPAIRS AND MAINT.	1,072.78	7,225.00	6,152.22	60,347.97	86,695.00	26,347.03	86,695.00	26,347.03	43.66%
COMPUTER EXPENSE	2,130.79	10,355.00	8,224.21	109,905.49	90,845.00	(19,060.49)	90,845.00	(19,060.49)	-17.34%
DUES & SUBSCRIPTIONS	0.00	682.00	682.00	5,674.49	14,743.00	9,068.51	14,743.00	9,068.51	159.81%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
From 6/1/2025 Through 6/30/2025

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	10,263.04	18,540.00	8,276.96	130,998.49	232,698.00	101,699.51	232,698.00	101,699.51	77.63%
EQUIPMENT RENTAL	1,050.93	2,018.00	967.07	13,804.41	14,340.00	535.59	14,340.00	535.59	3.88%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	80.00	80.00	3,530.00	30,630.00	27,100.00	30,630.00	27,100.00	0.00%
SECURITY EXPENSE	937.83	1,225.00	287.17	18,446.39	18,171.00	(275.39)	18,171.00	(275.39)	-1.49%
INSURANCE AND BONDS	1,585.39	2,970.00	1,384.61	140,113.68	157,319.00	17,205.32	157,319.00	17,205.32	12.28%
SAFETY EQUIPMENT	0.00	0.00	0.00	459.68	1,100.00	640.32	1,100.00	640.32	139.30%
INVENTORY PARTS	0.00	0.00	0.00	14,570.15	15,500.00	929.85	15,500.00	929.85	6.38%
METER REPAIR & MAINT	0.00	0.00	0.00	30,673.02	30,000.00	(673.02)	30,000.00	(673.02)	0.00%
LIEN FEES	42.00	0.00	(42.00)	163.30	1,250.00	1,086.70	1,250.00	1,086.70	665.46%
MISCELLANEOUS EXPENDITURES	(6,382.35)	2,858.00	9,240.35	2,649.30	34,288.00	31,638.70	34,288.00	31,638.70	1194.23%
OFFICE JANITORIAL	3,000.00	1,863.00	(1,137.00)	36,772.00	22,347.00	(14,425.00)	22,347.00	(14,425.00)	-39.23%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OFFICE SUPPLIES	1,125.49	1,835.00	709.51	20,285.96	22,391.00	2,105.04	22,391.00	2,105.04	10.38%
PERMITS AND FEES	392.94	306.00	(86.94)	9,187.99	10,296.00	1,108.01	10,296.00	1,108.01	12.06%
POSTAGE	1,998.62	0.00	(1,998.62)	14,104.94	15,000.00	895.06	15,000.00	895.06	6.35%
PUBLICATION CHARGES	213.50	576.00	362.50	5,576.25	6,580.00	1,003.75	6,580.00	1,003.75	18.00%
SHOP SUPPLIES/SMALL TOOLS	115.42	584.00	468.58	1,378.78	7,000.00	5,621.22	7,000.00	5,621.22	407.70%
TELEPHONE	1,349.99	1,395.00	45.01	16,751.45	16,740.00	(11.45)	16,740.00	(11.45)	-0.07%
TRAINING AND SEMINARS	0.00	2,968.00	2,968.00	5,464.41	35,620.00	30,155.59	35,620.00	30,155.59	551.85%
TRAVEL	0.00	1,759.00	1,759.00	2,677.74	21,100.00	18,422.26	21,100.00	18,422.26	687.98%
BUSINESS MEALS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%
TRUSTEE FEES	3,750.00	3,750.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00%
UTILITES - GAS & ELECTRIC	29,387.19	33,494.00	4,106.81	273,147.58	327,149.00	54,001.42	327,149.00	54,001.42	19.77%
VEHICLE EXP FUEL/OIL/SUPP	3,651.26	11,426.00	7,774.74	56,209.34	137,113.00	80,903.66	137,113.00	80,903.66	143.93%
VEH EXP R&M	587.00	6,273.00	5,686.00	27,895.74	75,276.00	47,380.26	75,276.00	47,380.26	169.85%
WATER MONITORING/SAMPLING	715.00	1,465.00	750.00	14,343.70	17,583.00	3,239.30	17,583.00	3,239.30	22.58%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	18,500.00	2,879.00	18.43%
WATER DIST SYSTEM EXPENSE	230.75	5,225.00	4,994.25	28,530.00	62,700.00	34,170.00	62,700.00	34,170.00	119.77%
WATER TREATMENT SYSTEM EXP	3,774.96	6,872.00	3,097.04	79,538.09	82,456.00	2,917.91	82,456.00	2,917.91	3.67%
AMORTIZATION OF BONDS	770.54	771.00	0.46	9,245.93	9,246.00	0.07	9,246.00	0.07	0.00%
DEPRECIATION EXPENSE	130,841.57	118,318.00	(12,523.57)	1,562,134.02	1,419,801.00	(142,333.02)	1,419,801.00	(142,333.02)	-9.11%
Total OPERATING EXPENSES	**209,342.10**	**275,125.00**	**65,782.90**	**4,806,995.58**	**5,712,638.00**	**905,642.42**	**8,058,738.00**	**3,251,742.42**	**67.65%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES ALL FUNDS COMBINED
From 6/1/2025 Through 6/30/2025

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	20,558.23	22,718.00	2,159.77	255,371.41	272,609.00	17,237.59	272,609.00	17,237.59	6.75%
CAPITAL OUTLAY	520,587.07	1,010,167.00	489,579.93	3,188,228.30	14,398,589.00	11,210,360.70	14,398,589.00	11,210,360.70	351.62%
Total OTHER EXPENSES	541,145.30	1,032,885.00	491,739.70	3,443,599.71	14,671,198.00	11,227,598.29	14,671,198.00	11,227,598.29	326.04%
Total EXPENDITURES	874,172.84	1,500,232.00	626,059.16	9,947,229.67	22,729,936.00	12,782,706.33	22,729,936.00	12,782,706.33	128.51%
OPERATING TRANSFERS									
TRANSFERS IN									
OPERATING TRANSFERS IN	0.00	0.00	0.00	(550,000.00)	(550,000.00)	0.00	0.00	550,000.00	-100.00%
Total TRANSFERS IN	0.00	0.00	0.00	(550,000.00)	(550,000.00)	0.00	0.00	550,000.00	-100.00%
TRANSFERS OUT									
TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	550,000.00	550,000.00	0.00	0.00	(550,000.00)	-100.00%
Total TRANSFERS OUT	0.00	0.00	0.00	550,000.00	550,000.00	0.00	0.00	(550,000.00)	-100.00%
Total OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
EXCESS REVENUE OVER EXPENDITURES	(73,037.46)	(699,152.00)	626,114.54	1,596,359.80	(9,893,105.00)	11,489,464.80	(9,893,105.00)	(11,489,464.80)	-719.73%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	1,064.30	6,260.00	(5,195.70)	620,203.15	625,935.00	(5,731.85)	625,935.00	(5,731.85)	-0.92%	
PERSONAL PROPERTY TAX	429.09	0.00	429.09	10,869.25	7,800.00	3,069.25	7,800.00	3,069.25	28.24%	
ADVALOREM MAKE-UP	930.41	5,473.00	(4,542.59)	542,185.93	547,346.00	(5,160.07)	547,346.00	(5,160.07)	-0.95%	
STATE TAX DISTRIBUTION	66,400.67	66,401.00	(0.33)	796,808.04	796,808.00	0.04	796,808.00	0.04	0.00%	
Total TAXES	**68,824.47**	**78,134.00**	**(9,309.53)**	**1,970,066.37**	**1,977,889.00**	**(7,822.63)**	**1,977,889.00**	**(7,822.63)**	**-0.40%**	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	42,319.26	25,960.00	16,359.26	457,623.05	311,520.00	146,103.05	311,520.00	146,103.05	31.93%	
OTHER REVENUE	0.00	83.00	(83.00)	113.75	1,000.00	(886.25)	1,000.00	(886.25)	-779.12%	
Total MISCELLANEOUS	**42,319.26**	**26,043.00**	**16,276.26**	**457,736.80**	**312,520.00**	**145,216.80**	**312,520.00**	145,216.80	31.72%	
Total REVENUES	**111,143.73**	**104,177.00**	**6,966.73**	**2,427,803.17**	**2,290,409.00**	**137,394.17**	**2,290,409.00**	**137,394.17**	**5.66%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	4,609.79	7,441.00	2,831.21	57,070.11	89,284.00	32,213.89	89,284.00	32,213.89	56.45%	
PAYROLL - MAINTENANCE	9,543.43	9,658.00	114.57	93,578.32	115,889.00	22,310.68	115,889.00	22,310.68	23.84%	
PAYROLL - OFFICE	2,410.18	2,308.00	(102.18)	27,447.66	27,692.00	244.34	27,692.00	244.34	0.89%	
EMPLOYEE BENEFITS - FICA/MEDIC	394.35	315.00	(79.35)	4,384.02	3,769.00	(615.02)	3,769.00	(615.02)	-14.03%	*Budget is for two seasonal employees.*
EMPLOYEE BENEFITS - MED. INS	4,686.36	5,268.00	581.64	55,656.39	65,293.00	9,636.61	65,293.00	9,636.61	17.31%	
EMPLOYEE BENEFITS - PERS	314.55	3,743.00	3,428.45	29,018.36	44,915.00	15,896.64	44,915.00	15,896.64	54.78%	
EMPLOYEE BENEFITS - SIIS	208.37	193.00	(15.37)	1,733.43	2,759.00	1,025.57	2,759.00	1,025.57	59.16%	*Budget is for two seasonal employees.*
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	51.93	2,998.00	2,946.07	2,998.00	2,946.07	0.00%	
UNIFORMS	192.27	0.00	(192.27)	1,307.04	1,404.00	96.96	1,404.00	96.96	7.42%	
OPEB EXPENSE	288.59	920.00	631.41	3,463.08	11,040.00	7,576.92	11,040.00	7,576.92	218.79%	
ACCRUED LEAVE EXPENSE	(311.99)	292.00	603.99	(2,626.71)	3,500.00	6,126.71	3,500.00	6,126.71	-233.25%	
OTHER PAYROLL EXPENSES	1.48	167.00	165.52	928.61	2,000.00	1,071.39	2,000.00	1,071.39	115.38%	
CAR ALLOWANCE EXPENSE	(95.55)	(67.00)	28.55	(912.15)	(800.00)	112.15	(800.00)	112.15	-12.30%	
Total PAYROLL RELATED EXPENSES	**22,241.83**	**30,488.00**	**8,246.17**	**271,100.09**	**369,743.00**	**98,642.91**	**369,743.00**	**98,642.91**	**36.39%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	2,885.44	2,946.00	60.56	2,946.00	60.56	2.10%	
LEGAL	270.64	242.00	(28.64)	1,842.35	2,900.00	1,057.65	2,900.00	1,057.65	57.41%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,612.00	1,612.00	1,612.00	1,612.00	0.00%	
ENGINEERING & SURVEYING	819.94	2,916.00	2,096.06	7,593.57	35,000.00	27,406.43	35,000.00	27,406.43	360.92%	
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	433.00	25,000.00	24,567.00	25,000.00	24,567.00	0.00%	
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	42,504.68	45,000.00	2,495.32	45,000.00	2,495.32	5.87%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
BAD DEBTS	0.00	0.00	0.00	153.38	0.00	(153.38)	0.00	(153.38)	0.00%	
BUILDING REPAIRS AND MAINT.	16.30	416.00	399.70	1,475.28	5,000.00	3,524.72	5,000.00	3,524.72	238.92%	
COMPUTER EXPENSE	93.96	614.00	520.04	2,445.50	7,584.00	5,138.50	7,584.00	5,138.50	210.12%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.67	674.00	415.33	674.00	415.33	160.56%	
EQUIP. SUPPLIES/MAINT./REPAIRS	72.92	375.00	302.08	408.34	4,500.00	4,091.66	4,500.00	4,091.66	1002.02%	
EQUIPMENT RENTAL	22.29	27.00	4.71	264.57	314.00	49.43	314.00	49.43	18.68%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	80.00	80.00	3,530.00	20,630.00	17,100.00	20,630.00	17,100.00	0.00%	
SECURITY EXPENSE	12.87	0.00	(12.87)	138.22	42.00	(96.22)	42.00	(96.22)	-69.61%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	7.50	0.00	(7.50)	4,438.32	4,783.00	344.68	4,783.00	344.68	7.77%	
SAFETY EQUIPMENT	0.00	0.00	0.00	64.05	500.00	435.95	500.00	435.95	0.00%	
MISCELLANEOUS EXPENDITURES	3.58	593.00	589.42	5,431.39	7,113.00	1,681.61	7,113.00	1,681.61	30.96%	
OFFICE JANITORIAL	100.00	64.00	(36.00)	1,328.60	773.00	(555.60)	773.00	(555.60)	-41.82%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	56.25	128.00	71.75	769.30	1,525.00	755.70	1,525.00	755.70	98.23%	
PERMITS AND FEES	0.00	0.00	0.00	63.40	167.00	103.60	167.00	103.60	163.41%	
PUBLICATION CHARGES	10.68	15.00	4.32	912.10	295.00	(617.10)	295.00	(617.10)	-67.66%	Job announcements more than usual.
TELEPHONE	12.97	14.00	1.03	178.97	162.00	(16.97)	162.00	(16.97)	-9.48%	
TRAINING AND SEMINARS	0.00	393.00	393.00	176.18	4,726.00	4,549.82	4,726.00	4,549.82	2582.48%	
TRAVEL	0.00	187.00	187.00	84.49	2,250.00	2,165.51	2,250.00	2,165.51	2563.04%	
TRUSTEE FEES	187.50	187.00	(0.50)	2,250.00	2,250.00	0.00	2,250.00	0.00	0.00%	
UTILITES - GAS & ELECTRIC	20.61	106.00	85.39	395.86	754.00	358.14	754.00	358.14	90.47%	
VEHICLE EXP FUEL/OIL/SUPP	389.47	1,192.00	802.53	10,779.85	14,311.00	3,531.15	14,311.00	3,531.15	32.76%	
VEH EXP R&M	58.70	1,004.00	945.30	8,650.47	12,053.00	3,402.53	12,053.00	3,402.53	39.33%	
Total OPERATING EXPENSES	**2,156.18**	**20,053.00**	**17,896.82**	**99,455.98**	**202,864.00**	**103,408.02**	**572,607.00**	**473,151.02**	**475.74%**	
OTHER EXPENSES										
CAPITAL OUTLAY	134,960.00	125,000.00	(9,960.00)	363,764.78	2,138,000.00	1,774,235.22	2,138,000.00	1,774,235.22	487.74%	
Total OTHER EXPENSES	**134,960.00**	**125,000.00**	**(9,960.00)**	**363,764.78**	**2,138,000.00**	**1,774,235.22**	**2,138,000.00**	1,774,235.22	487.74%	
Total EXPENDITURES	**159,358.01**	**175,541.00**	**16,182.99**	**734,320.85**	**2,710,607.00**	**1,976,286.15**	**2,710,607.00**	1,976,286.15	269.13%	
OPERATING TRANSFERS										
TRANSFERS OUT										
TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	(550,000.00)	(550,000.00)	0.00	(550,000.00)	0.00	0.00%	
Total TRANSFERS OUT	**0.00**	**0.00**	**0.00**	**(550,000.00)**	**(550,000.00)**	**0.00**	**(550,000.00)**	0.00	**0.00%**	
Total OPERATING TRANSFERS	**0.00**	**0.00**	**0.00**	**(550,000.00)**	**(550,000.00)**	**0.00**	**(550,000.00)**	0.00	**0.00%**	
EXCESS REVENUE OVER EXPENDITURES	**(48,214.28)**	**(71,364.00)**	**23,149.72**	**1,143,482.32**	**(970,198.00)**	**(1,838,891.98)**	**(970,198.00)**	**(2,113,680.32)**	**-184.85%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 6/1/2025 Through 6/30/2025

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	8,368.65	8,931.00	(562.35)	101,412.26	107,167.00	(5,754.74)	107,167.00	(5,754.74)	-5.67%	
OTHER REVENUE	0.00	0.00	0.00	718.89	0.00	718.89	0.00	718.89	100.00%	
Total MISCELLANEOUS	8,368.65	8,931.00	(562.35)	102,131.15	107,167.00	(5,035.85)	107,167.00	(5,035.85)	-4.93%	
Total REVENUES	8,368.65	8,931.00	(562.35)	102,131.15	107,167.00	(5,035.85)	107,167.00	(5,035.85)	-4.93%	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	301.08	1,250.00	948.92	25,585.61	15,000.00	(10,585.61)	15,000.00	(10,585.61)	-41.37%	Slurry seal of parking lot and gutters replace
EQUIPMENT RENTAL	16.25	17.00	0.75	195.25	201.00	5.75	201.00	5.75	2.94%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,607.13	3,895.00	287.87	3,895.00	287.87	7.98%	
MISCELLANEOUS EXPENDITURES	590.75	582.00	(8.75)	6,976.19	6,975.00	(1.19)	6,975.00	(1.19)	-0.02%	
OFFICE JANITORIAL	1,000.00	575.00	(425.00)	10,200.00	6,890.00	(3,310.00)	6,890.00	(3,310.00)	-32.45%	
OFFICE SUPPLIES	0.00	0.00	0.00	512.84	400.00	(112.84)	400.00	(112.84)	-22.00%	
UTILITES - GAS & ELECTRIC	961.68	2,270.00	1,308.32	13,861.89	16,218.00	2,356.11	16,218.00	2,356.11	17.00%	
Total OPERATING EXPENSES	2,869.76	4,694.00	1,824.24	60,938.91	49,579.00	(11,359.91)	49,579.00	(11,359.91)	-18.64%	
Total EXPENDITURES	2,869.76	4,694.00	1,824.24	60,938.91	49,579.00	(11,359.91)	49,579.00	(11,359.91)	-18.64%	
EXCESS REVENUE OVER EXPENDITURES	5,498.89	4,237.00	1,261.89	41,192.24	57,588.00	(16,395.76)	57,588.00	16,395.76	39.80%	

GENERAL FUND (INCLUDES 298 KINGSBURY GRADE) BUDGETED ($995,416.00), REVENUE OVER EXPENDITURES $1,184,674.56, UNDER BUDGET BY $2,180,090.56

OPERATING EXPENSES : EROSION/DRAINAGE (RETAINING WALL REPAIRS BUDGETED BUT NOT COMPLEATED), ENGINEERING & SURVEYING, FIELD SUPPLIES/SIGNAGE, TRAINING/SEMINARS & TRAVEL.
PAYROLL RELATED : UNDER STAFFED MANAGER AND MAINTENANCE, WHICH EFFECTS MEDICAL INSURANCE AND ACCRUED LEAVE, AND LESS EMPLOYEES ON 100% EMPLOYER PAID PERS.
CAPITAL OUTLAY : NOT COMPLETED FY 25 ROAD MAINTENANCE, STEAL RING COLLOR REPAIR, TOOLCAT W/SNOW BLOWER OPERATIONS YARD STORAGE FACILITY
OUR FY 25-26 BUDGET- PROJECTION FOR FY 24-25 WAS A GAIN OF $1,150,353.00 A DIFFERENCE OF $584,321.56

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	2,864.18	0.00	2,864.18	962,212.70	2,350,000.00	(1,387,787.30)	2,350,000.00	(1,387,787.30)	-144.23%	*Received first pay request 5/29/25 wire transfer into LGIP. Final pay request submitted.*
INTEREST ON INVESTMENTS	15,982.18	28,766.00	(12,783.82)	220,203.29	345,198.00	(124,994.71)	345,198.00	(124,994.71)	-56.76%	
PLAN REVIEW FEE	125.00	250.00	(125.00)	625.00	1,250.00	(625.00)	1,250.00	(625.00)	-100.00%	
OTHER REVENUE	571.99	2,113.00	(1,541.01)	39,396.67	25,350.00	14,046.67	25,350.00	14,046.67	35.65%	
Total MISCELLANEOUS	**19,543.35**	**31,129.00**	**(11,585.65)**	**1,222,437.66**	**2,721,798.00**	**(1,499,360.34)**	**2,721,798.00**	**(1,499,360.34)**	**-122.65%**	
USER FEES										
USER FEES - RESIDENTIAL	314,435.74	298,715.00	15,720.74	3,726,070.52	3,584,576.00	141,494.52	3,584,576.00	141,494.52	3.80%	
RESIDENTIAL TIER 1 CONSUMPTION	35,686.93	32,900.00	2,786.93	317,848.96	329,000.00	(11,151.04)	329,000.00	(11,151.04)	-3.51%	
RESIDENTIAL TIER 2 CONSUMPTION	11,460.34	9,520.00	1,940.34	64,459.88	68,000.00	(3,540.12)	68,000.00	(3,540.12)	-5.49%	
RESIDENTIAL TIER 3 CONSUMPTION	14,734.52	11,520.00	3,214.52	73,717.21	72,000.00	1,717.21	72,000.00	1,717.21	2.33%	
RESIDENTIAL FIRE PROTECTION	8,734.55	7,362.00	1,372.55	103,179.83	88,344.00	14,835.83	88,344.00	14,835.83	14.38%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	364,050.36	364,056.00	(5.64)	364,056.00	(5.64)	0.00%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	94,137.36	94,137.00	0.36	94,137.00	0.36	0.00%	
COMMERCIAL CONSUMPTION	10,122.75	7,700.00	2,422.75	84,232.47	110,000.00	(25,767.53)	110,000.00	(25,767.53)	-30.59%	
PENALTIES ON USER FEES	(15,335.12)	1,489.00	(16,824.12)	40,494.36	17,867.00	22,627.36	17,867.00	22,627.36	55.88%	
SERVICE CHARGES	1,000.00	1,200.00	(200.00)	11,206.62	14,400.00	(3,193.38)	14,400.00	(3,193.38)	-28.50%	
RETURN CHECK FEES	60.00	40.00	20.00	513.49	480.00	33.49	480.00	33.49	6.52%	
CONNECTION FEES	5,350.00	4,700.00	650.00	10,200.00	96,550.00	(86,350.00)	96,550.00	(86,350.00)	-846.57%	
TRANSFER FEE REVENUE	907.50	348.00	559.50	7,823.25	4,176.00	3,647.25	4,176.00	3,647.25	46.62%	
SERVLINE ADMIN REVENUE	163.03	155.00	8.03	1,924.36	1,860.00	64.36	1,860.00	64.36	3.34%	
SERVLINE LOSS INSURANCE	1,302.19	1,226.00	76.19	15,327.61	14,710.00	617.61	14,710.00	617.61	4.03%	
SERVLINE LINE INSURANCE	233.20	238.00	(4.80)	2,811.83	2,856.00	(44.17)	2,856.00	(44.17)	-1.57%	
Total USER FEES	**427,037.94**	**415,296.00**	**11,741.94**	**4,917,998.11**	**4,863,012.00**	**54,986.11**	**4,863,012.00**	**54,986.11**	**1.12%**	
Total REVENUES	**446,581.29**	**446,425.00**	**156.29**	**6,140,435.77**	**7,584,810.00**	**(1,444,374.23)**	**7,584,810.00**	**(1,444,374.23)**	**-23.52%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	12,292.76	22,959.00	10,666.24	174,849.28	275,503.00	100,653.72	275,503.00	100,653.72	57.57%	
PAYROLL - MAINTENANCE	31,622.82	39,780.00	8,157.18	385,758.89	477,361.00	91,602.11	477,361.00	91,602.11	23.75%	
PAYROLL - OFFICE	3,562.99	6,154.00	2,591.01	70,329.60	73,842.00	3,512.40	73,842.00	3,512.40	4.99%	
EMPLOYEE BENEFITS - FICA/MEDIC	473.38	1,065.00	591.62	9,721.69	12,777.00	3,055.31	12,777.00	3,055.31	31.43%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 6/1/2025 Through 6/30/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - MED. INS	15,172.51	19,348.00	4,175.49	187,481.35	250,767.00	63,285.65	250,767.00	63,285.65	33.76%	
EMPLOYEE BENEFITS - PERS	4,077.30	16,453.00	12,375.70	133,909.78	197,437.00	63,527.22	197,437.00	63,527.22	47.44%	
EMPLOYEE BENEFITS - SIIS	223.78	486.00	262.22	4,111.06	6,946.00	2,834.94	6,946.00	2,834.94	68.96%	
UNEMPLOYMENT BENEFITS	0.00	667.00	667.00	623.17	7,995.00	7,371.83	7,995.00	7,371.83	0.00%	
UNIFORMS	666.79	0.00	(666.79)	4,985.70	6,962.00	1,976.30	6,962.00	1,976.30	39.64%	
OPEB EXPENSE	2,828.19	3,390.00	561.81	33,938.61	40,670.00	6,731.39	40,670.00	6,731.39	19.83%	
ACCRUED LEAVE EXPENSE	(1,938.12)	1,083.00	3,021.12	(11,405.88)	13,000.00	24,405.88	13,000.00	24,405.88	-213.98%	
OTHER PAYROLL EXPENSES	303.95	267.00	(36.95)	1,953.48	3,200.00	1,246.52	3,200.00	1,246.52	63.81%	
CAR ALLOWANCE EXPENSE	(254.80)	(333.00)	(78.20)	(2,965.74)	(4,000.00)	(1,034.26)	(4,000.00)	(1,034.26)	34.87%	
Total PAYROLL RELATED EXPENSES	**69,031.55**	**111,319.00**	**42,287.45**	**993,290.99**	**1,362,460.00**	**369,169.01**	**1,362,460.00**	**784,738.01**	**57.07%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	34,625.28	75,355.00	40,729.72	75,355.00	40,729.72	117.63%	
LEGAL	2,944.18	2,900.00	(44.18)	82,683.29	34,800.00	(47,883.29)	34,800.00	(47,883.29)	-57.91%	*Fire hydrant clearing.*
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	7,440.00	7,440.00	7,440.00	7,440.00	0.00%	
ENGINEERING & SURVEYING	2,721.00	1,896.00	(825.00)	18,250.63	22,750.00	4,499.37	22,750.00	4,499.37	24.65%	
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	21,000.00	0.00	(21,000.00)	0.00	(21,000.00)	0.00%	*Fire hydrant clearing.*
BAD DEBTS	0.00	0.00	0.00	1,840.56	32,053.00	30,212.44	32,053.00	30,212.44	0.00%	
BANK CHARGES	4,462.99	4,404.00	(58.99)	51,985.44	52,837.00	851.56	52,837.00	851.56	1.64%	
BUILDING REPAIRS AND MAINT.	641.27	2,500.00	1,858.73	22,986.32	30,000.00	7,013.68	30,000.00	7,013.68	30.51%	
COMPUTER EXPENSE	1,337.85	6,000.00	4,662.15	82,933.41	60,261.00	(22,672.41)	60,261.00	(22,672.41)	-27.34%	*Brightly Fixed Asset Software*
DUES & SUBSCRIPTIONS	0.00	682.00	682.00	3,605.09	9,038.00	5,432.91	9,038.00	5,432.91	150.70%	
EQUIP. SUPPLIES/MAINT./REPAIRS	842.45	286.00	(556.45)	13,880.86	14,750.00	869.14	14,750.00	869.14	6.26%	
EQUIPMENT RENTAL	671.94	1,235.00	563.06	8,574.83	9,146.00	571.17	9,146.00	571.17	6.66%	
SECURITY EXPENSE	388.25	625.00	236.75	9,885.06	9,531.00	(354.06)	9,531.00	(354.06)	-3.58%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	1,555.39	2,970.00	1,414.61	101,030.00	115,165.00	14,135.00	115,165.00	14,135.00	13.99%	
SAFETY EQUIPMENT	0.00	0.00	0.00	349.88	500.00	150.12	500.00	150.12	42.91%	
INVENTORY PARTS	0.00	0.00	0.00	14,570.15	15,000.00	429.85	15,000.00	429.85	2.95%	
METER REPAIR & MAINT	0.00	0.00	0.00	30,673.02	30,000.00	(673.02)	30,000.00	(673.02)	0.00%	
LIEN FEES	42.00	0.00	(42.00)	163.30	1,250.00	1,086.70	1,250.00	1,086.70	665.46%	
MISCELLANEOUS EXPENDITURES	42.90	833.00	790.10	5,377.88	10,000.00	4,622.12	10,000.00	4,622.12	85.95%	
OFFICE JANITORIAL	1,200.00	773.00	(427.00)	15,943.20	9,274.00	(6,669.20)	9,274.00	(6,669.20)	-41.83%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	675.44	1,048.00	372.56	11,511.30	12,570.00	1,058.70	12,570.00	1,058.70	9.20%	*Envelope order & ink cartridges.*
PERMITS AND FEES	392.94	306.00	(86.94)	8,680.79	9,056.00	375.21	9,056.00	375.21	4.32%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
POSTAGE	1,019.30	0.00	(1,019.30)	7,253.52	7,800.00	546.48	7,800.00	546.48	7.53%	
PUBLICATION CHARGES	128.10	200.00	71.90	2,366.90	3,180.00	813.10	3,180.00	813.10	34.35%	
SHOP SUPPLIES/SMALL TOOLS	115.42	584.00	468.58	1,378.78	7,000.00	5,621.22	7,000.00	5,621.22	407.70%	
TELEPHONE	1,193.09	1,232.00	38.91	14,807.90	14,784.00	(23.90)	14,784.00	(23.90)	-0.16%	
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	4,668.91	22,968.00	18,299.09	22,968.00	18,299.09	391.93%	
TRAVEL	0.00	1,117.00	1,117.00	2,368.29	13,404.00	11,035.71	13,404.00	11,035.71	465.98%	
BUSINESS MEALS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	27,000.00	27,000.00	0.00	27,000.00	0.00	0.00%	
UTILITES - GAS & ELECTRIC	27,099.12	27,851.00	751.88	239,651.85	278,507.00	38,855.15	278,507.00	38,855.15	16.21%	
VEHICLE EXP FUEL/OIL/SUPP	2,902.75	8,874.00	5,971.25	40,685.02	106,491.00	65,805.98	106,491.00	65,805.98	161.74%	
VEH EXP R&M	469.60	4,327.00	3,857.40	17,307.37	51,920.00	34,612.63	51,920.00	34,612.63	199.99%	
WATER MONITORING/SAMPLING	715.00	1,465.00	750.00	14,343.70	17,583.00	3,239.30	17,583.00	3,239.30	22.58%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	18,500.00	2,879.00	18.43%	
WATER DIST SYSTEM EXPENSE	230.75	5,225.00	4,994.25	28,530.00	62,700.00	34,170.00	62,700.00	34,170.00	119.77%	
WATER TREATMENT SYSTEM EXP	3,774.96	6,872.00	3,097.04	79,538.09	82,456.00	2,917.91	82,456.00	2,917.91	3.67%	
AMORTIZATION OF BONDS	770.54	771.00	0.46	9,245.93	9,246.00	0.07	9,246.00	0.07	0.00%	
DEPRECIATION EXPENSE	122,703.37	113,136.00	(9,567.37)	1,463,639.20	1,357,625.00	(106,014.20)	1,357,265.00	(106,374.20)	-7.27%	
Total OPERATING EXPENSES	**181,290.60**	**202,276.00**	**20,985.40**	**2,508,956.75**	**2,642,440.00**	**133,483.25**	**4,004,540.00**	**1,495,583.25**	**59.61%**	
OTHER EXPENSES										
INTEREST EXPENSE	20,558.23	22,718.00	2,159.77	255,371.41	272,609.00	17,237.59	272,609.00	17,237.59	6.75%	
CAPITAL OUTLAY	385,627.07	850,000.00	464,372.93	2,788,741.42	11,611,589.00	8,822,847.58	11,611,589.00	8,822,847.58	316.37%	
Total OTHER EXPENSES	**406,185.30**	**872,718.00**	**466,532.70**	**3,044,112.83**	**11,884,198.00**	**8,840,085.17**	**11,884,198.00**	8,840,085.17	290.40%	
Total EXPENDITURES	**656,507.45**	**1,186,313.00**	**529,805.55**	**6,546,360.57**	**15,889,098.00**	**9,342,737.43**	**15,888,738.00**	9,342,377.43	142.71%	
EXCESS REVENUE OVER EXPENDITURES	(209,926.16)	(739,888.00)	529,961.84	(405,924.80)	(8,304,288.00)	7,898,363.20	(8,303,928.00)	(7,898,003.20)	1945.68%	

WATER FUND BUDGETED ($4,556,550.00), REVENUE OVER EXPENDITURES ($314,956.74), UNDER BUDGET BY $4,241,593.26
ADD BACK DEPRECIATION & AMORTIZATION 1,472,885.13 DEBT SERVICE (1,381,917.07) = 90,968.06

OPERATING EXPENSES : AUDIT DID NOT REQUIRE A SINGLE ACT AUDIT (PONDEROSA MHP), LEGAL FEES HIRE THAN ANTICIPATED (FIRE HYDRANT CLEARING), SNOW REMOVAL AROUND FIRE HYDRANTS, TRAINING/SEMINAR/TRAVEL WAS LESS, UTILITIES WAS 14% LESS, VEHICLE EXP FUEL AND REPAIRS & MAINT. WAY LESS THAN BUDGETED, AND DISTRIBUTION SYSTEM EXPENSE .
PAYROLL RELATED : UNDER STAFFED MANAGER AND MAINTENANCE, WHICH EFFECTS MEDICAL INSURANCE AND ACCRUED LEAVE, AND LESS EMPLOYEES ON 100% EMPLOYER PAID PERS.
CAPITAL OUTLAY : COMPLETED 60% FY 24 TRAMWAY/TINA WATERLINE, FY 25 WATERLINE PROJECT CONSTRUCTION PUSHED TO FY 26 & FY 27, SAME WITH PUMP STATION 3 RENOVATION. FY 26 SCADA SERVER UPGRADES AND SCADA ALARMING, TAHOE BEACH CLUB WATERLINE DEDICATION, PALISADES SUB METERS & RIDGE METER, AND OPERATION YARD STORAGE FACILITY. TOOLCAT W/SNOW BLOWER COULD NOT FIND ONE THAT WAS WITHIN BUDGET.
OUR FY 25-26 BUDGET- PROJECTION FOR FY 24-25 WAS A GAIN OF $372,075.00 A DIFFERENCE OF $687,031.74

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	17,391.39	14,734.00	2,657.39	185,702.41	176,809.00	8,893.41	176,809.00	8,893.41	4.79%	
PLAN REVIEW FEE	375.00	150.00	225.00	625.00	1,500.00	(875.00)	1,500.00	(875.00)	0.00%	
OTHER REVENUE	0.00	42.00	(42.00)	462.50	500.00	(37.50)	500.00	(37.50)	-8.11%	
Total MISCELLANEOUS	**17,766.39**	**14,926.00**	**2,840.39**	**186,789.91**	**178,809.00**	**7,980.91**	**178,809.00**	**7,980.91**	**4.27%**	
USER FEES										
USER FEES - RESIDENTIAL	146,176.83	145,987.00	189.83	1,753,977.36	1,751,842.00	2,135.36	1,751,842.00	2,135.36	0.12%	
RESIDENTIAL TIER 1 CONSUMPTION	2,794.35	3,960.00	(1,165.65)	20,249.20	26,400.00	(6,150.80)	26,400.00	(6,150.80)	-30.38%	
USER FEES - COMMERCIAL	3,503.20	3,685.00	(181.80)	42,038.40	44,212.00	(2,173.60)	44,212.00	(2,173.60)	-5.17%	
COMMERCIAL CONSUMPTION	2,488.34	2,042.00	446.34	31,115.21	34,020.00	(2,904.79)	34,020.00	(2,904.79)	-9.34%	
PENALTIES ON USER FEES	(11,696.49)	974.00	(12,670.49)	10,900.41	11,682.00	(781.59)	11,682.00	(781.59)	-7.17%	
SERVICE CHARGES	0.00	0.00	0.00	50.00	0.00	50.00	0.00	50.00	100.00%	
CONNECTION FEES	6,000.00	720.00	5,280.00	7,800.00	7,200.00	600.00	7,200.00	600.00	0.00%	
TRANSFER FEE REVENUE	255.00	179.00	76.00	1,989.00	2,142.00	(153.00)	2,142.00	(153.00)	-7.69%	
Total USER FEES	**149,521.23**	**157,547.00**	**(8,025.77)**	**1,868,119.58**	**1,877,498.00**	**(9,378.42)**	**1,877,498.00**	**(9,378.42)**	**-0.50%**	
Total REVENUES	**167,287.62**	**172,473.00**	**(5,185.38)**	**2,054,909.49**	**2,056,307.00**	**(1,397.51)**	**2,056,307.00**	**(1,397.51)**	**-0.07%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	9,219.56	13,100.00	3,880.44	101,190.39	157,190.00	55,999.61	157,190.00	55,999.61	55.34%	
PAYROLL - OFFICE	4,820.37	4,615.00	(205.37)	54,895.30	55,380.00	484.70	55,380.00	484.70	0.88%	
EMPLOYEE BENEFITS - FICA/MEDIC	63.95	287.00	223.05	2,496.88	3,444.00	947.12	3,444.00	947.12	37.93%	
EMPLOYEE BENEFITS - MED. INS	4,227.17	4,472.00	244.83	47,450.66	59,056.00	11,605.34	59,056.00	11,605.34	24.46%	
EMPLOYEE BENEFITS - PERS	(403.18)	4,273.00	4,676.18	35,413.63	51,276.00	15,862.37	51,276.00	15,862.37	44.79%	
EMPLOYEE BENEFITS - SIIS	76.43	59.00	(17.43)	565.42	859.00	293.58	859.00	293.58	51.92%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	311.59	5,996.00	5,684.41	5,996.00	5,684.41	0.00%	
UNIFORMS	0.00	0.00	0.00	28.40	117.00	88.60	117.00	88.60	311.97%	
OPEB EXPENSE	500.22	1,458.00	957.78	6,002.75	17,490.00	11,487.25	17,490.00	11,487.25	191.37%	
ACCRUED LEAVE EXPENSE	(1,301.86)	334.00	1,635.86	(6,483.43)	4,000.00	10,483.43	4,000.00	10,483.43	-161.70%	
OTHER PAYROLL EXPENSES	2.99	42.00	39.01	125.21	500.00	374.79	500.00	374.79	299.33%	
CAR ALLOWANCE EXPENSE	(191.10)	(41.00)	150.10	(1,519.46)	(500.00)	1,019.46	(500.00)	1,019.46	-67.09%	
Total PAYROLL RELATED EXPENSES	**17,014.55**	**29,099.00**	**12,084.45**	**240,477.34**	**354,808.00**	**114,330.66**	**354,808.00**	**114,330.66**	**47.54%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	17,312.64	17,678.00	365.36	17,678.00	365.36	2.11%	
LEGAL	860.76	1,450.00	589.24	6,691.43	17,400.00	10,708.57	17,400.00	10,708.57	160.03%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	2,108.00	2,108.00	2,108.00	2,108.00	0.00%	
ENGINEERING & SURVEYING	170.62	855.00	684.38	7,520.61	10,250.00	2,729.39	10,250.00	2,729.39	36.29%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	823,691.00	823,691.00	0.00	823,691.00	0.00	0.00%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	490,034.00	490,034.00	0.00	490,034.00	0.00	0.00%	
BAD DEBTS	0.00	0.00	0.00	920.28	20,958.00	20,037.72	20,958.00	20,037.72	0.00%	
BANK CHARGES	2,975.33	2,894.00	(81.33)	34,327.82	34,727.00	399.18	34,727.00	399.18	1.16%	
BUILDING REPAIRS AND MAINT.	97.83	2,619.00	2,521.17	8,825.48	31,419.00	22,593.52	31,419.00	22,593.52	256.00%	
COMPUTER EXPENSE	494.37	3,491.00	2,996.63	19,097.10	17,861.00	(1,236.10)	17,861.00	(1,236.10)	-6.47%	*Brightly Fixed Asset Software*
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	1,552.06	4,346.00	2,793.94	4,346.00	2,793.94	180.01%	
EQUIP. SUPPLIES/MAINT./REPAIRS	9,279.54	17,729.00	8,449.46	116,608.02	212,748.00	96,139.98	212,748.00	96,139.98	82.45%	
EQUIPMENT RENTAL	261.71	672.00	410.29	3,632.10	3,847.00	214.90	3,847.00	214.90	5.92%	
SECURITY EXPENSE	523.84	600.00	76.16	8,284.89	8,580.00	295.11	8,580.00	295.11	3.56%	
INSURANCE AND BONDS	15.00	0.00	(15.00)	26,599.91	28,694.00	2,094.09	28,694.00	2,094.09	7.87%	
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%	
MISCELLANEOUS EXPENDITURES	(7,023.16)	384.00	7,407.16	1,691.19	4,600.00	2,908.81	4,600.00	2,908.81	172.00%	*Billed Farr Construction for damage to sewer lateral.*
OFFICE JANITORIAL	600.00	387.00	(213.00)	7,971.60	4,637.00	(3,334.60)	4,637.00	(3,334.60)	-41.83%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	337.55	549.00	211.45	6,080.55	6,582.00	501.45	6,582.00	501.45	8.25%	
PERMITS AND FEES	0.00	0.00	0.00	380.40	405.00	24.60	405.00	24.60	6.47%	
POSTAGE	679.54	0.00	(679.54)	4,795.69	5,100.00	304.31	5,100.00	304.31	6.35%	
PUBLICATION CHARGES	64.04	100.00	35.96	1,652.15	1,590.00	(62.15)	1,590.00	(62.15)	-3.76%	
TELEPHONE	130.96	136.00	5.04	1,592.83	1,632.00	39.17	1,632.00	39.17	2.46%	
TRAINING AND SEMINARS	0.00	490.00	490.00	508.64	5,874.00	5,365.36	5,874.00	5,365.36	1054.84%	
TRAVEL	0.00	289.00	289.00	167.81	3,462.00	3,294.19	3,462.00	3,294.19	1963.05%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	13,500.00	13,500.00	0.00	13,500.00	0.00	0.00%	
UTILITES - GAS & ELECTRIC	1,285.17	3,000.00	1,714.83	18,842.12	30,000.00	11,157.88	30,000.00	11,157.88	59.22%	
DEPRECIATION EXPENSE	8,138.20	5,182.00	(2,956.20)	98,494.82	62,176.00	(36,318.82)	62,176.00	(36,318.82)	-36.87%	
Total OPERATING EXPENSES	**20,016.30**	**41,952.00**	**21,935.70**	**1,720,775.14**	**1,864,399.00**	**143,623.86**	**1,864,399.00**	**143,623.86**	**8.35%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	21,167.00	21,167.00	27,335.48	520,000.00	492,664.52	520,000.00	492,664.52	1802.29%	
Total OTHER EXPENSES	**0.00**	**21,167.00**	**21,167.00**	**27,335.48**	**520,000.00**	**492,664.52**	**520,000.00**	**492,664.52**	**1802.29%**	
Total EXPENDITURES	**37,030.85**	**92,218.00**	**55,187.15**	**1,988,587.96**	**2,739,207.00**	**750,619.04**	**2,739,207.00**	**750,619.04**	**37.75%**	
EXCESS REVENUE OVER EXPENDITURES	**130,256.77**	**80,255.00**	**50,001.77**	**66,321.53**	**(682,900.00)**	**749,221.53**	**(682,900.00)**	**(749,221.53)**	**-1129.68%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

SEWER FUND BUDGETED ($620,724.00), REVENUE OVER EXPENDITURES $164,816.35 UNDER BUDGET BY $785,540.35

ADD BACK DEPRECIATION 98,494.82

OPERATING EXPENSES : UNDER BUDGET BUILDING R&M, EQUIPMENT SUPPLLIES R&M, AND TRAINING/SIMINARS/TRAVEL.
PAYROLL RELATED : UNDER STAFFED MANAGER, WHICH EFFECTS MEDICAL INSURANCE AND ACCRUED LEAVE, AND LESS EMPLOYEES ON 100% EMPLOYER PAID PERS.
CAPITAL OUTLAY : PROJECT DID NOT PROCEED MARKET SEWER LIFT RENOVATION, SCADA SERVER, 2025 ROAD MAINTENANCE, STEEL RING COLLAR REPAIR, AND OPERATION YARD STORAGE FACILITY. TOOLCAT W/SNOW BLOWER COULD NOT FIND ONE THAT WAS WITHIN BUDGET.
OUR FY 25-26 BUDGET- PROJECTION FOR FY 24-25 WAS A GAIN OF $101,554.00 A DIFFERENCE OF $63,262.35

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	3,727.57	701.00	3,026.57	29,328.68	8,419.00	20,909.68	8,419.00	20,909.68	71.29%	
OTHER REVENUE	0.00	5.00	(5.00)	113.75	55.00	58.75	55.00	58.75	51.65%	
Total MISCELLANEOUS	**3,727.57**	**706.00**	**3,021.57**	**29,442.43**	**8,474.00**	**20,968.43**	**8,474.00**	**20,968.43**	**71.22%**	
USER FEES										
USER FEES - RESIDENTIAL	62,171.29	62,169.00	2.29	717,873.09	717,876.00	(2.91)	717,876.00	(2.91)	0.00%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	66,096.00	66,096.00	0.00	66,096.00	0.00	0.00%	
PENALTIES ON USER FEES	(3,981.27)	401.00	(4,382.27)	4,060.62	4,810.00	(749.38)	4,810.00	(749.38)	-18.45%	
TRANSFER FEE REVENUE	112.50	74.00	38.50	837.75	882.00	(44.25)	882.00	(44.25)	-5.28%	
Total USER FEES	**64,026.52**	**68,368.00**	**(4,341.48)**	**788,867.46**	**789,664.00**	**(796.54)**	**789,664.00**	**(796.54)**	**-0.10%**	
Total REVENUES	**67,754.09**	**69,074.00**	**(1,319.91)**	**818,309.89**	**798,138.00**	**20,171.89**	**798,138.00**	**20,171.89**	**2.47%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	4,609.75	6,105.00	1,495.25	47,357.62	73,253.00	25,895.38	73,253.00	25,895.38	54.68%	
PAYROLL - MAINTENANCE	3,988.16	4,315.00	326.84	46,220.24	51,778.00	5,557.76	51,778.00	5,557.76	12.02%	
PAYROLL - OFFICE	2,410.18	2,308.00	(102.18)	27,447.60	27,692.00	244.40	27,692.00	244.40	0.89%	
EMPLOYEE BENEFITS - FICA/MEDIC	84.93	210.00	125.07	1,763.06	2,512.00	748.94	2,512.00	748.94	42.48%	
EMPLOYEE BENEFITS - MED. INS	3,919.86	3,950.00	30.14	44,201.64	49,715.00	5,513.36	49,715.00	5,513.36	12.47%	
EMPLOYEE BENEFITS - PERS	410.29	2,897.00	2,486.71	23,341.79	34,759.00	11,417.21	34,759.00	11,417.21	48.91%	
EMPLOYEE BENEFITS - SIIS	109.00	78.00	(31.00)	932.34	1,113.00	180.66	1,113.00	180.66	19.38%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	51.93	2,998.00	2,946.07	2,998.00	2,946.07	0.00%	
UNIFORMS	137.34	0.00	(137.34)	903.14	877.00	(26.14)	877.00	(26.14)	-2.89%	
OPEB EXPENSE	230.88	953.00	722.12	2,770.56	11,392.00	8,621.44	11,392.00	8,621.44	311.18%	
ACCRUED LEAVE EXPENSE	(408.83)	167.00	575.83	(2,802.42)	2,000.00	4,802.42	2,000.00	4,802.42	-171.37%	
OTHER PAYROLL EXPENSES	1.50	83.00	81.50	262.01	1,000.00	737.99	1,000.00	737.99	281.66%	
CAR ALLOWANCE EXPENSE	(95.55)	0.00	95.55	(683.55)	0.00	683.55	0.00	139.65	0.00%	
Total PAYROLL RELATED EXPENSES	**15,397.51**	**21,316.00**	**5,918.49**	**191,765.96**	**259,089.00**	**67,323.04**	**259,089.00**	**67,323.04**	**35.11%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	2,885.44	2,946.00	60.56	2,946.00	60.56	2.10%	
LEGAL	170.92	242.00	71.08	1,742.63	2,900.00	1,157.37	2,900.00	1,157.37	66.42%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,240.00	1,240.00	1,240.00	1,240.00	0.00%	
ENGINEERING & SURVEYING	28.44	0.00	(28.44)	1,161.44	500.00	(661.44)	500.00	(661.44)	-56.95%	
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	316,927.50	775,000.00	458,072.50	775,000.00	458,072.50	144.54%	
SNOW REMOVAL - SANDING	0.00	0.00	0.00	67,977.59	75,000.00	7,022.41	75,000.00	7,022.41	10.33%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
BAD DEBTS	0.00	0.00	0.00	153.38	8,630.00	8,476.62	8,630.00	8,476.62	0.00%	
BANK CHARGES	1,312.64	993.00	(319.64)	14,650.91	11,906.00	(2,744.91)	11,906.00	(2,744.91)	-18.74%	*Allocation changed due to Feb. monthly fee*
BUILDING REPAIRS AND MAINT.	16.30	440.00	423.70	1,475.28	5,276.00	3,800.72	5,276.00	3,800.72	257.63%	
COMPUTER EXPENSE	204.61	250.00	45.39	5,429.48	5,139.00	(290.48)	5,139.00	(290.48)	-5.35%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.67	685.00	426.33	685.00	426.33	164.82%	
EQUIP. SUPPLIES/MAINT./REPAIRS	68.13	150.00	81.87	101.27	700.00	598.73	700.00	598.73	591.22%	
EQUIPMENT RENTAL	78.74	67.00	(11.74)	1,137.66	832.00	(305.66)	832.00	(305.66)	-26.87%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00%	
SECURITY EXPENSE	12.87	0.00	(12.87)	138.22	18.00	(120.22)	18.00	(120.22)	-86.98%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	7.50	0.00	(7.50)	4,438.32	4,782.00	343.68	4,782.00	343.68	7.74%	
SAFETY EQUIPMENT	0.00	0.00	0.00	45.75	100.00	54.25	100.00	54.25	0.00%	
MISCELLANEOUS EXPENDITURES	3.58	466.00	462.42	(16,827.35)	5,600.00	22,427.35	5,600.00	22,427.35	-133.28%	*F & B Inc Unpaid invoices from last fiscal year voided.*
OFFICE JANITORIAL	100.00	64.00	(36.00)	1,328.60	773.00	(555.60)	773.00	(555.60)	-41.82%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	56.25	110.00	53.75	1,411.97	1,314.00	(97.97)	1,314.00	(97.97)	-6.94%	
PERMITS AND FEES	0.00	0.00	0.00	63.40	668.00	604.60	668.00	604.60	953.63%	
POSTAGE	299.78	0.00	(299.78)	2,055.73	2,100.00	44.27	2,100.00	44.27	2.15%	
PUBLICATION CHARGES	10.68	261.00	250.32	645.10	1,515.00	869.90	1,515.00	869.90	134.85%	
TELEPHONE	12.97	13.00	0.03	171.75	162.00	(9.75)	162.00	(9.75)	-5.68%	
TRAINING AND SEMINARS	0.00	171.00	171.00	110.68	2,052.00	1,941.32	2,052.00	1,941.32	1753.99%	
TRAVEL	0.00	166.00	166.00	57.15	1,984.00	1,926.85	1,984.00	1,926.85	3371.57%	
TRUSTEE FEES	187.50	188.00	0.50	2,250.00	2,250.00	0.00	2,250.00	0.00	0.00%	
UTILITES - GAS & ELECTRIC	20.61	267.00	246.39	395.86	1,670.00	1,274.14	1,670.00	1,274.14	321.87%	
VEHICLE EXP FUEL/OIL/SUPP	359.04	1,360.00	1,000.96	4,744.47	16,311.00	11,566.53	16,311.00	11,566.53	243.79%	
VEH EXP R&M	58.70	942.00	883.30	1,937.90	11,303.00	9,365.10	11,303.00	9,365.10	483.26%	
Total OPERATING EXPENSES	**3,009.26**	**6,150.00**	**3,140.74**	**416,868.80**	**953,356.00**	**536,487.20**	**953,356.00**	**536,487.20**	**128.69%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	14,000.00	14,000.00	8,386.62	129,000.00	120,613.38	129,000.00	120,613.38	1438.16%	
Total OTHER EXPENSES	**0.00**	**14,000.00**	**14,000.00**	**8,386.62**	**129,000.00**	**120,613.38**	**129,000.00**	**120,613.38**	**1438.16%**	
Total EXPENDITURES	**18,406.77**	**41,466.00**	**23,059.23**	**617,021.38**	**1,341,445.00**	**724,423.62**	**1,341,445.00**	**724,423.62**	**117.41%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES BY FUND
From 6/1/2025 Through 6/30/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
OPERATING TRANSFERS										
TRANSFERS IN										
OPERATING TRANSFERS IN	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
Total TRANSFERS IN	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
Total OPERATING TRANSFERS	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
EXCESS REVENUE OVER EXPENDITURES	49,347.32	27,608.00	21,739.32	751,288.51	6,693.00	744,595.51	6,693.00	(744,595.51)	-99.11%	

SNOW ROMOVAL SPECIAL REVENUE FUND BUDGETED ($33,550.00), REVENUE OVER EXPENDITURES $751,288.51 UNDER BUDGET BY $784,838.51

OPERATING EXPENSES : UNDER BUDGET SNOW REMOVAL, TRAINING & SIMARS, AND VEHICLE FUEL/MAINTENANCE.
PAYROLL RELATED : UNDER STAFFED MANAGER, WHICH EFFECTS MEDICAL INSURANCE AND ACCRUED LEAVE, AND LESS EMPLOYEES ON 100% EMPLOYER PAID PERS.
CAPITAL OUTLAY : DID NOT REPLACE BACKHOE OR TOOLCAT W/SNOW BLOWERCOULD NOT FIND ONE WITHIN BUDGET. OPERATION YARD STORAGE FACILITY DID NOT CONTINUE.
OUR FY 25-26 BUDGET- PROJECTION FOR FY 24-25 WAS A GAIN OF $542,962.00 A DIFFERENCE OF $208,326.51

MAY 2025

CASH POSITION

REVENUE & EXPENDITURES

COMBINED AND BY FUND

KINGSBURY GENERAL IMPROVEMENT DISTRICT
CASH POSITION
MAY 2025

GENERAL	48%
WATER	29%
SEWER	19%
SNOW	4%

FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE
GENERAL FUND	$ 9,126,156.98	$ (12,977.86)	$ (72,167.56)	$ 126,130.98	$ (51,031.59)	$ 9,116,110.95
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 378,342.37	$ 12,977.86	$ -	$ -	$ -	$ 391,320.23
GENERAL INVESTMENT	$ 810,509.38	$ -	$ -	$ 4,344.18	$ -	$ 814,853.56
GF TOTAL						**$ 10,322,284.74**
WATER FUND	$ 1,613,315.91	$ (163,817.90)	$ 72,381.74	$ 2,645,212.20	$ (221,188.62)	$ 3,945,903.33
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 650,094.46	$ 25,055.84	$ -	$ -	$ -	$ 675,150.30
WATER INVESTMENT	$ 830,546.91	$ -	$ -	$ 2,772.87	$ -	$ 833,319.78
KGID/TRPA RESTRICTED *(STATION 4 BMPS)*	$ 45,430.00	$ -	$ -	$ -	$ -	$ 45,430.00
DIST DEBT RESERVE	$ 294,663.00	$ 74,346.70	$ -	$ -	$ -	$ 369,009.70
TREAT DEBT RESERVE	$ 447,338.65	$ 112,868.44	$ -	$ -	$ -	$ 560,207.09
CAP IMPROV. RESERVE	$ 48,453.07	$ (48,453.07)	$ -	$ -	$ -	$ -
WF TOTAL						**$ 6,429,020.20**
SEWER FUND	$ 3,739,606.07	$ (679.25)	$ (70.99)	$ 172,709.72	$ (49,397.23)	$ 3,862,168.32
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 15,112.60	$ 679.25	$ -	$ -	$ -	$ 15,791.85
SEWER INVESTMENT	$ 442,664.77	$ -		$ 1,941.02	$ -	$ 444,605.79
SF TOTAL						**$ 4,322,565.96**
SNOW REV. FUND	$ 572,511.54	$ (7,963.69)	$ (143.20)	$ 73,249.98	$ (79,152.65)	$ 558,501.98
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 189,705.54	$ 7,963.69	$ -	$ -	$ -	$ 197,669.23
SNOW INVESTMENT	$ 24,156.77	$ -	$ -	$ 184.89	$ -	$ 24,341.66
SNOW TOTAL						**$ 780,512.87**
298 KINGSBURY GRADE RENTAL	$ 271,631.74	$ -	$ -	$ 6,542.57	$ (1,930.74)	$ 276,243.57
80 RENTAL TOTAL						**$ 276,243.57**
GRAND TOTALS	**$ 19,500,239.76**	**$ 0.01**	**$ (0.01)**	**$ 3,033,088.41**	**$ (402,700.83)**	**$ 22,130,627.34**
CHECKING						
US BANK	$ 223,832.49	$ (300,000.00)		$ 743,589.07	$ (402,700.83)	$ 264,720.73
US BANK MMA	$ 112.25	$ -		$ -	$ -	$ 112.25
MORTON CAPITAL MMA	$ 357,765.58	$ -		$ 9,242.96	$ -	$ 367,008.54
5.45% BMO BANK NATIONAL	$ -	$ -				$ -
4.80% BLUE RIDGE BANK	$ 250,000.00	$ -				$ 250,000.00
4.70% FLAGSTAR BANK	$ 250,000.00	$ -				$ 250,000.00
5.10% MORGAN STANLEY BANK	$ 250,000.00	$ -				$ 250,000.00
5.20% BANK HAPOALIM NEW YORK	$ 250,000.00	$ -				$ 250,000.00
4.00% NORTHEAST BANK CD	$ 250,000.00	$ -				$ 250,000.00
4.60% JP MORGAN CHASE	$ 250,000.00	$ -		$ -	$ -	$ 250,000.00
4.40% WASHINGTON FED BANK	$ 250,000.00	$ -		$ -	$ -	$ 250,000.00
LOCAL GOVT POOLED 4.3314585%	$ 17,168,529.44	$ 300,000.00		$ 2,280,256.38	$ -	$ 19,748,785.82
GRAND TOTALS	**$ 19,500,239.76**	**$ -**	**$ -**	**$ 3,033,088.41**	**$ (402,700.83)**	**$ 22,130,627.34**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED
From 5/1/2025 Through 5/31/2025

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	3,296.50	6,259.00	(2,962.50)	619,138.85	619,675.00	(536.15)	625,935.00	(6,796.15)	-1.10%
PERSONAL PROPERTY TAX	2,942.18	0.00	2,942.18	10,440.16	7,800.00	2,640.16	7,800.00	2,640.16	25.29%
ADVALOREM MAKE-UP	2,881.82	5,473.00	(2,591.18)	541,255.52	541,873.00	(617.48)	547,346.00	(6,090.48)	-1.13%
STATE TAX DISTRIBUTION	66,400.67	66,401.00	(0.33)	730,407.37	730,407.00	0.37	796,808.00	(325,265.31)	-44.53%
Total TAXES	**75,521.17**	**78,133.00**	**(2,611.83)**	**1,901,241.90**	**1,899,755.00**	**1,486.90**	**1,977,889.00**	**(335,511.78)**	**-17.65%**
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	4,897.50	0.00	4,897.50	959,348.52	2,350,000.00	(1,390,651.48)	2,350,000.00	(1,390,651.48)	-144.96%
INTEREST ON INVESTMENTS	73,982.43	70,161.00	3,821.43	813,437.03	771,785.00	41,652.03	841,946.00	(28,508.97)	-3.50%
PLAN REVIEW FEE	250.00	400.00	(150.00)	750.00	2,350.00	(1,600.00)	2,750.00	(2,000.00)	-266.67%
RENTAL INCOME	8,639.20	8,931.00	(291.80)	93,043.61	98,236.00	(5,192.39)	107,167.00	(14,123.39)	-15.18%
OTHER REVENUE	4,137.11	2,244.00	1,893.11	40,233.57	24,662.00	15,571.57	26,905.00	13,328.57	33.13%
Total MISCELLANEOUS	**91,906.24**	**81,736.00**	**10,170.24**	**1,906,812.73**	**3,247,033.00**	**(1,340,220.27)**	**3,328,768.00**	**(1,421,955.27)**	**-74.57%**
USER FEES									
USER FEES - RESIDENTIAL	522,831.81	506,871.00	15,960.81	5,675,137.11	5,547,423.00	127,714.11	6,054,294.00	(379,156.89)	-6.68%
RESIDENTIAL TIER 1 CONSUMPTION	26,050.87	23,822.00	2,228.87	299,616.88	318,540.00	(18,923.12)	355,400.00	(55,783.12)	-18.62%
RESIDENTIAL TIER 2 CONSUMPTION	5,846.45	5,440.00	406.45	52,999.54	58,480.00	(5,480.46)	68,000.00	(15,000.46)	-28.30%
RESIDENTIAL TIER 3 CONSUMPTION	5,039.15	4,320.00	719.15	58,982.69	60,480.00	(1,497.31)	72,000.00	(13,017.31)	-22.07%
RESIDENTIAL FIRE PROTECTION	8,656.72	7,362.00	1,294.72	94,445.28	80,982.00	13,463.28	88,344.00	6,101.28	6.46%
USER FEES - COMMERCIAL	39,564.73	39,747.00	(182.27)	432,620.03	434,617.00	(1,996.97)	474,364.00	(41,743.97)	-9.65%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	86,292.58	86,292.00	0.58	94,137.00	(7,844.42)	-9.09%
COMMERCIAL CONSUMPTION	9,484.89	8,301.00	1,183.89	102,736.59	134,278.00	(31,541.41)	144,020.00	(41,283.41)	-40.18%
PENALTIES ON USER FEES	8,048.03	2,864.00	5,184.03	86,468.27	31,495.00	54,973.27	34,359.00	52,109.27	60.26%
SERVICE CHARGES	1,300.00	1,200.00	100.00	10,256.62	13,200.00	(2,943.38)	14,400.00	(4,143.38)	-40.40%
RETURN CHECK FEES	60.00	40.00	20.00	453.49	440.00	13.49	480.00	(26.51)	-5.85%
CONNECTION FEES	850.00	720.00	130.00	6,650.00	98,330.00	(91,680.00)	103,750.00	(97,100.00)	-1460.15%
TRANSFER FEE REVENUE	675.00	600.00	75.00	9,375.00	6,599.00	2,776.00	7,200.00	2,175.00	23.20%
SERVLINE ADMIN REVENUE	162.81	155.00	7.81	1,761.33	1,705.00	56.33	1,860.00	(98.67)	-5.60%
SERVLINE LOSS INSURANCE	1,296.69	1,226.00	70.69	14,025.42	13,484.00	541.42	14,710.00	(684.58)	-4.88%
SERVLINE LINE INSURANCE	233.20	238.00	(4.80)	2,578.63	2,618.00	(39.37)	2,856.00	(277.37)	-10.76%
Total USER FEES	**637,945.13**	**610,751.00**	**27,194.13**	**6,934,399.46**	**6,888,963.00**	**45,436.46**	**7,530,174.00**	**(595,774.54)**	**-8.59%**
Total REVENUES	**805,372.54**	**770,620.00**	**34,752.54**	**10,742,454.09**	**12,035,751.00**	**(1,293,296.91)**	**12,836,831.00**	**(2,353,241.59)**	**-21.91%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED
From 5/1/2025 Through 5/31/2025

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	35,584.29	49,605.00	14,020.71	349,735.54	545,625.00	195,889.46	595,230.00	245,494.46	70.19%
PAYROLL - MAINTENANCE	65,362.82	53,753.00	(11,609.82)	480,403.04	591,275.00	110,871.96	645,028.00	164,624.96	34.27%
PAYROLL - OFFICE	21,243.70	15,385.00	(5,858.70)	166,916.44	169,221.00	2,304.56	184,606.00	17,689.56	10.60%
EMPLOYEE BENEFITS - FICA/MEDIC	2,098.20	1,876.00	(222.20)	17,349.04	20,625.00	3,275.96	22,502.00	5,152.96	29.70%
EMPLOYEE BENEFITS - MED. INS	29,455.90	33,038.00	3,582.10	306,784.14	391,793.00	85,008.86	424,831.00	118,046.86	38.48%
EMPLOYEE BENEFITS - PERS	25,403.56	27,366.00	1,962.44	217,284.60	301,021.00	83,736.40	328,387.00	111,102.40	51.13%
EMPLOYEE BENEFITS - SIIS	920.41	935.00	14.59	6,724.67	10,861.00	4,136.33	11,677.00	4,952.33	73.64%
UNEMPLOYMENT BENEFITS	0.00	1,667.00	1,667.00	1,038.62	18,320.00	17,281.38	19,987.00	18,948.38	0.00%
UNIFORMS	0.00	0.00	0.00	6,227.88	9,360.00	3,132.12	9,360.00	3,132.12	50.29%
OPEB EXPENSE	3,847.92	6,717.00	2,869.08	42,327.12	73,871.00	31,543.88	80,592.00	38,264.88	90.40%
ACCRUED LEAVE EXPENSE	(2,627.60)	1,876.00	4,503.60	(19,357.64)	20,624.00	39,981.64	22,500.00	41,857.64	-216.23%
OTHER PAYROLL EXPENSES	489.54	559.00	69.46	2,959.39	6,141.00	3,181.61	6,700.00	3,740.61	126.40%
CAR ALLOWANCE EXPENSE	(1,323.00)	(441.00)	882.00	(5,443.90)	(4,859.00)	584.90	(5,300.00)	143.90	-2.64%
Total PAYROLL RELATED EXPENSES	**180,455.74**	**192,336.00**	**11,880.26**	**1,572,948.94**	**2,153,878.00**	**580,929.06**	**2,346,100.00**	**773,151.06**	49.15%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	57,708.80	98,925.00	41,216.20	98,925.00	41,216.20	71.42%
LEGAL	2,995.25	4,834.00	1,838.75	88,713.20	53,166.00	(35,547.20)	58,000.00	(30,713.20)	-34.62%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	12,400.00	12,400.00	12,400.00	12,400.00	
ENGINEERING & SURVEYING	918.75	5,668.00	4,749.25	30,786.25	62,833.00	32,046.75	68,500.00	37,713.75	122.50%
EROSION AND DRAINAGE	433.00	1,500.00	1,067.00	433.00	18,500.00	18,067.00	25,000.00	24,567.00	
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	42,504.68	40,000.00	(2,504.68)	45,000.00	2,495.32	5.87%
SNOW REMOVAL - PLOWING	0.00	20,000.00	20,000.00	337,927.50	775,000.00	437,072.50	775,000.00	437,072.50	129.34%
SNOW REMOVAL - SANDING	0.00	4,500.00	4,500.00	67,977.59	75,000.00	7,022.41	75,000.00	7,022.41	10.33%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	823,691.00	823,691.00	0.00	823,691.00	0.00	0.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	490,034.00	490,034.00	0.00	490,034.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	3,067.60	61,641.00	58,573.40	61,641.00	58,573.40	
BANK CHARGES	8,765.18	8,290.00	(475.18)	92,213.21	91,179.00	(1,034.21)	99,470.00	7,256.79	7.87%
BUILDING REPAIRS AND MAINT.	878.78	7,226.00	6,347.22	59,275.19	79,470.00	20,194.81	86,695.00	27,419.81	46.26%
COMPUTER EXPENSE	3,746.24	4,364.00	617.76	107,774.70	80,490.00	(27,284.70)	90,845.00	(16,929.70)	-15.71%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	5,674.49	14,061.00	8,386.51	14,743.00	9,068.51	159.81%

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED
From 5/1/2025 Through 5/31/2025

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	11,335.59	18,388.00	7,052.41	120,735.45	214,158.00	93,422.55	232,698.00	111,962.55	92.73%
EQUIPMENT RENTAL	669.00	606.00	(63.00)	12,753.48	12,322.00	(431.48)	14,340.00	1,586.52	12.44%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	3,530.00	30,550.00	27,020.00	30,630.00	27,100.00	0.00%
SECURITY EXPENSE	749.28	725.00	(24.28)	17,508.56	16,946.00	(562.56)	18,171.00	662.44	3.78%
INSURANCE AND BONDS	1,529.89	2,970.00	1,440.11	138,528.29	154,349.00	15,820.71	157,319.00	18,790.71	13.56%
SAFETY EQUIPMENT	365.99	100.00	(265.99)	459.68	1,100.00	640.32	1,100.00	640.32	139.30%
INVENTORY PARTS	195.97	0.00	(195.97)	14,570.15	15,500.00	929.85	15,500.00	929.85	6.38%
METER REPAIR & MAINT	1,879.30	15,000.00	13,120.70	30,673.02	30,000.00	(673.02)	30,000.00	(673.02)	0.00%
LIEN FEES	(38.00)	170.00	208.00	121.30	1,250.00	1,128.70	1,250.00	1,128.70	930.50%
MISCELLANEOUS EXPENDITURES	730.75	2,858.00	2,127.25	9,031.65	31,430.00	22,398.35	34,288.00	25,256.35	279.64%
OFFICE JANITORIAL	3,300.00	1,863.00	(1,437.00)	33,772.00	20,484.00	(13,288.00)	22,347.00	(11,425.00)	-33.83%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OFFICE SUPPLIES	305.16	1,934.00	1,628.84	19,160.47	20,556.00	1,395.53	22,391.00	3,230.53	16.86%
PERMITS AND FEES	800.75	750.00	(50.75)	8,795.05	9,990.00	1,194.95	10,296.00	1,500.95	17.07%
POSTAGE	0.00	3,750.00	3,750.00	12,106.32	15,000.00	2,893.68	15,000.00	2,893.68	23.90%
PUBLICATION CHARGES	99.75	2,270.00	2,170.25	5,362.75	6,004.00	641.25	6,580.00	1,217.25	22.70%
SHOP SUPPLIES/SMALL TOOLS	0.00	583.00	583.00	1,263.36	6,416.00	5,152.64	7,000.00	5,736.64	454.08%
TELEPHONE	1,706.47	1,395.00	(311.47)	15,401.46	15,345.00	(56.46)	16,740.00	1,338.54	8.69%
TRAINING AND SEMINARS	0.00	2,798.00	2,798.00	5,464.41	32,652.00	27,187.59	35,620.00	30,155.59	551.85%
TRAVEL	0.00	1,759.00	1,759.00	2,677.74	19,341.00	16,663.26	21,100.00	18,422.26	687.98%
BUSINESS MEALS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%
TRUSTEE FEES	3,750.00	3,750.00	0.00	41,250.00	41,250.00	0.00	45,000.00	3,750.00	9.09%
UTILITES - GAS & ELECTRIC	22,976.80	34,392.00	11,415.20	243,760.39	293,655.00	49,894.61	327,149.00	83,388.61	34.21%
VEHICLE EXP FUEL/OIL/SUPP	4,352.82	11,426.00	7,073.18	52,558.08	125,687.00	73,128.92	137,113.00	84,554.92	160.88%
VEH EXP R&M	0.00	6,274.00	6,274.00	27,308.74	69,003.00	41,694.26	75,276.00	47,967.26	175.65%
WATER MONITORING/SAMPLING	769.00	1,465.00	696.00	13,628.70	16,118.00	2,489.30	17,583.00	3,954.30	29.01%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	18,500.00	2,879.00	18.43%
WATER DIST SYSTEM EXPENSE	767.51	5,225.00	4,457.49	28,299.25	57,475.00	29,175.75	62,700.00	34,400.75	121.56%
WATER TREATMENT SYSTEM EXP	3,436.28	6,872.00	3,435.72	75,763.13	75,584.00	(179.13)	82,456.00	6,692.87	8.83%
AMORTIZATION OF BONDS	770.49	771.00	0.51	8,475.39	8,475.00	(0.39)	9,246.00	770.61	9.09%
DEPRECIATION EXPENSE	133,826.55	118,318.00	(15,508.55)	1,431,292.45	1,301,483.00	(129,809.45)	1,419,801.00	(11,491.45)	-0.80%
Total OPERATING EXPENSES	**212,016.55**	**307,844.00**	**95,827.45**	**4,597,653.48**	**5,437,513.00**	**839,859.52**	**8,058,738.00**	**3,461,084.52**	**75.28%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES - ALL FUNDS COMBINED
From 5/1/2025 Through 5/31/2025

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	20,558.17	22,717.00	2,158.83	234,813.18	249,891.00	15,077.82	272,609.00	37,795.82	16.10%
CAPITAL OUTLAY	128,947.62	434,417.00	305,469.38	2,667,641.23	13,388,422.00	10,720,780.77	14,398,589.00	11,730,947.77	439.75%
Total OTHER EXPENSES	**149,505.79**	**457,134.00**	**307,628.21**	**2,902,454.41**	**13,638,313.00**	**10,735,858.59**	**14,671,198.00**	11,768,743.59	405.48%
Total EXPENDITURES	**541,978.08**	**957,314.00**	**415,335.92**	**9,073,056.83**	**21,229,704.00**	**12,156,647.17**	**22,729,936.00**	13,656,879.17	150.52%
OPERATING TRANSFERS									
TRANSFERS IN									
OPERATING TRANSFERS IN	0.00	0.00	0.00	(550,000.00)	(550,000.00)	0.00	0.00	550,000.00	-100.00%
Total TRANSFERS IN	**0.00**	**0.00**	**0.00**	**(550,000.00)**	**(550,000.00)**	**0.00**	**0.00**	**550,000.00**	-100.00%
TRANSFERS OUT									
TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	550,000.00	550,000.00	0.00	0.00	(550,000.00)	-100.00%
Total TRANSFERS OUT	**0.00**	**0.00**	**0.00**	**550,000.00**	**550,000.00**	**0.00**	**0.00**	**(550,000.00)**	-100.00%
Total OPERATING TRANSFERS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00%
EXCESS REVENUE OVER EXPENDITURES	**263,394.46**	**(186,694.00)**	**450,088.46**	**1,669,397.26**	**(9,193,953.00)**	**10,863,350.26**	**(9,893,105.00)**	**(11,562,502.26)**	**-692.62%**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	3,296.50	6,259.00	(2,962.50)	619,138.85	619,675.00	(536.15)	625,935.00	(6,796.15)	-1.10%	
PERSONAL PROPERTY TAX	2,942.18	0.00	2,942.18	10,440.16	7,800.00	2,640.16	7,800.00	2,640.16	25.29%	
ADVALOREM MAKE-UP	2,881.82	5,473.00	(2,591.18)	541,255.52	541,873.00	(617.48)	547,346.00	(6,090.48)	-1.13%	
STATE TAX DISTRIBUTION	66,400.67	66,401.00	(0.33)	730,407.37	730,407.00	0.37	796,808.00	(66,400.63)	-9.09%	
Total TAXES	**75,521.17**	**78,133.00**	**(2,611.83)**	**1,901,241.90**	**1,899,755.00**	**1,486.90**	**1,977,889.00**	**(76,647.10)**	**-4.03%**	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	39,314.19	25,960.00	13,354.19	415,303.79	285,560.00	129,743.79	311,520.00	103,783.79	24.99%	
OTHER REVENUE	0.00	84.00	(84.00)	113.75	917.00	(803.25)	1,000.00	(886.25)	-779.12%	
Total MISCELLANEOUS	**39,314.19**	**26,044.00**	**13,270.19**	**415,417.54**	**286,477.00**	**128,940.54**	**312,520.00**	102,897.54	24.77%	
Total REVENUES	**114,835.36**	**104,177.00**	**10,658.36**	**2,316,659.44**	**2,186,232.00**	**130,427.44**	**2,290,409.00**	**26,250.44**	**1.13%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	5,337.65	7,441.00	2,103.35	52,460.32	81,843.00	29,382.68	89,284.00	36,823.68	70.19%	
PAYROLL - MAINTENANCE	12,914.61	9,658.00	(3,256.61)	84,034.89	106,231.00	22,196.11	115,889.00	31,854.11	37.91%	*Budget is for two seasonal employees.*
PAYROLL - OFFICE	3,186.55	2,308.00	(878.55)	25,037.48	25,384.00	346.52	27,692.00	2,654.52	10.60%	
EMPLOYEE BENEFITS - FICA/MEDIC	588.37	314.00	(274.37)	3,989.67	3,454.00	(535.67)	3,769.00	(220.67)	-5.53%	*Budget is for two seasonal employees.*
EMPLOYEE BENEFITS - MED. INS	4,903.86	5,268.00	364.14	50,970.03	60,025.00	9,054.97	65,293.00	14,322.97	28.10%	
EMPLOYEE BENEFITS - PERS	3,352.45	3,743.00	390.55	28,703.81	41,172.00	12,468.19	44,915.00	16,211.19	56.48%	
EMPLOYEE BENEFITS - SIIS	265.95	221.00	(44.95)	1,525.06	2,566.00	1,040.94	2,759.00	1,233.94	80.91%	*Budget is for two seasonal employees.*
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	51.93	2,748.00	2,696.07	2,998.00	2,946.07	0.00%	
UNIFORMS	0.00	0.00	0.00	1,114.77	1,404.00	289.23	1,404.00	289.23	25.95%	
OPEB EXPENSE	288.59	920.00	631.41	3,174.49	10,120.00	6,945.51	11,040.00	7,865.51	247.77%	
ACCRUED LEAVE EXPENSE	(847.19)	292.00	1,139.19	(2,314.72)	3,208.00	5,522.72	3,500.00	5,814.72	-251.21%	
OTHER PAYROLL EXPENSES	239.37	167.00	(72.37)	927.13	1,833.00	905.87	2,000.00	1,072.87	115.72%	
CAR ALLOWANCE EXPENSE	(198.45)	(67.00)	131.45	(816.60)	(733.00)	83.60	(800.00)	16.60	-2.03%	
Total PAYROLL RELATED EXPENSES	**30,031.76**	**30,515.00**	**483.24**	**248,858.26**	**339,255.00**	**90,396.74**	**369,743.00**	**120,884.74**	**48.58%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	2,885.44	2,946.00	60.56	2,946.00	60.56	2.10%	
LEGAL	78.55	242.00	163.45	1,571.71	2,658.00	1,086.29	2,900.00	1,328.29	84.51%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,612.00	1,612.00	1,612.00	1,612.00	0.00%	
ENGINEERING & SURVEYING	294.00	2,917.00	2,623.00	6,773.63	32,084.00	25,310.37	35,000.00	28,226.37	416.71%	
EROSION AND DRAINAGE	433.00	1,500.00	1,067.00	433.00	18,500.00	18,067.00	25,000.00	24,567.00	0.00%	
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	42,504.68	40,000.00	(2,504.68)	45,000.00	2,495.32	5.87%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
BAD DEBTS	0.00	0.00	0.00	153.38	0.00	(153.38)	0.00	(153.38)	0.00%	
BUILDING REPAIRS AND MAINT.	20.84	417.00	396.16	1,458.98	4,584.00	3,125.02	5,000.00	3,541.02	242.71%	
COMPUTER EXPENSE	149.25	614.00	464.75	2,351.54	6,970.00	4,618.46	7,584.00	5,232.46	222.51%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.67	674.00	415.33	674.00	415.33	160.56%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	335.42	4,125.00	3,789.58	4,500.00	4,164.58	1241.60%	
EQUIPMENT RENTAL	22.29	26.00	3.71	242.28	287.00	44.72	314.00	71.72	29.60%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	3,530.00	20,550.00	17,020.00	20,630.00	17,100.00	0.00%	
SECURITY EXPENSE	10.50	0.00	(10.50)	125.35	42.00	(83.35)	42.00	(83.35)	-66.49%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,783.00	352.18	4,783.00	352.18	7.95%	
SAFETY EQUIPMENT	64.05	0.00	(64.05)	64.05	500.00	435.95	500.00	435.95	0.00%	
MISCELLANEOUS EXPENDITURES	5.08	593.00	587.92	5,427.81	6,520.00	1,092.19	7,113.00	1,685.19	31.05%	
OFFICE JANITORIAL	125.00	64.00	(61.00)	1,228.60	709.00	(519.60)	773.00	(455.60)	-37.08%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	10.48	127.00	116.52	713.05	1,397.00	683.95	1,525.00	811.95	113.87%	
PERMITS AND FEES	0.00	0.00	0.00	63.40	167.00	103.60	167.00	103.60	163.41%	
PUBLICATION CHARGES	4.99	50.00	45.01	901.42	280.00	(621.42)	265.00	(636.42)	-70.60%	
TELEPHONE	12.97	14.00	1.03	166.00	148.00	(18.00)	162.00	(4.00)	-2.41%	
TRAINING AND SEMINARS	0.00	394.00	394.00	176.18	4,333.00	4,156.82	4,726.00	4,549.82	2582.48%	
TRAVEL	0.00	187.00	187.00	84.49	2,063.00	1,978.51	2,250.00	2,165.51	2563.04%	
TRUSTEE FEES	187.50	188.00	0.50	2,062.50	2,063.00	0.50	2,250.00	187.50	9.09%	
UTILITES - GAS & ELECTRIC	20.58	143.00	122.42	375.25	648.00	272.75	754.00	378.75	100.93%	
VEHICLE EXP FUEL/OIL/SUPP	441.67	1,192.00	750.33	10,390.38	13,119.00	2,728.62	14,311.00	3,920.62	37.73%	
VEH EXP R&M	0.00	1,005.00	1,005.00	8,591.77	11,049.00	2,457.23	12,053.00	3,461.23	40.29%	
Total OPERATING EXPENSES	**1,880.75**	**15,098.00**	**13,217.25**	**97,299.80**	**182,811.00**	**85,511.20**	**572,577.00**	**475,277.20**	**488.47%**	
OTHER EXPENSES										
CAPITAL OUTLAY	75,556.37	75,000.00	(556.37)	228,804.78	2,013,000.00	1,784,195.22	2,138,000.00	1,909,195.22	834.42%	
Total OTHER EXPENSES	**75,556.37**	**75,000.00**	**(556.37)**	**228,804.78**	**2,013,000.00**	**1,784,195.22**	**2,138,000.00**	1,909,195.22	834.42%	
Total EXPENDITURES	**107,468.88**	**120,613.00**	**13,144.12**	**574,962.84**	**2,535,066.00**	**1,960,103.16**	**2,710,577.00**	2,135,614.16	371.44%	
OPERATING TRANSFERS										
TRANSFERS OUT										
TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	(550,000.00)	(550,000.00)	0.00	(550,000.00)	0.00	0.00%	
Total TRANSFERS OUT	**0.00**	**0.00**	**0.00**	**(550,000.00)**	**(550,000.00)**	**0.00**	**(550,000.00)**	0.00	**0.00%**	
Total OPERATING TRANSFERS	**0.00**	**0.00**	**0.00**	**(550,000.00)**	**(550,000.00)**	**0.00**	**(550,000.00)**	0.00	**0.00%**	
EXCESS REVENUE OVER EXPENDITURES	**7,366.48**	**(16,436.00)**	**23,802.48**	**1,191,696.60**	**(898,834.00)**	**(1,829,675.72)**	**(970,168.00)**	**(2,161,864.60)**	**-181.41%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	4,897.50	0.00	4,897.50	959,348.52	2,350,000.00	(1,390,651.48)	2,350,000.00	(1,390,651.48)	-144.96%	*Received first pay request wire tranferred into LGIP $2,218,911.39.*
INTEREST ON INVESTMENTS	15,056.57	28,766.00	(13,709.43)	204,221.11	316,432.00	(112,210.89)	345,198.00	(140,976.89)	-69.03%	
PLAN REVIEW FEE	125.00	250.00	(125.00)	500.00	1,000.00	(500.00)	1,250.00	(750.00)	-150.00%	
OTHER REVENUE	4,137.11	2,113.00	2,024.11	38,824.68	23,237.00	15,587.68	25,350.00	13,474.68	34.71%	
Total MISCELLANEOUS	**24,216.18**	**31,129.00**	**(6,912.82)**	**1,202,894.31**	**2,690,669.00**	**(1,487,774.69)**	**2,721,798.00**	**(1,518,903.69)**	**-126.27%**	
USER FEES										
USER FEES - RESIDENTIAL	314,363.86	298,715.00	15,648.86	3,411,634.78	3,285,861.00	125,773.78	3,584,576.00	(172,941.22)	-5.07%	
RESIDENTIAL TIER 1 CONSUMPTION	25,247.52	23,030.00	2,217.52	282,162.03	296,100.00	(13,937.97)	329,000.00	(46,837.97)	-16.60%	
RESIDENTIAL TIER 2 CONSUMPTION	5,846.45	5,440.00	406.45	52,999.54	58,480.00	(5,480.46)	68,000.00	(15,000.46)	-28.30%	
RESIDENTIAL TIER 3 CONSUMPTION	5,039.15	4,320.00	719.15	58,982.69	60,480.00	(1,497.31)	72,000.00	(13,017.31)	-22.07%	
RESIDENTIAL FIRE PROTECTION	8,656.72	7,362.00	1,294.72	94,445.28	80,982.00	13,463.28	88,344.00	6,101.28	6.46%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	333,712.83	333,718.00	(5.17)	364,056.00	(30,343.17)	-9.09%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	86,292.58	86,292.00	0.58	94,137.00	(7,844.42)	-9.09%	
COMMERCIAL CONSUMPTION	7,636.81	6,600.00	1,036.81	74,109.72	102,300.00	(28,190.28)	110,000.00	(35,890.28)	-48.43%	
PENALTIES ON USER FEES	5,226.18	1,489.00	3,737.18	55,829.48	16,378.00	39,451.48	17,867.00	37,962.48	68.00%	
SERVICE CHARGES	1,300.00	1,200.00	100.00	10,206.62	13,200.00	(2,993.38)	14,400.00	(4,193.38)	-41.08%	
RETURN CHECK FEES	60.00	40.00	20.00	453.49	440.00	13.49	480.00	(26.51)	-5.85%	
CONNECTION FEES	250.00	0.00	250.00	4,850.00	91,850.00	(87,000.00)	96,550.00	(91,700.00)	-1890.72%	
TRANSFER FEE REVENUE	417.75	348.00	69.75	6,915.75	3,828.00	3,087.75	4,176.00	2,739.75	39.62%	
SERVLINE ADMIN REVENUE	162.81	155.00	7.81	1,761.33	1,705.00	56.33	1,860.00	(98.67)	-5.60%	
SERVLINE LOSS INSURANCE	1,296.69	1,226.00	70.69	14,025.42	13,484.00	541.42	14,710.00	(684.58)	-4.88%	
SERVLINE LINE INSURANCE	233.20	238.00	(4.80)	2,578.63	2,618.00	(39.37)	2,856.00	(277.37)	-10.76%	
Total USER FEES	**413,919.45**	**388,346.00**	**25,573.45**	**4,490,960.17**	**4,447,716.00**	**43,244.17**	**4,863,012.00**	**(372,051.83)**	**-8.28%**	
Total REVENUES	**438,135.63**	**419,475.00**	**18,660.63**	**5,693,854.48**	**7,138,385.00**	**(1,444,530.52)**	**7,584,810.00**	**(1,890,955.52)**	**-33.21%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	14,233.74	22,959.00	8,725.26	162,556.52	252,544.00	89,987.48	275,503.00	112,946.48	69.48%	
PAYROLL - MAINTENANCE	46,394.92	39,780.00	(6,614.92)	354,136.07	437,581.00	83,444.93	477,361.00	123,224.93	34.80%	
PAYROLL - OFFICE	8,497.49	6,154.00	(2,343.49)	66,766.61	67,688.00	921.39	73,842.00	7,075.39	10.60%	
EMPLOYEE BENEFITS - FICA/MEDIC	1,033.13	1,065.00	31.87	9,248.31	11,712.00	2,463.69	12,777.00	3,528.69	38.15%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - MED. INS	15,752.51	19,348.00	3,595.49	172,308.84	231,419.00	59,110.16	250,767.00	78,458.16	45.53%	
EMPLOYEE BENEFITS - PERS	14,776.99	16,453.00	1,676.01	129,832.48	180,984.00	51,151.52	197,437.00	67,604.52	52.07%	
EMPLOYEE BENEFITS - SIIS	440.27	556.00	115.73	3,887.28	6,460.00	2,572.72	6,946.00	3,058.72	78.69%	
UNEMPLOYMENT BENEFITS	0.00	667.00	667.00	623.17	7,328.00	6,704.83	7,995.00	7,371.83	0.00%	
UNIFORMS	0.00	0.00	0.00	4,318.91	6,962.00	2,643.09	6,962.00	2,643.09	61.20%	
OPEB EXPENSE	2,828.22	3,390.00	561.78	31,110.42	37,280.00	6,169.58	40,670.00	9,559.58	30.73%	
ACCRUED LEAVE EXPENSE	(496.14)	1,083.00	1,579.14	(9,467.76)	11,917.00	21,384.76	13,000.00	22,467.76	-237.31%	
OTHER PAYROLL EXPENSES	128.22	267.00	138.78	1,649.53	2,933.00	1,283.47	3,200.00	1,550.47	93.99%	
CAR ALLOWANCE EXPENSE	(529.20)	(333.00)	196.20	(2,710.94)	(3,667.00)	(956.06)	(4,000.00)	(1,289.06)	47.55%	
Total PAYROLL RELATED EXPENSES	**103,060.15**	**111,389.00**	**8,328.85**	**924,259.44**	**1,251,141.00**	**326,881.56**	**1,362,460.00**	**784,738.01**	**57.07%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	34,625.28	75,355.00	40,729.72	75,355.00	40,729.72	117.63%	
LEGAL	2,366.81	2,900.00	533.19	79,739.11	31,900.00	(47,839.11)	34,800.00	(44,939.11)	-56.36%	*Fire hydrant clearing.*
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	7,440.00	7,440.00	7,440.00	7,440.00	0.00%	
ENGINEERING & SURVEYING	294.00	1,896.00	1,602.00	15,529.63	20,854.00	5,324.37	22,750.00	7,220.37	46.49%	*Still within Budget*
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	21,000.00	0.00	(21,000.00)	0.00	(21,000.00)	0.00%	*Fire hydrant clearing.*
BAD DEBTS	0.00	0.00	0.00	1,840.56	32,053.00	30,212.44	32,053.00	30,212.44	0.00%	
BANK CHARGES	4,470.24	4,403.00	(67.24)	47,522.45	48,433.00	910.55	52,837.00	5,314.55	11.18%	
BUILDING REPAIRS AND MAINT.	410.75	2,500.00	2,089.25	22,345.05	27,500.00	5,154.95	30,000.00	7,654.95	34.26%	
COMPUTER EXPENSE	2,470.20	2,500.00	29.80	81,595.56	54,261.00	(27,334.56)	60,261.00	(21,334.56)	-26.15%	*Brightly Fixed Asset Software*
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,605.09	8,356.00	4,750.91	9,038.00	5,432.91	150.70%	
EQUIP. SUPPLIES/MAINT./REPAIRS	200.44	284.00	83.56	13,038.41	14,464.00	1,425.59	14,750.00	1,711.59	13.13%	
EQUIPMENT RENTAL	474.41	463.00	(11.41)	7,902.89	7,911.00	8.11	9,146.00	1,243.11	15.73%	
SECURITY EXPENSE	214.82	125.00	(89.82)	9,496.81	8,906.00	(590.81)	9,531.00	34.19	0.36%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	1,529.89	2,970.00	1,440.11	99,474.61	112,195.00	12,720.39	115,165.00	15,690.39	15.77%	
SAFETY EQUIPMENT	256.19	100.00	(156.19)	349.88	500.00	150.12	500.00	150.12	42.91%	
INVENTORY PARTS	195.97	0.00	(195.97)	14,570.15	15,000.00	429.85	15,000.00	429.85	2.95%	Still within Budget
METER REPAIR & MAINT	1,879.30	15,000.00	13,120.70	30,673.02	30,000.00	(673.02)	30,000.00	(673.02)	0.00%	
LIEN FEES	(38.00)	170.00	208.00	121.30	1,250.00	1,128.70	1,250.00	1,128.70	930.50%	
MISCELLANEOUS EXPENDITURES	61.00	833.00	772.00	5,334.98	9,167.00	3,832.02	10,000.00	4,665.02	87.44%	*Claim McDanie., Welch, Mize Maryanne*
OFFICE JANITORIAL	1,500.00	773.00	(727.00)	14,743.20	8,501.00	(6,242.20)	9,274.00	(5,469.20)	-37.10%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	90.33	1,048.00	957.67	10,835.86	11,522.00	686.14	12,570.00	1,734.14	16.00%	*Envelope order & ink cartridges.*
PERMITS AND FEES	800.75	750.00	(50.75)	8,287.85	8,750.00	462.15	9,056.00	768.15	9.27%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
POSTAGE	0.00	1,950.00	1,950.00	6,234.22	7,800.00	1,565.78	7,800.00	1,565.78	25.12%	
PUBLICATION CHARGES	59.85	1,200.00	1,140.15	2,238.80	2,980.00	741.20	3,180.00	941.20	42.04%	
SHOP SUPPLIES/SMALL TOOLS	0.00	583.00	583.00	1,263.36	6,416.00	5,152.64	7,000.00	5,736.64	454.08%	
TELEPHONE	1,549.01	1,232.00	(317.01)	13,614.81	13,552.00	(62.81)	14,784.00	1,169.19	8.59%	
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	4,668.91	21,054.00	16,385.09	22,968.00	18,299.09	391.93%	
TRAVEL	0.00	1,117.00	1,117.00	2,368.29	12,287.00	9,918.71	13,404.00	11,035.71	465.98%	
BUSINESS MEALS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	24,750.00	24,750.00	0.00	27,000.00	2,250.00	9.09%	
UTILITES - GAS & ELECTRIC	20,598.64	27,851.00	7,252.36	212,552.73	250,656.00	38,103.27	278,507.00	65,954.27	31.03%	
VEHICLE EXP FUEL/OIL/SUPP	3,448.18	8,874.00	5,425.82	37,782.27	97,617.00	59,834.73	106,491.00	68,708.73	181.85%	
VEH EXP R&M	0.00	4,327.00	4,327.00	16,837.77	47,593.00	30,755.23	51,920.00	35,082.23	208.35%	
WATER MONITORING/SAMPLING	769.00	1,465.00	696.00	13,628.70	16,118.00	2,489.30	17,583.00	3,954.30	29.01%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	18,500.00	2,879.00	18.43%	
WATER DIST SYSTEM EXPENSE	767.51	5,225.00	4,457.49	28,299.25	57,475.00	29,175.75	62,700.00	34,400.75	121.56%	
WATER TREATMENT SYSTEM EXP	3,436.28	6,872.00	3,435.72	75,763.13	75,584.00	(179.13)	82,456.00	6,692.87	8.83%	
AMORTIZATION OF BONDS	770.49	771.00	0.51	8,475.39	8,475.00	(0.39)	9,246.00	770.61	9.09%	
DEPRECIATION EXPENSE	125,417.11	113,136.00	(12,281.11)	1,340,935.83	1,244,489.00	(96,446.83)	1,357,265.00	16,329.17	1.22%	
Total OPERATING EXPENSES	**176,243.17**	**215,482.00**	**39,238.83**	**2,327,666.15**	**2,440,164.00**	**112,497.85**	**4,004,540.00**	**1,676,873.85**	**72.04%**	
OTHER EXPENSES										
INTEREST EXPENSE	20,558.17	22,717.00	2,158.83	234,813.18	249,891.00	15,077.82	272,609.00	37,795.82	16.10%	
CAPITAL OUTLAY	53,391.25	335,000.00	281,608.75	2,403,114.35	10,761,589.00	8,358,474.65	11,611,589.00	9,208,474.65	383.19%	
Total OTHER EXPENSES	**73,949.42**	**357,717.00**	**283,767.58**	**2,637,927.53**	**11,011,480.00**	**8,373,552.47**	**11,884,198.00**	9,246,270.47	350.51%	
Total EXPENDITURES	**353,252.74**	**684,588.00**	**331,335.26**	**5,889,853.12**	**14,702,785.00**	**8,812,931.88**	**15,888,738.00**	9,998,884.88	169.76%	
EXCESS REVENUE OVER EXPENDITURES	**84,882.89**	**(265,113.00)**	**349,995.89**	**(195,998.64)**	**(7,564,400.00)**	**7,368,401.36**	**(8,303,928.00)**	**(8,107,929.36)**	**4136.73%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 5/1/2025 Through 5/31/2025

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	16,185.24	14,734.00	1,451.24	168,311.02	162,075.00	6,236.02	176,809.00	(8,497.98)	-5.05%	
PLAN REVIEW FEE	125.00	150.00	(25.00)	250.00	1,350.00	(1,100.00)	1,500.00	(1,250.00)	0.00%	
OTHER REVENUE	0.00	42.00	(42.00)	462.50	458.00	4.50	500.00	(37.50)	-8.11%	
Total MISCELLANEOUS	**16,310.24**	**14,926.00**	**1,384.24**	**169,023.52**	**163,883.00**	**5,140.52**	**178,809.00**	**(9,785.48)**	**-5.79%**	
USER FEES										
USER FEES - RESIDENTIAL	146,263.98	145,987.00	276.98	1,607,800.53	1,605,855.00	1,945.53	1,751,842.00	(144,041.47)	-8.96%	
RESIDENTIAL TIER 1 CONSUMPTION	803.35	792.00	11.35	17,454.85	22,440.00	(4,985.15)	26,400.00	(8,945.15)	-51.25%	
USER FEES - COMMERCIAL	3,503.20	3,685.00	(181.80)	38,535.20	40,527.00	(1,991.80)	44,212.00	(5,676.80)	-14.73%	
COMMERCIAL CONSUMPTION	1,848.08	1,701.00	147.08	28,626.87	31,978.00	(3,351.13)	34,020.00	(5,393.13)	-18.84%	
PENALTIES ON USER FEES	2,052.72	974.00	1,078.72	22,596.90	10,708.00	11,888.90	11,682.00	10,914.90	48.30%	
SERVICE CHARGES	0.00	0.00	0.00	50.00	0.00	50.00	0.00	50.00	100.00%	
CONNECTION FEES	600.00	720.00	(120.00)	1,800.00	6,480.00	(4,680.00)	7,200.00	(5,400.00)	0.00%	
TRANSFER FEE REVENUE	178.50	179.00	(0.50)	1,734.00	1,963.00	(229.00)	2,142.00	(408.00)	-23.53%	
Total USER FEES	**155,249.83**	**154,038.00**	**1,211.83**	**1,718,598.35**	**1,719,951.00**	**(1,352.65)**	**1,877,498.00**	**(158,899.65)**	**-9.25%**	
Total REVENUES	**171,560.07**	**168,964.00**	**2,596.07**	**1,887,621.87**	**1,883,834.00**	**3,787.87**	**2,056,307.00**	**(168,685.13)**	**-8.94%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	10,675.29	13,100.00	2,424.71	91,970.83	144,090.00	52,119.17	157,190.00	65,219.17	70.91%	
PAYROLL - OFFICE	6,373.11	4,615.00	(1,758.11)	50,074.93	50,765.00	690.07	55,380.00	5,305.07	10.59%	
EMPLOYEE BENEFITS - FICA/MEDIC	263.06	287.00	23.94	2,432.93	3,157.00	724.07	3,444.00	1,011.07	41.56%	
EMPLOYEE BENEFITS - MED. INS	4,662.17	4,472.00	(190.17)	43,223.49	54,584.00	11,360.51	59,056.00	15,832.51	36.63%	
EMPLOYEE BENEFITS - PERS	4,301.03	4,273.00	(28.03)	35,816.81	47,003.00	11,186.19	51,276.00	15,459.19	43.16%	
EMPLOYEE BENEFITS - SIIS	70.99	69.00	(1.99)	488.99	800.00	311.01	859.00	370.01	75.67%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	311.59	5,496.00	5,184.41	5,996.00	5,684.41	0.00%	
UNIFORMS	0.00	0.00	0.00	28.40	117.00	88.60	117.00	88.60	311.97%	
OPEB EXPENSE	500.23	1,458.00	957.77	5,502.53	16,032.00	10,529.47	17,490.00	11,987.47	217.85%	
ACCRUED LEAVE EXPENSE	(594.24)	334.00	928.24	(5,181.57)	3,666.00	8,847.57	4,000.00	9,181.57	-177.20%	
OTHER PAYROLL EXPENSES	78.25	42.00	(36.25)	122.22	458.00	335.78	500.00	377.78	309.10%	
CAR ALLOWANCE EXPENSE	(396.90)	(41.00)	355.90	(1,328.36)	(459.00)	869.36	(500.00)	828.36	-62.36%	
Total PAYROLL RELATED EXPENSES	**25,932.99**	**29,109.00**	**3,176.01**	**223,462.79**	**325,709.00**	**102,246.21**	**354,808.00**	**131,345.21**	**58.78%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	17,312.64	17,678.00	365.36	17,678.00	365.36	2.11%	
LEGAL	471.34	1,450.00	978.66	5,830.67	15,950.00	10,119.33	17,400.00	11,569.33	198.42%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	2,108.00	2,108.00	2,108.00	2,108.00	0.00%	
ENGINEERING & SURVEYING	294.00	855.00	561.00	7,349.99	9,395.00	2,045.01	10,250.00	2,900.01	39.46%	
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	823,691.00	823,691.00	0.00	823,691.00	0.00	0.00%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	490,034.00	490,034.00	0.00	490,034.00	0.00	0.00%	
BAD DEBTS	0.00	0.00	0.00	920.28	20,958.00	20,037.72	20,958.00	20,037.72	0.00%	
BANK CHARGES	2,980.16	2,894.00	(86.16)	31,352.49	31,833.00	480.51	34,727.00	3,374.51	10.76%	
BUILDING REPAIRS AND MAINT.	125.00	2,619.00	2,494.00	8,727.65	28,800.00	20,072.35	31,419.00	22,691.35	259.99%	
COMPUTER EXPENSE	866.89	1,000.00	133.11	18,602.73	14,370.00	(4,232.73)	17,861.00	(741.73)	-3.99%	Brightly Fixed Asset Software
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	1,552.06	4,346.00	2,793.94	4,346.00	2,793.94	180.01%	
EQUIP. SUPPLIES/MAINT./REPAIRS	11,135.15	17,729.00	6,593.85	107,328.48	195,019.00	87,690.52	212,748.00	105,419.52	98.22%	
EQUIPMENT RENTAL	133.76	80.00	(53.76)	3,370.39	3,175.00	(195.39)	3,847.00	476.61	14.14%	
SECURITY EXPENSE	513.46	600.00	86.54	7,761.05	7,980.00	218.95	8,580.00	818.95	10.55%	
INSURANCE AND BONDS	0.00	0.00	0.00	26,584.91	28,694.00	2,109.09	28,694.00	2,109.09	7.93%	
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%	
MISCELLANEOUS EXPENDITURES	30.50	384.00	353.50	8,714.35	4,216.00	(4,498.35)	4,600.00	(4,114.35)	-47.21%	476 Andria sewer lateral damage.
OFFICE JANITORIAL	750.00	387.00	(363.00)	7,371.60	4,250.00	(3,121.60)	4,637.00	(2,734.60)	-37.10%	160 Pineridge additional footage in cleaning area compared to 255 Kingsbury
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	36.68	549.00	512.32	5,743.00	6,033.00	290.00	6,582.00	839.00	14.61%	
PERMITS AND FEES	0.00	0.00	0.00	380.40	405.00	24.60	405.00	24.60	6.47%	
POSTAGE	0.00	1,275.00	1,275.00	4,116.15	5,100.00	983.85	5,100.00	983.85	23.90%	
PUBLICATION CHARGES	29.92	600.00	570.08	1,588.11	1,490.00	(98.11)	1,590.00	1.89	0.12%	
TELEPHONE	131.52	136.00	4.48	1,461.87	1,496.00	34.13	1,632.00	170.13	11.64%	
TRAINING AND SEMINARS	0.00	490.00	490.00	508.64	5,384.00	4,875.36	5,874.00	5,365.36	1054.84%	
TRAVEL	0.00	289.00	289.00	167.81	3,173.00	3,005.19	3,462.00	3,294.19	1963.05%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	12,375.00	12,375.00	0.00	13,500.00	1,125.00	9.09%	
UTILITES - GAS & ELECTRIC	1,303.24	3,000.00	1,696.76	17,556.95	27,000.00	9,443.05	30,000.00	12,443.05	70.87%	
DEPRECIATION EXPENSE	8,409.44	5,182.00	(3,227.44)	90,356.62	56,994.00	(33,362.62)	62,176.00	(28,180.62)	-31.19%	
Total OPERATING EXPENSES	**28,336.06**	**40,644.00**	**12,307.94**	**1,700,758.84**	**1,822,447.00**	**121,688.16**	**1,864,399.00**	**163,640.16**	**9.62%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	21,167.00	21,167.00	27,335.48	498,833.00	471,497.52	520,000.00	492,664.52	1802.29%	
Total OTHER EXPENSES	**0.00**	**21,167.00**	**21,167.00**	**27,335.48**	**498,833.00**	**471,497.52**	**520,000.00**	**492,664.52**	**1802.29%**	
Total EXPENDITURES	**54,269.05**	**90,920.00**	**36,650.95**	**1,951,557.11**	**2,646,989.00**	**695,431.89**	**2,739,207.00**	**787,649.89**	**40.36%**	
EXCESS REVENUE OVER EXPENDITURES	**117,291.02**	**78,044.00**	**39,247.02**	**(63,935.24)**	**(763,155.00)**	**699,219.76**	**(682,900.00)**	**(618,984.76)**	**968.11%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	3,426.43	701.00	2,725.43	25,601.11	7,718.00	17,883.11	8,419.00	17,182.11	67.11%	
OTHER REVENUE	0.00	5.00	(5.00)	113.75	50.00	63.75	55.00	58.75	51.65%	
Total MISCELLANEOUS	**3,426.43**	**706.00**	**2,720.43**	**25,714.86**	**7,768.00**	**17,946.86**	**8,474.00**	**17,240.86**	**67.05%**	
USER FEES										
USER FEES - RESIDENTIAL	62,203.97	62,169.00	34.97	655,701.80	655,707.00	(5.20)	717,876.00	(62,174.20)	-9.48%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	60,372.00	60,372.00	0.00	66,096.00	(5,724.00)	-9.48%	
PENALTIES ON USER FEES	769.13	401.00	368.13	8,041.89	4,409.00	3,632.89	4,810.00	3,231.89	40.19%	
TRANSFER FEE REVENUE	78.75	73.00	5.75	725.25	808.00	(82.75)	882.00	(156.75)	-21.61%	
Total USER FEES	**68,775.85**	**68,367.00**	**408.85**	**724,840.94**	**721,296.00**	**3,544.94**	**789,664.00**	**(64,823.06)**	**-8.94%**	
Total REVENUES	**72,202.28**	**69,073.00**	**3,129.28**	**750,555.80**	**729,064.00**	**21,491.80**	**798,138.00**	**(47,582.20)**	**-6.34%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	5,337.61	6,105.00	767.39	42,747.87	67,148.00	24,400.13	73,253.00	30,505.13	71.36%	
PAYROLL - MAINTENANCE	6,053.29	4,315.00	(1,738.29)	42,232.08	47,463.00	5,230.92	51,778.00	9,545.92	22.60%	
PAYROLL - OFFICE	3,186.55	2,308.00	(878.55)	25,037.42	25,384.00	346.58	27,692.00	2,654.58	10.60%	
EMPLOYEE BENEFITS - FICA/MEDIC	213.64	210.00	(3.64)	1,678.13	2,302.00	623.87	2,512.00	833.87	49.69%	
EMPLOYEE BENEFITS - MED. INS	4,137.36	3,950.00	(187.36)	40,281.78	45,765.00	5,483.22	49,715.00	9,433.22	23.42%	
EMPLOYEE BENEFITS - PERS	2,973.09	2,897.00	(76.09)	22,931.50	31,862.00	8,930.50	34,759.00	11,827.50	51.58%	
EMPLOYEE BENEFITS - SIIS	143.20	89.00	(54.20)	823.34	1,035.00	211.66	1,113.00	289.66	35.18%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	51.93	2,748.00	2,696.07	2,998.00	2,946.07	0.00%	
UNIFORMS	0.00	0.00	0.00	765.80	877.00	111.20	877.00	111.20	14.52%	
OPEB EXPENSE	230.88	949.00	718.12	2,539.68	10,439.00	7,899.32	11,392.00	8,852.32	348.56%	
ACCRUED LEAVE EXPENSE	(690.03)	167.00	857.03	(2,393.59)	1,833.00	4,226.59	2,000.00	4,393.59	-183.56%	
OTHER PAYROLL EXPENSES	43.70	83.00	39.30	260.51	917.00	656.49	1,000.00	739.49	283.86%	
CAR ALLOWANCE EXPENSE	(198.45)	0.00	198.45	(588.00)	0.00	588.00	0.00	139.65	0.00%	
Total PAYROLL RELATED EXPENSES	**21,430.84**	**21,323.00**	**(107.84)**	**176,368.45**	**237,773.00**	**61,404.55**	**259,089.00**	**82,720.55**	**46.90%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	2,885.44	2,946.00	60.56	2,946.00	60.56	2.10%	
LEGAL	78.55	242.00	163.45	1,571.71	2,658.00	1,086.29	2,900.00	1,328.29	84.51%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,240.00	1,240.00	1,240.00	1,240.00	0.00%	
ENGINEERING & SURVEYING	36.75	0.00	(36.75)	1,133.00	500.00	(633.00)	500.00	(633.00)	-55.87%	
SNOW REMOVAL - PLOWING	0.00	20,000.00	20,000.00	316,927.50	775,000.00	458,072.50	775,000.00	458,072.50	144.54%	
SNOW REMOVAL - SANDING	0.00	4,500.00	4,500.00	67,977.59	75,000.00	7,022.41	75,000.00	7,022.41	10.33%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 5/1/2025 Through 5/31/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
BAD DEBTS	0.00	0.00	0.00	153.38	8,630.00	8,476.62	8,630.00	8,476.62	0.00%	
BANK CHARGES	1,314.78	993.00	(321.78)	13,338.27	10,913.00	(2,425.27)	11,906.00	(1,432.27)	-10.74%	*Allocation changed due to Feb. monthly fee increase.*
BUILDING REPAIRS AND MAINT.	20.84	440.00	419.16	1,458.98	4,836.00	3,377.02	5,276.00	3,817.02	261.62%	
COMPUTER EXPENSE	259.90	250.00	(9.90)	5,224.87	4,889.00	(335.87)	5,139.00	(85.87)	-1.64%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.67	685.00	426.33	685.00	426.33	164.82%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	33.14	550.00	516.86	700.00	666.86	2012.25%	
EQUIPMENT RENTAL	22.29	20.00	(2.29)	1,058.92	765.00	(293.92)	832.00	(226.92)	-21.43%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00%	
SECURITY EXPENSE	10.50	0.00	(10.50)	125.35	18.00	(107.35)	18.00	(107.35)	-85.64%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,782.00	351.18	4,782.00	351.18	7.93%	
SAFETY EQUIPMENT	45.75	0.00	(45.75)	45.75	100.00	54.25	100.00	54.25	0.00%	
MISCELLANEOUS EXPENDITURES	5.08	466.00	460.92	(16,830.93)	5,134.00	21,964.93	5,600.00	22,430.93	-133.27%	*F & B Inc Unpaid invoices from last fiscal year voided.*
OFFICE JANITORIAL	125.00	64.00	(61.00)	1,228.60	709.00	(519.60)	773.00	(455.60)	-37.08%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	10.48	110.00	99.52	1,355.72	1,204.00	(151.72)	1,314.00	(41.72)	-3.08%	
PERMITS AND FEES	0.00	0.00	0.00	63.40	668.00	604.60	668.00	604.60	953.63%	
POSTAGE	0.00	525.00	525.00	1,755.95	2,100.00	344.05	2,100.00	344.05	19.59%	
PUBLICATION CHARGES	4.99	420.00	415.01	634.42	1,254.00	619.58	1,515.00	880.58	138.80%	
TELEPHONE	12.97	13.00	0.03	158.78	149.00	(9.78)	162.00	3.22	2.03%	
TRAINING AND SEMINARS	0.00	0.00	0.00	110.68	1,881.00	1,770.32	2,052.00	1,941.32	1753.99%	
TRAVEL	0.00	166.00	166.00	57.15	1,818.00	1,760.85	1,984.00	1,926.85	3371.57%	
TRUSTEE FEES	187.50	187.00	(0.50)	2,062.50	2,062.00	(0.50)	2,250.00	187.50	9.09%	
UTILITES - GAS & ELECTRIC	20.58	317.00	296.42	375.25	1,403.00	1,027.75	1,670.00	1,294.75	345.04%	
VEHICLE EXP FUEL/OIL/SUPP	462.97	1,360.00	897.03	4,385.43	14,951.00	10,565.57	16,311.00	11,925.57	271.94%	
VEH EXP R&M	0.00	942.00	942.00	1,879.20	10,361.00	8,481.80	11,303.00	9,423.80	501.48%	
Total OPERATING EXPENSES	**2,618.93**	**31,015.00**	**28,396.07**	**413,859.54**	**947,206.00**	**533,346.46**	**953,356.00**	**539,496.46**	**130.36%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	3,250.00	3,250.00	8,386.62	115,000.00	106,613.38	129,000.00	120,613.38	1438.16%	
Total OTHER EXPENSES	**0.00**	**3,250.00**	**3,250.00**	**8,386.62**	**115,000.00**	**106,613.38**	**129,000.00**	**120,613.38**	**1438.16%**	
Total EXPENDITURES	**24,049.77**	**55,588.00**	**31,538.23**	**598,614.61**	**1,299,979.00**	**701,364.39**	**1,341,445.00**	**742,830.39**	**124.09%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
OPERATING TRANSFERS										
TRANSFERS IN										
OPERATING TRANSFERS IN	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
Total TRANSFERS IN	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
Total OPERATING TRANSFERS	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
EXCESS REVENUE OVER EXPENDITURES	48,152.51	13,485.00	34,667.51	701,941.19	(20,915.00)	(679,872.59)	6,693.00	(695,248.19)	-99.05%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 5/1/2025 Through 5/31/2025

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298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	8,639.20	8,931.00	(291.80)	93,043.61	98,236.00	(5,192.39)	107,167.00	(14,123.39)	-15.18%	
OTHER REVENUE	0.00	0.00	0.00	718.89	0.00	718.89	0.00	718.89	100.00%	
Total MISCELLANEOUS	**8,639.20**	**8,931.00**	**(291.80)**	**93,762.50**	**98,236.00**	**(4,473.50)**	**107,167.00**	(13,404.50)	-14.30%	
Total REVENUES	**8,639.20**	**8,931.00**	**(291.80)**	**93,762.50**	**98,236.00**	**(4,473.50)**	**107,167.00**	(13,404.50)	-14.30%	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	301.35	1,250.00	948.65	25,284.53	13,750.00	(11,534.53)	15,000.00	(10,284.53)	-40.68%	*Slurry seal of parking lot and gutters replace*
EQUIPMENT RENTAL	16.25	17.00	0.75	179.00	184.00	5.00	201.00	22.00	12.29%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,607.13	3,895.00	287.87	3,895.00	287.87	7.98%	
MISCELLANEOUS EXPENDITURES	629.09	582.00	(47.09)	6,385.44	6,393.00	7.56	6,975.00	589.56	9.23%	
OFFICE JANITORIAL	800.00	575.00	(225.00)	9,200.00	6,315.00	(2,885.00)	6,890.00	(2,310.00)	-25.11%	
OFFICE SUPPLIES	157.19	100.00	(57.19)	512.84	400.00	(112.84)	400.00	(112.84)	-22.00%	
UTILITES - GAS & ELECTRIC	1,033.76	3,081.00	2,047.24	12,900.21	13,948.00	1,047.79	16,218.00	3,317.79	25.72%	
Total OPERATING EXPENSES	**2,937.64**	**5,605.00**	**2,667.36**	**58,069.15**	**44,885.00**	**(13,184.15)**	**49,579.00**	(8,490.15)	-14.62%	
Total EXPENDITURES	**2,937.64**	**5,605.00**	**2,667.36**	**58,069.15**	**44,885.00**	**(13,184.15)**	**49,579.00**	(8,490.15)	-14.62%	
EXCESS REVENUE OVER EXPENDITURES	**5,701.56**	**3,326.00**	**2,375.56**	**35,693.35**	**53,351.00**	**(17,657.65)**	**57,588.00**	**21,894.65**	**61.34%**	

APRIL 2025

CASH POSITION

REVENUE & EXPENDITURES

COMBINED AND BY FUND

KINGSBURY GENERAL IMPROVEMENT DISTRICT					GENERAL	54%
CASH POSITION					WATER	20%
					SEWER	21%
APRIL 2025					SNOW	5%

FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE
GENERAL FUND	$ 8,967,484.87	$ (12,977.86)	$ 2,052.62	$ 204,265.74	$ (34,668.39)	$ 9,126,156.98
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 365,364.51	$ 12,977.86	$ -	$ -	$ -	$ 378,342.37
GENERAL INVESTMENT	$ 806,877.17	$ -	$ -	$ 3,632.21	$ -	$ 810,509.38
GF TOTAL						**$ 10,315,008.73**
WATER FUND	$ 1,686,766.16	$ (219,566.89)	$ (2,131.84)	$ 410,736.29	$ (262,487.81)	$ 1,613,315.91
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 625,038.63	$ 25,055.83	$ -	$ -	$ -	$ 650,094.46
WATER INVESTMENT	$ 828,228.48	$ -	$ -	$ 2,318.43	$ -	$ 830,546.91
KGID/TRPA RESTRICTED *(STATION 4 BMPS)*	$ 45,430.00	$ -	$ -	$ -	$ -	$ 45,430.00
DIST DEBT RESERVE	$ 220,616.91	$ 74,046.09	$ -	$ -	$ -	$ 294,663.00
TREAT DEBT RESERVE	$ 334,926.58	$ 112,412.07	$ -	$ -	$ -	$ 447,338.65
CAP IMPROV. RESERVE	$ 40,400.17	$ 8,052.90	$ -	$ -	$ -	$ 48,453.07
WF TOTAL						**$ 3,929,842.00**
SEWER FUND	$ 3,937,819.58	$ (679.24)	$ 354.75	$ 169,575.86	$ (367,464.88)	$ 3,739,606.07
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 14,433.36	$ 679.24	$ -	$ -	$ -	$ 15,112.60
SEWER INVESTMENT	$ 441,041.85	$ -		$ 1,622.92	$ -	$ 442,664.77
SF TOTAL						**$ 4,197,383.44**
SNOW REV. FUND	$ 642,612.77	$ (7,963.69)	$ (275.53)	$ 70,828.59	$ (132,690.60)	$ 572,511.54
RESTRICTED CASH (VEHICLE REPLACEMENT)	$ 181,741.85	$ 7,963.69	$ -	$ -	$ -	$ 189,705.54
SNOW INVESTMENT	$ 24,002.24	$ -	$ -	$ 154.53	$ -	$ 24,156.77
SNOW TOTAL						**$ 786,373.85**
298 KINGSBURY GRADE RENTAL	$ 274,396.83	$ -	$ -	$ -	$ (2,765.09)	$ 271,631.74
80 RENTAL TOTAL						**$ 271,631.74**
GRAND TOTALS	**$ 19,437,181.96**	**$ 0.00**	**$ (0.00)**	**$ 863,134.57**	**$ (800,076.77)**	**$ 19,500,239.76**
CHECKING						
US BANK	$ 330,474.87	$ (100,000.00)		$ 793,434.39	$ (800,076.77)	$ 223,832.49
US BANK MMA	$ 112.25	$ -		$ -	$ -	$ 112.25
MORTON CAPITAL MMA	$ 100,037.49	$ 250,000.00		$ 7,728.09	$ -	$ 357,765.58
5.45% BMO BANK NATIONAL	$ 250,000.00	$ (250,000.00)				$ -
4.80% BLUE RIDGE BANK	$ 250,000.00	$ -				$ 250,000.00
4.70% FLAGSTAR BANK	$ 250,000.00	$ -				$ 250,000.00
5.10% MORGAN STANLEY BANK	$ 250,000.00	$ -				$ 250,000.00
5.20% BANK HAPOALIM NEW YORK	$ 250,000.00	$ -				$ 250,000.00
4.00% NORTHEAST BANK CD	$ 250,000.00	$ -				$ 250,000.00
4.60% JP MORGAN CHASE	$ 250,000.00	$ -		$ -	$ -	$ 250,000.00
4.40% WASHINGTON FED BANK	$ 250,000.00	$ -		$ -	$ -	$ 250,000.00
LOCAL GOVT POOLED 4.3052513%	$ 17,006,557.35	$ 100,000.00		$ 61,972.09	$ -	$ 17,168,529.44
GRAND TOTALS	**$ 19,437,181.96**	**$ -**	**$ -**	**$ 863,134.57**	**$ (800,076.77)**	**$ 19,500,239.76**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
TAXES										
ADVALOREM TAXES	10,805.39	6,259.00	4,546.39	615,842.35	613,416.00	2,426.35	625,935.00	(10,092.65)	-1.64%	
PERSONAL PROPERTY TAX	432.38	3,000.00	(2,567.62)	7,497.98	7,800.00	(302.02)	7,800.00	(302.02)	-4.03%	
ADVALOREM MAKE-UP	9,446.14	5,473.00	3,973.14	538,373.70	536,400.00	1,973.70	547,346.00	(8,972.30)	-1.67%	
STATE TAX DISTRIBUTION	66,400.67	66,401.00	(0.33)	664,006.70	664,006.00	0.70	796,808.00	(132,801.30)	-20.00%	
Total TAXES	**87,084.58**	**81,133.00**	**5,951.58**	**1,825,720.73**	**1,821,622.00**	**4,098.73**	**1,977,889.00**	**(152,168.27)**	**-8.33%**	
MISCELLANEOUS										
INTEREST ON INVESTMENTS	36,487.85	25,960.00	10,527.85	375,989.60	259,600.00	116,389.60	311,520.00	64,469.60	17.15%	
OTHER REVENUE	0.00	83.00	(83.00)	113.75	833.00	(719.25)	1,000.00	(886.25)	-779.12%	
Total MISCELLANEOUS	**36,487.85**	**26,043.00**	**10,444.85**	**376,103.35**	**260,433.00**	**115,670.35**	**312,520.00**	63,583.35	16.91%	
Total REVENUES	**123,572.43**	**107,176.00**	**16,396.43**	**2,201,824.08**	**2,082,055.00**	**119,769.08**	**2,290,409.00**	**(88,584.92)**	**-4.02%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,609.23	7,441.00	3,831.77	47,122.67	74,402.00	27,279.33	89,284.00	42,161.33	89.47%	
PAYROLL - MAINTENANCE	7,845.01	9,658.00	1,812.99	71,120.28	96,573.00	25,452.72	115,889.00	44,768.72	62.95%	
PAYROLL - OFFICE	2,132.01	2,308.00	175.99	21,850.93	23,076.00	1,225.07	27,692.00	5,841.07	26.73%	
EMPLOYEE BENEFITS - FICA/MEDIC	381.53	314.00	(67.53)	3,401.30	3,140.00	(261.30)	3,769.00	367.70	10.81%	
EMPLOYEE BENEFITS - MED. INS	4,389.36	5,268.00	878.64	46,066.17	54,757.00	8,690.83	65,293.00	19,226.83	41.74%	
EMPLOYEE BENEFITS - PERS	2,005.90	3,743.00	1,737.10	25,351.36	37,429.00	12,077.64	44,915.00	19,563.64	77.17%	
EMPLOYEE BENEFITS - SIIS	152.95	248.00	95.05	1,259.11	2,345.00	1,085.89	2,759.00	1,499.89	119.12%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	51.93	2,498.00	2,446.07	2,998.00	2,946.07	0.00%	
UNIFORMS	0.00	0.00	0.00	1,114.77	1,404.00	289.23	1,404.00	289.23	25.95%	
OPEB EXPENSE	288.59	920.00	631.41	2,885.90	9,200.00	6,314.10	11,040.00	8,154.10	282.55%	
ACCRUED LEAVE EXPENSE	(687.27)	292.00	979.27	(1,467.53)	2,916.00	4,383.53	3,500.00	4,967.53	-338.50%	
OTHER PAYROLL EXPENSES	188.31	167.00	(21.31)	687.76	1,666.00	978.24	2,000.00	1,312.24	190.80%	
CAR ALLOWANCE EXPENSE	(139.65)	(66.00)	73.65	(618.15)	(666.00)	(47.85)	(800.00)	(181.85)	29.42%	
Total PAYROLL RELATED EXPENSES	**20,165.97**	**30,543.00**	**10,377.03**	**218,826.50**	**308,740.00**	**89,913.50**	**369,743.00**	**150,916.50**	**68.97%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	2,885.44	2,946.00	60.56	2,946.00	60.56	2.10%	
LEGAL	155.00	242.00	87.00	1,493.16	2,416.00	922.84	2,900.00	1,406.84	94.22%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,612.00	1,612.00	1,612.00	1,612.00	0.00%	
ENGINEERING & SURVEYING	2,025.20	2,917.00	891.80	6,479.63	29,167.00	22,687.37	35,000.00	28,520.37	440.15%	
EROSION AND DRAINAGE	0.00	0.00	0.00	0.00	17,000.00	17,000.00	25,000.00	25,000.00	0.00%	
ROAD MAINTENANCE & SUPPLIES	1,725.00	2,500.00	775.00	42,504.68	35,000.00	(7,504.68)	45,000.00	2,495.32	5.87%	*Perma patch and Crafco*

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
BAD DEBTS	0.00	0.00	0.00	153.38	0.00	(153.38)	0.00	(153.38)	0.00%	
BUILDING REPAIRS AND MAINT.	16.49	417.00	400.51	1,438.14	4,167.00	2,728.86	5,000.00	3,561.86	247.67%	
COMPUTER EXPENSE	82.62	614.00	531.38	2,202.29	6,356.00	4,153.71	7,584.00	5,381.71	244.37%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.67	674.00	415.33	674.00	415.33	160.56%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	335.42	3,750.00	3,414.58	4,500.00	4,164.58	1241.60%	
EQUIPMENT RENTAL	25.29	26.00	0.71	219.99	261.00	41.01	314.00	94.01	42.73%	
FIELD SUPPLIES, TOOLS & SIGNS	3,530.00	50.00	(3,480.00)	3,530.00	20,500.00	16,970.00	20,630.00	17,100.00	0.00%	
SECURITY EXPENSE	10.34	0.00	(10.34)	114.85	42.00	(72.85)	42.00	(72.85)	-63.43%	160 Pineridge Frontier Line Elevator
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,783.00	352.18	4,783.00	352.18	7.95%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%	
MISCELLANEOUS EXPENDITURES	11.62	593.00	581.38	5,422.73	5,927.00	504.27	7,113.00	1,690.27	31.17%	
OFFICE JANITORIAL	100.00	65.00	(35.00)	1,103.60	645.00	(458.60)	773.00	(330.60)	-29.96%	160 Pineridge additional footage in cleaning area compared to 255 Kingsbury
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	16.54	127.00	110.46	702.57	1,270.00	567.43	1,525.00	822.43	117.06%	
PERMITS AND FEES	0.00	0.00	0.00	63.40	167.00	103.60	167.00	103.60	163.41%	
PUBLICATION CHARGES	0.00	80.00	80.00	896.43	230.00	(666.43)	265.00	(631.43)	-70.44%	
TELEPHONE	12.97	14.00	1.03	153.03	134.00	(19.03)	162.00	8.97	5.86%	
TRAINING AND SEMINARS	0.00	394.00	394.00	176.18	3,939.00	3,762.82	4,726.00	4,549.82	2582.48%	
TRAVEL	0.00	187.00	187.00	84.49	1,876.00	1,791.51	2,250.00	2,165.51	2563.04%	
TRUSTEE FEES	187.50	187.00	(0.50)	1,875.00	1,875.00	0.00	2,250.00	375.00	20.00%	
UTILITES - GAS & ELECTRIC	23.32	98.00	74.68	354.67	505.00	150.33	754.00	399.33	112.59%	
VEHICLE EXP FUEL/OIL/SUPP	557.62	1,193.00	635.38	9,948.71	11,927.00	1,978.29	14,311.00	4,362.29	43.85%	
VEH EXP R&M	51.33	1,004.00	952.67	8,591.77	10,044.00	1,452.23	12,053.00	3,461.23	40.29%	
Total OPERATING EXPENSES	**8,530.84**	**11,083.00**	**2,552.16**	**95,419.05**	**167,713.00**	**72,293.95**	**572,577.00**	**477,157.95**	**500.07%**	
OTHER EXPENSES										
CAPITAL OUTLAY	5,253.75	55,000.00	49,746.25	153,248.41	1,938,000.00	1,784,751.59	2,138,000.00	1,984,751.59	1295.12%	
Total OTHER EXPENSES	**5,253.75**	**55,000.00**	**49,746.25**	**153,248.41**	**1,938,000.00**	**1,784,751.59**	**2,138,000.00**	1,984,751.59	1295.12%	
Total EXPENDITURES	**33,950.56**	**96,626.00**	**62,675.44**	**467,493.96**	**2,414,453.00**	**1,946,959.04**	**2,710,577.00**	2,243,083.04	479.81%	
OPERATING TRANSFERS										
TRANSFERS OUT										
TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	(550,000.00)	(550,000.00)	0.00	(550,000.00)	0.00	0.00%	
Total TRANSFERS OUT	**0.00**	**0.00**	**0.00**	**(550,000.00)**	**(550,000.00)**	**0.00**	**(550,000.00)**	0.00	**0.00%**	
Total OPERATING TRANSFERS	**0.00**	**0.00**	**0.00**	**(550,000.00)**	**(550,000.00)**	**0.00**	**(550,000.00)**	0.00	**0.00%**	
EXCESS REVENUE OVER EXPENDITURES	**89,621.87**	**10,550.00**	**79,071.87**	**1,184,330.12**	**(882,398.00)**	**(1,827,189.96)**	**(970,168.00)**	(2,154,498.12)	-181.92%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
319 NON POINT SOURCE EPA GRANT	5,063.75	0.00	5,063.75	954,451.02	2,350,000.00	(1,395,548.98)	2,350,000.00	(1,395,548.98)	-146.21%	*This is a grant receivable. Request for funding has! been submitted.*
INTEREST ON INVESTMENTS	13,800.98	28,766.00	(14,965.02)	189,164.54	287,666.00	(98,501.46)	345,198.00	(156,033.46)	-82.49%	
PLAN REVIEW FEE	125.00	0.00	125.00	375.00	750.00	(375.00)	1,250.00	(875.00)	-233.33%	
OTHER REVENUE	6,935.86	2,113.00	4,822.86	34,687.57	21,124.00	13,563.57	25,350.00	9,337.57	26.92%	
Total MISCELLANEOUS	**25,925.59**	**30,879.00**	**(4,953.41)**	**1,178,678.13**	**2,659,540.00**	**(1,480,861.87)**	**2,721,798.00**	**(1,543,119.87)**	**-130.92%**	
USER FEES										
USER FEES - RESIDENTIAL	314,175.29	298,715.00	15,460.29	3,097,270.92	2,987,146.00	110,124.92	3,584,576.00	(487,305.08)	-15.73%	
RESIDENTIAL TIER 1 CONSUMPTION	19,248.15	19,740.00	(491.85)	256,914.51	273,070.00	(16,155.49)	329,000.00	(72,085.49)	-28.06%	
RESIDENTIAL TIER 2 CONSUMPTION	1,473.47	2,720.00	(1,246.53)	47,153.09	53,040.00	(5,886.91)	68,000.00	(20,846.91)	-44.21%	
RESIDENTIAL TIER 3 CONSUMPTION	1,851.52	720.00	1,131.52	53,943.54	56,160.00	(2,216.46)	72,000.00	(18,056.46)	-33.47%	
RESIDENTIAL FIRE PROTECTION	8,686.65	7,362.00	1,324.65	85,788.56	73,620.00	12,168.56	88,344.00	(2,555.44)	-2.98%	
USER FEES - COMMERCIAL	30,337.53	30,338.00	(0.47)	303,375.30	303,380.00	(4.70)	364,056.00	(60,680.70)	-20.00%	
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	78,447.80	78,447.00	0.80	94,137.00	(15,689.20)	-20.00%	
COMMERCIAL CONSUMPTION	3,764.44	4,400.00	(635.56)	66,472.91	95,700.00	(29,227.09)	110,000.00	(43,527.09)	-65.48%	
PENALTIES ON USER FEES	4,798.63	1,489.00	3,309.63	50,603.30	14,889.00	35,714.30	17,867.00	32,736.30	64.69%	
SERVICE CHARGES	1,150.00	1,200.00	(50.00)	8,906.62	12,000.00	(3,093.38)	14,400.00	(5,493.38)	-61.68%	
RETURN CHECK FEES	40.00	40.00	0.00	393.49	400.00	(6.51)	480.00	(86.51)	-21.99%	
CONNECTION FEES	5,100.00	0.00	5,100.00	4,600.00	91,850.00	(87,250.00)	96,550.00	(91,950.00)	-1998.91%	
TRANSFER FEE REVENUE	341.25	348.00	(6.75)	6,498.00	3,480.00	3,018.00	4,176.00	2,322.00	35.73%	
SERVLINE ADMIN REVENUE	162.64	155.00	7.64	1,598.52	1,550.00	48.52	1,860.00	(261.48)	-16.36%	
SERVLINE LOSS INSURANCE	1,296.19	1,226.00	70.19	12,728.73	12,258.00	470.73	14,710.00	(1,981.27)	-15.57%	
SERVLINE LINE INSURANCE	233.20	238.00	(4.80)	2,345.43	2,380.00	(34.57)	2,856.00	(510.57)	-21.77%	
Total USER FEES	**400,503.74**	**376,536.00**	**23,967.74**	**4,077,040.72**	**4,059,370.00**	**17,670.72**	**4,863,012.00**	**(785,971.28)**	**-19.28%**	
Total REVENUES	**426,429.33**	**407,415.00**	**19,014.33**	**5,255,718.85**	**6,718,910.00**	**(1,463,191.15)**	**7,584,810.00**	**(2,329,091.15)**	**-44.32%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	9,624.62	22,959.00	13,334.38	148,322.78	229,585.00	81,262.22	275,503.00	127,180.22	85.75%	
PAYROLL - MAINTENANCE	30,245.47	39,780.00	9,534.53	307,741.15	397,801.00	90,059.85	477,361.00	169,619.85	55.12%	
PAYROLL - OFFICE	5,685.34	6,154.00	468.66	58,269.12	61,534.00	3,264.88	73,842.00	15,572.88	26.73%	
EMPLOYEE BENEFITS - FICA/MEDIC	691.32	1,065.00	373.68	8,215.18	10,647.00	2,431.82	12,777.00	4,561.82	55.53%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
EMPLOYEE BENEFITS - MED. INS	14,380.52	19,349.00	4,968.48	156,556.33	212,071.00	55,514.67	250,767.00	94,210.67	60.18%	
EMPLOYEE BENEFITS - PERS	9,560.55	16,453.00	6,892.45	115,055.49	164,531.00	49,475.51	197,437.00	82,381.51	71.60%	
EMPLOYEE BENEFITS - SIIS	526.66	625.00	98.34	3,447.01	5,904.00	2,456.99	6,946.00	3,498.99	101.51%	
UNEMPLOYMENT BENEFITS	0.00	667.00	667.00	623.17	6,661.00	6,037.83	7,995.00	7,371.83	0.00%	
UNIFORMS	0.00	0.00	0.00	4,318.91	6,962.00	2,643.09	6,962.00	2,643.09	61.20%	
OPEB EXPENSE	2,828.22	3,389.00	560.78	28,282.20	33,890.00	5,607.80	40,670.00	12,387.80	43.80%	
ACCRUED LEAVE EXPENSE	(1,064.56)	1,083.00	2,147.56	(8,971.62)	10,834.00	19,805.62	13,000.00	21,971.62	-244.90%	
OTHER PAYROLL EXPENSES	75.43	267.00	191.57	1,521.31	2,666.00	1,144.69	3,200.00	1,678.69	110.35%	
CAR ALLOWANCE EXPENSE	(372.40)	(333.00)	39.40	(2,181.74)	(3,334.00)	(1,152.26)	(4,000.00)	(1,818.26)	83.34%	
Total PAYROLL RELATED EXPENSES	**72,181.17**	**111,458.00**	**39,276.83**	**821,199.29**	**1,139,752.00**	**318,552.71**	**1,362,460.00**	**784,738.01**	**57.07%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	34,625.28	75,355.00	40,729.72	75,355.00	40,729.72	117.63%	
LEGAL	4,842.62	2,900.00	(1,942.62)	77,372.30	29,000.00	(48,372.30)	34,800.00	(42,572.30)	-55.02%	*Fire hydrant clearing.*
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	7,440.00	7,440.00	7,440.00	7,440.00	0.00%	
ENGINEERING & SURVEYING	2,025.20	1,896.00	(129.20)	15,235.63	18,958.00	3,722.37	22,750.00	7,514.37	49.32%	*Still within Budget*
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	21,000.00	0.00	(21,000.00)	0.00	(21,000.00)	0.00%	*Fire hydrant clearing.*
BAD DEBTS	0.00	0.00	0.00	1,840.56	32,053.00	30,212.44	32,053.00	30,212.44	0.00%	
BANK CHARGES	4,446.38	4,403.00	(43.38)	43,052.21	44,030.00	977.79	52,837.00	9,784.79	22.73%	
BUILDING REPAIRS AND MAINT.	309.58	2,500.00	2,190.42	21,934.30	25,000.00	3,065.70	30,000.00	8,065.70	36.77%	
COMPUTER EXPENSE	2,947.09	2,500.00	(447.09)	79,125.36	51,761.00	(27,364.36)	60,261.00	(18,864.36)	-23.84%	*Brightly Fixed Asset Software*
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,605.09	8,356.00	4,750.91	9,038.00	5,432.91	150.70%	
EQUIP. SUPPLIES/MAINT./REPAIRS	14.43	284.00	269.57	12,837.97	14,180.00	1,342.03	14,750.00	1,912.03	14.89%	
EQUIPMENT RENTAL	529.91	463.00	(66.91)	7,428.48	7,448.00	19.52	9,146.00	1,717.52	23.12%	
SECURITY EXPENSE	1,646.40	1,800.00	153.60	9,281.99	8,781.00	(500.99)	9,531.00	249.01	2.68%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	1,529.39	2,970.00	1,440.61	97,944.72	109,225.00	11,280.28	115,165.00	17,220.28	17.58%	
SAFETY EQUIPMENT	0.00	0.00	0.00	93.69	400.00	306.31	500.00	406.31	433.67%	
INVENTORY PARTS	4,485.69	0.00	(4,485.69)	14,267.91	15,000.00	732.09	15,000.00	732.09	5.13%	Still within Budget
METER REPAIR & MAINT	26,892.50	0.00	(26,892.50)	28,793.72	15,000.00	(13,793.72)	30,000.00	1,206.28	0.00%	
LIEN FEES	0.00	90.00	90.00	159.30	1,080.00	920.70	1,250.00	1,090.70	684.68%	
MISCELLANEOUS EXPENDITURES	139.51	833.00	693.49	5,273.98	8,334.00	3,060.02	10,000.00	4,726.02	89.61%	*Claim McDanie., Welch, Mize Maryanne Fire Hydrant.*
OFFICE JANITORIAL	1,200.00	773.00	(427.00)	13,243.20	7,728.00	(5,515.20)	9,274.00	(3,969.20)	-29.97%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	225.40	1,048.00	822.60	10,745.53	10,474.00	(271.53)	12,570.00	1,824.47	16.98%	*Envelope order & ink cartridges.*
PERMITS AND FEES	592.43	750.00	157.57	7,487.10	8,000.00	512.90	9,056.00	1,568.90	20.95%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
POSTAGE	1,048.72	0.00	(1,048.72)	6,234.22	5,850.00	(384.22)	7,800.00	1,565.78	25.12%	
PUBLICATION CHARGES	0.00	600.00	600.00	2,178.95	1,780.00	(398.95)	3,180.00	1,001.05	45.94%	
SHOP SUPPLIES/SMALL TOOLS	0.00	583.00	583.00	1,263.36	5,833.00	4,569.64	7,000.00	5,736.64	454.08%	
TELEPHONE	880.65	1,232.00	351.35	12,065.80	12,320.00	254.20	14,784.00	2,718.20	22.53%	
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	4,668.91	19,140.00	14,471.09	22,968.00	18,299.09	391.93%	
TRAVEL	0.00	1,117.00	1,117.00	2,368.29	11,170.00	8,801.71	13,404.00	11,035.71	465.98%	
BUSINESS MEALS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	22,500.00	22,500.00	0.00	27,000.00	4,500.00	20.00%	
UTILITES - GAS & ELECTRIC	15,642.61	19,496.00	3,853.39	191,954.09	222,805.00	30,850.91	278,507.00	86,552.91	45.09%	
VEHICLE EXP FUEL/OIL/SUPP	3,262.02	8,874.00	5,611.98	34,334.09	88,743.00	54,408.91	106,491.00	72,156.91	210.16%	
VEH EXP R&M	410.63	4,327.00	3,916.37	16,837.77	43,266.00	26,428.23	51,920.00	35,082.23	208.35%	
WATER MONITORING/SAMPLING	1,772.00	1,465.00	(307.00)	12,859.70	14,653.00	1,793.30	17,583.00	4,723.30	36.73%	
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	15,621.00	18,500.00	2,879.00	18,500.00	2,879.00	18.43%	
WATER DIST SYSTEM EXPENSE	5,630.17	5,225.00	(405.17)	27,638.01	52,250.00	24,611.99	62,700.00	35,061.99	126.86%	
WATER TREATMENT SYSTEM EXP	13,745.86	6,872.00	(6,873.86)	72,326.85	68,712.00	(3,614.85)	82,456.00	10,129.15	14.00%	
AMORTIZATION OF BONDS	770.49	771.00	0.51	7,704.90	7,704.00	(0.90)	9,246.00	1,541.10	20.00%	
DEPRECIATION EXPENSE	121,411.16	113,136.00	(8,275.16)	1,215,518.72	1,131,353.00	(84,165.72)	1,357,265.00	141,746.28	11.66%	
Total OPERATING EXPENSES	**218,650.84**	**191,072.00**	**(27,578.84)**	**2,151,422.98**	**2,224,682.00**	**73,259.02**	**4,004,540.00**	**1,853,117.02**	**86.13%**	
OTHER EXPENSES										
INTEREST EXPENSE	20,558.17	22,718.00	2,159.83	214,255.01	227,174.00	12,918.99	272,609.00	58,353.99	27.24%	
CAPITAL OUTLAY	87,561.50	157,159.00	69,597.50	2,349,723.10	10,426,589.00	8,076,865.90	11,611,589.00	9,261,865.90	394.17%	
Total OTHER EXPENSES	**108,119.67**	**179,877.00**	**71,757.33**	**2,563,978.11**	**10,653,763.00**	**8,089,784.89**	**11,884,198.00**	9,320,219.89	363.51%	
Total EXPENDITURES	**398,951.68**	**482,407.00**	**83,455.32**	**5,536,600.38**	**14,018,197.00**	**8,481,596.62**	**15,888,738.00**	10,352,137.62	186.98%	
EXCESS REVENUE OVER EXPENDITURES	**27,477.65**	**(74,992.00)**	**102,469.65**	**(280,881.53)**	**(7,299,287.00)**	**7,018,405.47**	**(8,303,928.00)**	**(8,023,046.47)**	**2856.38%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	14,997.86	14,734.00	263.86	152,125.78	147,341.00	4,784.78	176,809.00	(24,683.22)	-16.23%	
PLAN REVIEW FEE	125.00	150.00	(25.00)	125.00	1,200.00	(1,075.00)	1,500.00	(1,375.00)	0.00%	
OTHER REVENUE	0.00	42.00	(42.00)	462.50	416.00	46.50	500.00	(37.50)	-8.11%	
Total MISCELLANEOUS	**15,122.86**	**14,926.00**	**196.86**	**152,713.28**	**148,957.00**	**3,756.28**	**178,809.00**	**(26,095.72)**	**-17.09%**	
USER FEES										
USER FEES - RESIDENTIAL	146,113.37	145,987.00	126.37	1,461,536.55	1,459,868.00	1,668.55	1,751,842.00	(290,305.45)	-19.86%	
RESIDENTIAL TIER 1 CONSUMPTION	302.79	1,320.00	(1,017.21)	16,651.50	21,648.00	(4,996.50)	26,400.00	(9,748.50)	-58.54%	
USER FEES - COMMERCIAL	3,503.20	3,685.00	(181.80)	35,032.00	36,842.00	(1,810.00)	44,212.00	(9,180.00)	-26.20%	
COMMERCIAL CONSUMPTION	2,007.95	1,021.00	986.95	26,778.79	30,277.00	(3,498.21)	34,020.00	(7,241.21)	-27.04%	
PENALTIES ON USER FEES	2,170.06	974.00	1,196.06	20,544.18	9,734.00	10,810.18	11,682.00	8,862.18	43.14%	
SERVICE CHARGES	0.00	0.00	0.00	50.00	0.00	50.00	0.00	50.00	100.00%	
CONNECTION FEES	1,200.00	720.00	480.00	1,200.00	5,760.00	(4,560.00)	7,200.00	(6,000.00)	0.00%	
TRANSFER FEE REVENUE	**127.50**	**179.00**	**(51.50)**	**1,555.50**	**1,784.00**	**(228.50)**	2,142.00	(586.50)	-37.70%	
Total USER FEES	**155,424.87**	**153,886.00**	**1,538.87**	**1,563,348.52**	**1,565,913.00**	**(2,564.48)**	**1,877,498.00**	(314,149.48)	-20.09%	
Total REVENUES	**170,547.73**	**168,812.00**	**1,735.73**	**1,716,061.80**	**1,714,870.00**	**1,191.80**	**2,056,307.00**	**(340,245.20)**	**-19.83%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	7,218.46	13,099.00	5,880.54	81,295.54	130,990.00	49,694.46	157,190.00	75,894.46	93.36%	
PAYROLL - OFFICE	4,264.00	4,615.00	351.00	43,701.82	46,150.00	2,448.18	55,380.00	11,678.18	26.72%	
EMPLOYEE BENEFITS - FICA/MEDIC	182.36	287.00	104.64	2,169.87	2,870.00	700.13	3,444.00	1,274.13	58.72%	
EMPLOYEE BENEFITS - MED. INS	3,633.18	4,472.00	838.82	38,561.32	50,112.00	11,550.68	59,056.00	20,494.68	53.15%	
EMPLOYEE BENEFITS - PERS	2,622.26	4,273.00	1,650.74	31,515.78	42,730.00	11,214.22	51,276.00	19,760.22	62.70%	
EMPLOYEE BENEFITS - SIIS	26.30	77.00	50.70	418.00	731.00	313.00	859.00	441.00	105.50%	
UNEMPLOYMENT BENEFITS	0.00	500.00	500.00	311.59	4,996.00	4,684.41	5,996.00	5,684.41	0.00%	
UNIFORMS	0.00	0.00	0.00	28.40	117.00	88.60	117.00	88.60	311.97%	
OPEB EXPENSE	500.23	1,458.00	957.77	5,002.30	14,574.00	9,571.70	17,490.00	12,487.70	249.64%	
ACCRUED LEAVE EXPENSE	(1,153.63)	334.00	1,487.63	(4,587.33)	3,332.00	7,919.33	4,000.00	8,587.33	-187.20%	
OTHER PAYROLL EXPENSES	31.93	42.00	10.07	43.97	416.00	372.03	500.00	456.03	1037.14%	
CAR ALLOWANCE EXPENSE	(279.30)	(41.00)	238.30	(931.46)	(418.00)	513.46	(500.00)	431.46	-46.32%	
Total PAYROLL RELATED EXPENSES	**17,045.79**	**29,116.00**	**12,070.21**	**197,529.80**	**296,600.00**	**99,070.20**	**354,808.00**	**157,278.20**	**79.62%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	17,312.64	17,678.00	365.36	17,678.00	365.36	2.11%	
LEGAL	617.88	1,450.00	832.12	5,359.33	14,500.00	9,140.67	17,400.00	12,040.67	224.67%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT

STATEMENT of REVENUES and EXPENDITURES

From 4/1/2025 Through 4/30/2025

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	2,108.00	2,108.00	2,108.00	2,108.00	0.00%	
ENGINEERING & SURVEYING	2,025.20	854.00	(1,171.20)	7,055.99	8,540.00	1,484.01	10,250.00	3,194.01	45.27%	Sewer laterial issues with past contractor.
DCLTSA PRO-RATA M & O	205,922.75	205,922.00	(0.75)	823,691.00	823,691.00	0.00	823,691.00	0.00	0.00%	
DCLTSA ASSESSMENTS	122,008.50	122,508.00	499.50	490,034.00	490,034.00	0.00	490,034.00	0.00	0.00%	
BAD DEBTS	0.00	0.00	0.00	920.28	20,958.00	20,037.72	20,958.00	20,037.72	0.00%	
BANK CHARGES	2,964.26	2,894.00	(70.26)	28,372.33	28,939.00	566.67	34,727.00	6,354.67	22.40%	
BUILDING REPAIRS AND MAINT.	98.90	2,619.00	2,520.10	8,602.65	26,181.00	17,578.35	31,419.00	22,816.35	265.22%	
COMPUTER EXPENSE	467.11	750.00	282.89	17,735.84	13,370.00	(4,365.84)	17,861.00	125.16	0.71%	Brightly Fixed Asset Software
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	1,552.06	4,346.00	2,793.94	4,346.00	2,793.94	180.01%	
EQUIP. SUPPLIES/MAINT./REPAIRS	8,549.75	17,729.00	9,179.25	96,193.33	177,290.00	81,096.67	212,748.00	116,554.67	121.17%	
EQUIPMENT RENTAL	167.00	80.00	(87.00)	3,236.63	3,095.00	(141.63)	3,847.00	610.37	18.86%	
SECURITY EXPENSE	1,037.52	965.00	(72.52)	7,247.59	7,380.00	132.41	8,580.00	1,332.41	18.38%	160 Pineridge Frontier Line Elevator
INSURANCE AND BONDS	0.00	0.00	0.00	26,584.91	28,694.00	2,109.09	28,694.00	2,109.09	7.93%	
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	0.00%	
MISCELLANEOUS EXPENDITURES	69.77	384.00	314.23	8,683.85	3,832.00	(4,851.85)	4,600.00	(4,083.85)	-47.03%	476 Andria sewer lateral damage.
OFFICE JANITORIAL	600.00	387.00	(213.00)	6,621.60	3,863.00	(2,758.60)	4,637.00	(1,984.60)	-29.97%	160 Pineridge additional footage in cleaning area compared to 255 Kingsbury
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	117.18	549.00	431.82	5,706.32	5,484.00	(222.32)	6,582.00	875.68	15.35%	
PERMITS AND FEES	0.00	0.00	0.00	380.40	405.00	24.60	405.00	24.60	6.47%	
POSTAGE	699.15	0.00	(699.15)	4,116.15	3,825.00	(291.15)	5,100.00	983.85	23.90%	
PUBLICATION CHARGES	0.00	300.00	300.00	1,558.19	890.00	(668.19)	1,590.00	31.81	2.04%	
TELEPHONE	130.71	136.00	5.29	1,330.35	1,360.00	29.65	1,632.00	301.65	22.67%	
TRAINING AND SEMINARS	0.00	490.00	490.00	508.64	4,894.00	4,385.36	5,874.00	5,365.36	1054.84%	
TRAVEL	0.00	289.00	289.00	167.81	2,884.00	2,716.19	3,462.00	3,294.19	1963.05%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	11,250.00	11,250.00	0.00	13,500.00	2,250.00	20.00%	
UTILITES - GAS & ELECTRIC	1,284.76	2,100.00	815.24	16,253.71	24,000.00	7,746.29	30,000.00	13,746.29	84.57%	
DEPRECIATION EXPENSE	8,138.19	5,181.00	(2,957.19)	81,947.18	51,812.00	(30,135.18)	62,176.00	(19,771.18)	-24.13%	
Total OPERATING EXPENSES	**356,023.63**	**366,712.00**	**10,688.37**	**1,672,422.78**	**1,781,803.00**	**109,380.22**	**1,864,399.00**	**191,976.22**	**11.48%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	4,167.00	4,167.00	27,335.48	477,666.00	450,330.52	520,000.00	492,664.52	1802.29%	
Total OTHER EXPENSES	**0.00**	**4,167.00**	**4,167.00**	**27,335.48**	**477,666.00**	**450,330.52**	**520,000.00**	**492,664.52**	**1802.29%**	
Total EXPENDITURES	**373,069.42**	**399,995.00**	**26,925.58**	**1,897,288.06**	**2,556,069.00**	**658,780.94**	**2,739,207.00**	**841,918.94**	**44.37%**	
EXCESS REVENUE OVER EXPENDITURES	**(202,521.69)**	**(231,183.00)**	**28,661.31**	**(181,226.26)**	**(841,199.00)**	**659,972.74**	**(682,900.00)**	**(501,673.74)**	**276.82%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	3,210.34	701.00	2,509.34	22,174.69	7,017.00	15,157.69	8,419.00	13,755.69	62.03%	
OTHER REVENUE	0.00	5.00	(5.00)	113.75	45.00	68.75	55.00	58.75	51.65%	
Total MISCELLANEOUS	**3,210.34**	**706.00**	**2,504.34**	**22,288.44**	**7,062.00**	**15,226.44**	**8,474.00**	**13,814.44**	**61.98%**	
USER FEES										
USER FEES - RESIDENTIAL	62,132.49	62,169.00	(36.51)	593,497.83	593,538.00	(40.17)	717,876.00	(124,378.17)	-20.96%	
USER FEES - COMMERCIAL	5,724.00	5,724.00	0.00	54,648.00	54,648.00	0.00	66,096.00	(11,448.00)	-20.95%	
PENALTIES ON USER FEES	857.97	401.00	456.97	7,272.76	4,008.00	3,264.76	4,810.00	2,462.76	33.86%	
TRANSFER FEE REVENUE	56.25	73.00	(16.75)	646.50	735.00	(88.50)	882.00	(235.50)	-36.43%	
Total USER FEES	**68,770.71**	**68,367.00**	**403.71**	**656,065.09**	**652,929.00**	**3,136.09**	**789,664.00**	**(133,598.91)**	**-20.36%**	
Total REVENUES	**71,981.05**	**69,073.00**	**2,908.05**	**678,353.53**	**659,991.00**	**18,362.53**	**798,138.00**	**(119,784.47)**	**-17.66%**	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	3,609.21	6,105.00	2,495.79	37,410.26	61,043.00	23,632.74	73,253.00	35,842.74	95.81%	
PAYROLL - MAINTENANCE	3,503.58	4,315.00	811.42	36,178.79	43,148.00	6,969.21	51,778.00	15,599.21	43.12%	
PAYROLL - OFFICE	2,131.99	2,308.00	176.01	21,850.87	23,076.00	1,225.13	27,692.00	5,841.13	26.73%	
EMPLOYEE BENEFITS - FICA/MEDIC	136.31	210.00	73.69	1,464.49	2,092.00	627.51	2,512.00	1,047.51	71.53%	
EMPLOYEE BENEFITS - MED. INS	3,622.86	3,950.00	327.14	36,144.42	41,815.00	5,670.58	49,715.00	13,570.58	37.55%	
EMPLOYEE BENEFITS - PERS	1,771.46	2,897.00	1,125.54	19,958.41	28,965.00	9,006.59	34,759.00	14,800.59	74.16%	
EMPLOYEE BENEFITS - SIIS	75.27	100.00	24.73	680.14	946.00	265.86	1,113.00	432.86	63.64%	
UNEMPLOYMENT BENEFITS	0.00	250.00	250.00	51.93	2,498.00	2,446.07	2,998.00	2,946.07	0.00%	
UNIFORMS	0.00	0.00	0.00	765.80	877.00	111.20	877.00	111.20	14.52%	
OPEB EXPENSE	230.88	949.00	718.12	2,308.80	9,490.00	7,181.20	11,392.00	9,083.20	393.42%	
ACCRUED LEAVE EXPENSE	(655.71)	167.00	822.71	(1,703.56)	1,666.00	3,369.56	2,000.00	3,703.56	-217.40%	
OTHER PAYROLL EXPENSES	139.07	83.00	(56.07)	216.81	834.00	617.19	1,000.00	783.19	361.23%	
CAR ALLOWANCE EXPENSE	(139.65)	0.00	139.65	(389.55)	0.00	389.55	0.00	139.65	0.00%	
Total PAYROLL RELATED EXPENSES	**14,425.27**	**21,334.00**	**6,908.73**	**154,937.61**	**216,450.00**	**61,512.39**	**259,089.00**	**104,151.39**	**67.22%**	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	2,885.44	2,946.00	60.56	2,946.00	60.56	2.10%	
LEGAL	155.00	242.00	87.00	1,493.16	2,416.00	922.84	2,900.00	1,406.84	94.22%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	1,240.00	1,240.00	1,240.00	1,240.00	0.00%	
ENGINEERING & SURVEYING	253.15	0.00	(253.15)	1,096.25	500.00	(596.25)	500.00	(596.25)	-54.39%	
SNOW REMOVAL - PLOWING	38,111.25	35,000.00	(3,111.25)	316,927.50	755,000.00	438,072.50	775,000.00	458,072.50	144.54%	
SNOW REMOVAL - SANDING	2,518.75	9,000.00	6,481.25	67,977.59	70,500.00	2,522.41	75,000.00	7,022.41	10.33%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
BAD DEBTS	0.00	0.00	0.00	153.38	8,630.00	8,476.62	8,630.00	8,476.62	0.00%	
BANK CHARGES	1,307.76	992.00	(315.76)	12,023.49	9,920.00	(2,103.49)	11,906.00	(117.49)	-0.98%	*Allocation changed due to Feb. monthly fee increase.*
BUILDING REPAIRS AND MAINT.	16.49	440.00	423.51	1,438.14	4,396.00	2,957.86	5,276.00	3,837.86	266.86%	
COMPUTER EXPENSE	193.27	250.00	56.73	4,964.97	4,639.00	(325.97)	5,139.00	174.03	3.51%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	258.67	685.00	426.33	685.00	426.33	164.82%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	33.14	550.00	516.86	700.00	666.86	2012.25%	
EQUIPMENT RENTAL	32.05	20.00	(12.05)	1,036.63	745.00	(291.63)	832.00	(204.63)	-19.74%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00%	
SECURITY EXPENSE	10.34	0.00	(10.34)	114.85	18.00	(96.85)	18.00	(96.85)	-84.33%	*160 Pineridge Frontier Line Elevator*
INSURANCE AND BONDS	0.00	0.00	0.00	4,430.82	4,782.00	351.18	4,782.00	351.18	7.93%	
SAFETY EQUIPMENT	0.00	25.00	25.00	0.00	100.00	100.00	100.00	100.00	0.00%	
MISCELLANEOUS EXPENDITURES	11.62	466.00	454.38	(16,836.01)	4,668.00	21,504.01	5,600.00	22,436.01	-133.26%	*F & B Inc Unpaid invoices from last fiscal year voided.*
OFFICE JANITORIAL	100.00	64.00	(36.00)	1,103.60	645.00	(458.60)	773.00	(330.60)	-29.96%	*160 Pineridge additional footage in cleaning area compared to 255 Kingsbury*
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
OFFICE SUPPLIES	24.47	110.00	85.53	1,345.24	1,094.00	(251.24)	1,314.00	(31.24)	-2.32%	*Envelope order & ink cartridges.*
PERMITS AND FEES	0.00	0.00	0.00	63.40	668.00	604.60	668.00	604.60	953.63%	
POSTAGE	308.45	0.00	(308.45)	1,755.95	1,575.00	(180.95)	2,100.00	344.05	19.59%	
PUBLICATION CHARGES	0.00	606.00	606.00	629.43	834.00	204.57	1,515.00	885.57	140.69%	
TELEPHONE	12.97	14.00	1.03	145.81	136.00	(9.81)	162.00	16.19	11.10%	
TRAINING AND SEMINARS	0.00	171.00	171.00	110.68	1,881.00	1,770.32	2,052.00	1,941.32	1753.99%	
TRAVEL	0.00	165.00	165.00	57.15	1,652.00	1,594.85	1,984.00	1,926.85	3371.57%	
TRUSTEE FEES	187.50	188.00	0.50	1,875.00	1,875.00	0.00	2,250.00	375.00	20.00%	
UTILITES - GAS & ELECTRIC	23.32	200.00	176.68	354.67	1,086.00	731.33	1,670.00	1,315.33	370.86%	
VEHICLE EXP FUEL/OIL/SUPP	440.03	1,360.00	919.97	3,922.46	13,591.00	9,668.54	16,311.00	12,388.54	315.84%	
VEH EXP R&M	51.33	942.00	890.67	1,879.20	9,419.00	7,539.80	11,303.00	9,423.80	501.48%	
Total OPERATING EXPENSES	**43,757.75**	**50,255.00**	**6,497.25**	**411,240.61**	**916,191.00**	**504,950.39**	**953,356.00**	**542,115.39**	**131.82%**	
OTHER EXPENSES										
CAPITAL OUTLAY	0.00	0.00	0.00	8,386.62	111,750.00	103,363.38	129,000.00	120,613.38	1438.16%	
Total OTHER EXPENSES	**0.00**	**0.00**	**0.00**	**8,386.62**	**111,750.00**	**103,363.38**	**129,000.00**	**120,613.38**	**1438.16%**	
Total EXPENDITURES	**58,183.02**	**71,589.00**	**13,405.98**	**574,564.84**	**1,244,391.00**	**669,826.16**	**1,341,445.00**	**766,880.16**	**133.47%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
OPERATING TRANSFERS										
TRANSFERS IN										
OPERATING TRANSFERS IN	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
Total TRANSFERS IN	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
Total OPERATING TRANSFERS	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00	0.00%	
EXCESS REVENUE OVER EXPENDITURES	13,798.03	(2,516.00)	16,314.03	653,788.69	(477,941.00)	(651,463.63)	6,693.00	(647,095.69)	-98.98%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATEMENT of REVENUES and EXPENDITURES
From 4/1/2025 Through 4/30/2025

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298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total FY25 Budget	Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
RENTAL INCOME	8,616.06	8,931.00	(314.94)	83,921.44	89,305.00	(5,383.56)	107,167.00	(23,245.56)	-27.70%	
OTHER REVENUE	0.00	0.00	0.00	718.89	0.00	718.89	0.00	718.89	100.00%	
Total MISCELLANEOUS	**8,616.06**	**8,931.00**	**(314.94)**	**84,640.33**	**89,305.00**	**(4,664.67)**	**107,167.00**	(22,526.67)	-26.61%	
Total REVENUES	**8,616.06**	**8,931.00**	**(314.94)**	**84,640.33**	**89,305.00**	**(4,664.67)**	**107,167.00**	(22,526.67)	-26.61%	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	244.70	1,250.00	1,005.30	24,983.18	12,500.00	(12,483.18)	15,000.00	(9,983.18)	-39.96%	*Slurry seal of parking lot and gutters replace*
EQUIPMENT RENTAL	16.50	17.00	0.50	162.75	167.00	4.25	201.00	38.25	23.50%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,607.13	3,895.00	287.87	3,895.00	287.87	7.98%	
MISCELLANEOUS EXPENDITURES	541.77	582.00	40.23	5,756.35	5,811.00	54.65	6,975.00	1,218.65	21.17%	
OFFICE JANITORIAL	800.00	574.00	(226.00)	8,400.00	5,740.00	(2,660.00)	6,890.00	(1,510.00)	-17.98%	
OFFICE SUPPLIES	0.00	0.00	0.00	355.65	300.00	(55.65)	400.00	44.35	12.47%	
UTILITES - GAS & ELECTRIC	1,082.49	2,108.00	1,025.51	11,866.45	10,867.00	(999.45)	16,218.00	4,351.55	36.67%	
Total OPERATING EXPENSES	**2,685.46**	**4,531.00**	**1,845.54**	**55,131.51**	**39,280.00**	**(15,851.51)**	**49,579.00**	(5,552.51)	-10.07%	
Total EXPENDITURES	**2,685.46**	**4,531.00**	**1,845.54**	**55,131.51**	**39,280.00**	**(15,851.51)**	**49,579.00**	(5,552.51)	-10.07%	
EXCESS REVENUE OVER EXPENDITURES	**5,930.60**	**4,400.00**	**1,530.60**	**29,508.82**	**50,025.00**	**(20,516.18)**	**57,588.00**	**28,079.18**	**95.16%**	

KINGSBURY GENERAL IMPROVEMENT DISTRICT AGENDA ITEM #9

TITLE: COURTNEY WALKER PRESENTATION - TMDL WATER QUALITY PROGRAM OVERVIEW AND THE KGID–DOUGLAS COUNTY PARTNERSHIP

MEETING DATE: 16 September 2025

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION:
Receive the presentation, discuss interagency coordination opportunities, and provide direction to staff on next steps (e.g., future joint projects, MOUs, reporting/metrics, or follow-up agenda items).

BACKGROUND:
Douglas County's Stormwater Program Manager, Courtney Walker, will provide an overview of the Total Maximum Daily Load (TMDL) water quality program and discuss how KGID and Douglas County coordinate on stormwater, road maintenance interfaces, and related watershed activities. The presentation will highlight roles/responsibilities, current collaboration touchpoints, funding/permit interfaces, and opportunities to align work plans and reporting.

INCLUDED:

A. KGID Street Sweeper Project Number 01.01.01.0186

Fund impacted by the above action:

( ) All Funds	**(X)** Not a Budget Item
( ) Water Fund	() Sewer Fund
( ) General Fund	( ) Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

Kingsbury General Improvement District (KGID) Street Sweeper

Project Number	01.01.01.0186
Action Priority	Reduce Stormwater Pollution From: Roads and Highways, Forest Roads, Public and Privat Parcels
Implementers	Douglas County, NV
Primary Contact	Courtney Walker (cwalker@douglasnv.us)
Stage	Implementation
Duration	2019 - 2027

Stormwater Management Program > Reduce Stormwater Pollution From: Roads and Highways, Forest Roads, Public and Private Parcels

KGID maintains 22 miles of roadway within the Lake Tahoe Basin. The purchase of a new high efficiency street sweeper will enhance KGID's ability to maintain its roadway system, which will ultimately help Douglas County reduce the flow of fine sediment to the lake and meet its required TMDL mandate. The County has registered KGID's road network within the Stormwater Tools and will receive TMDL credit for road operations, as long as the road score is at 3.0 or above. KGID will enter into a contract with Douglas County to sweep the roads according to an approved sweeping schedule. See https://stormwater.laketahoeinfo.org/RoadRegistration/Detail/3 for more information.

Regenerative Street Sweeper

Key Accomplishments

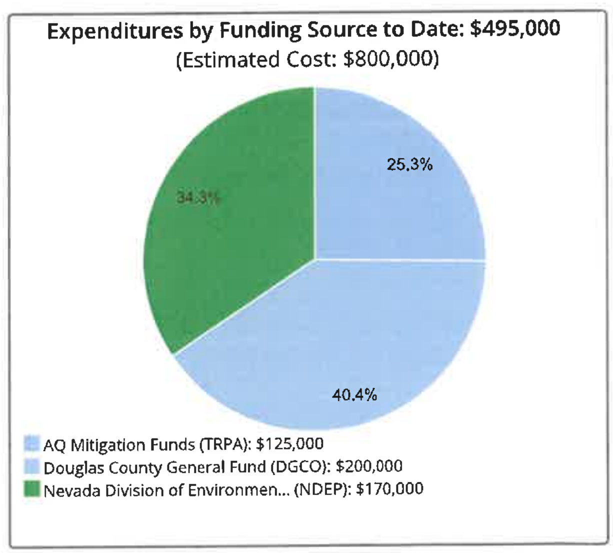
- Miles of Street Sweeping: **132 miles**

Threshold Categories

- Air Quality
- Water Quality

Location

Expenditures



KINGSBURY GENERAL IMPROVEMENT DISTRICT AGENDA ITEM #10

TITLE: MARKET STREET LIFT STATION PRELIMINARY ENGINEERING REPORT (PER) TASK ORDER NUMBER 71

MEETING DATE: 16 September 2025

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION:
Approval of Task Order #71 for the Market Street SSLS PER that incorporates the baseline scope of work, with the option for the Board to authorize contingent tasks related to funding agency requirements.

BACKGROUND:
The Market Street SSLS is KGID's largest sewer facility and represents one of the highest risks for the district, second only to the water treatment facility. Given the criticality of this infrastructure and the projected costs of potential improvements ($10M–$20M, not including the gravity option), staff and consultants have prepared a scope of work for a Preliminary Engineering Report (PER).

Scope Overview:

- **Baseline Tasks (included):**
  - Consolidation of all past studies and efforts into a single report.
  - Development of a 10% design for the recommended approach.
  - Provides a defendable planning document, but not fully compliant for funding agency submission.
- **Contingent Tasks (Board Option):**
  - Additional chapters of the PER to meet funding agency requirements (NDEP-SRF, USDA-RD).
  - Environmental and cultural analyses, including field work and reporting.
  - These tasks would enable eligibility for funding but increase cost and effort.

Cost Considerations:

- Comparable PERs for systems smaller and larger than KGID range from $75,000 to $300,000.
- While costly, these requirements are industry standard for funding eligibility and represent a small investment compared to the overall project scale.

Decision Needed:

- Whether to proceed with **baseline scope only** or **include contingent funding-related tasks**.

INCLUDED:

A. Task Order Number 71
B. DOWL Engineering Report for the Meeting of September 16, 2025

Fund impacted by the above action:

( ) All Funds	( ) Not a Budget Item
( ) Water Fund	**(X)** Sewer Fund
( ) General Fund	( ) Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

This is **EXHIBIT A**, consisting of 5 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated August 19, 2025.

Task Order

Task Order Number: 71

Date: September 16, 2025

Title: Market Street Lift Station Preliminary Engineering Report and 10% Design

Project Description: The Kingsbury General Improvement District (District) has coordinated and requested DOWL to progress with the evaluation and 10% design of the rehabilitation or replacement of the existing Market Street Sewer Lift Station (Lift Station). For many years, the District has entertained numerous planning level studies of the Lift Station that have not been finalized nor fully vetted. The District has prioritized the need to understand the status of and recommended actions to take for the Lift Station. This task order will prepare a baseline Preliminary Engineering Report (PER) that will collect all previous investigations and couple it with work performed for the District's Sewer Master Plan that will serve as a comprehensive planning document presenting all assessments of the Lift Station. Additionally, DOWL will work closely with the District to engage with stakeholder agencies to gather all the requirements of the District for each alternative studied in the PER. Lastly, DOWL will prepare a high-level 10% design and opinion of probable cost for the selected alternative presented in the PER. This task order identified contingent items that the District can consider proceeding with or postponing until final project and funding elements are known. All contingent task items would be required to finalize the PER to meet Nevada Division of Environmental Protection – State Revolving Fund (SRF) and United States Department of Agriculture – Rural Development (USDA-RD) funding requirements.

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

PART 1 – SERVICES

Task 1 – Project Management

Objective

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

Approach

DOWL will routinely review Project progress and communicate Project status on a regular basis. Communication will be through email and telephone, and at project coordination meetings with the District and DOWL staff. This task will include the following activities:

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

Deliverables

The following deliverables will be submitted under this task:

- Monthly invoices.

Assumptions

The following assumptions apply:

- Project-related issues will be identified, communicated, and resolved.
- The overall effort for the project is estimated at eight (8) months.

Task 2 – Preliminary Engineering Report

Objective

Prepare a baseline PER targeted at finding a solution for the existing Market Street Lift Station. This PER will collect data, scenarios, analysis, etc. from previous studies and sources prepared for the District by DOWL, and consolidate the information into a single PER. The PER will also include performing an updated, objective alternatives analysis to determine a recommended project.

Approach

The following approach will be used for this task:

- Reviewing the previous studies on the Market Street Lift Station and the Sewer Master Plan and collecting all relevant data and analysis.
- Prepare a data request for all information still missing from the District required to complete the PER.
- Perform calculations to update the average and peak sewer flows seen by the Market Street Lift Station.
- Prepare the PER.
- The PER will have the expected outline partially based on the PER outline as discussed in USDA Bulletin 1780-2:
  - Introduction
  - Alternatives Considered
  - Selection of Alternative
  - Proposed Project
  - Conclusion

Deliverables

The following will be delivered under this task:

- Draft PER (PDF)
- Final PER (PDF, hard copies upon request.)

Assumptions

The following assumptions apply:

- The District will supply DOWL with all background data needed to complete the report.
- One revision of the PER will be provided as part of this scope of work.
- The PER will utilize the USDA outline for PERs as governed by USDA Bulletin 1780-2, but will be limited to Sections 4 through 7 to complete all baseline PER items.

Task 3 – Stakeholder Engagement and 10% Design

Objective

To obtain vital information from agencies that will have influence on proposed project alternatives and prepare a preliminary design and opinion of probable cost to supplement the PER.

Approach

The following approach applies:

- Stakeholder Engagement: DOWL will engage with the following entities for stakeholder engagement:
  - Tahoe Regional Planning Agency (TRPA) – one (1) meeting at their office (10 hours)
  - Nevada Department of Transportation (NDOT) – one (1) meeting via Teams/Phone (4 hours)
  - United States Forest Service (USFS) – one (1) meeting via Teams/Phone (4 hours)
  - Douglas County Lake Tahoe Sewer Authority (DCLTSA) – one (1) meeting at their office (10 hours).
- 10% Construction Plans and Opinion of Probable Cost
  - *Description:* Create a set of preliminary plans that will provide the basis for further design efforts and develop an opinion of probable cost for all recommended improvements.
  - The number and type of sheets included in these plans will depend upon the proposed project selected in the PER. They will generally include the following:

SHEET #	***DESCRIPTION***
1	KEY MAP
2	LS SITE PLAN
3	LS RESTORATION/DEMO PLAN*
4	GRAVITY SS PLAN VIEW*

  - Pre Construction Services Group (PCSG) will be subcontracted to perform a third-party opinion of probable cost for the selected project in the PER. The importance of understanding the cost implications for this project yields the need to consult PCSG to perform a thorough construction level takeoff and costing for the project.

Deliverables

The following will be delivered under this task:

- Stakeholder engagement summary of findings
- 10% Improvement Plans (PDF)
- Planning level opinion of probable cost (PDF)

Assumptions

The following assumptions apply:

- 10% design drawings will include plan view only and utilize existing topography and aerial imagery.
- The District's management will attend all stakeholder meetings with DOWL.
- If additional meetings are required with agencies beyond the presumed quantities and times, DOWL will work with the District to determine the next steps for the outside of scope efforts.
- Not Included:
  - Survey
  - Geotechnical
  - Profile (vertical) design of plans
  - Specifications

Task 99 – Contingent Funding Task

Objective

Finalize all sections of the PER to be in full compliance with USDA Bulletin 1780-2. Prepare an environmental analysis discussing the impacts of the Proposed Project in accordance with state and federal funding agency guidelines.

Approach

The following approach will be used for this task:

- Prepare a data request for all information still missing from the District required to complete the PER.
- Finalize the PER.
- The PER will be updated to have the following outline:
    - Executive Summary
    - Project Planning
    - Existing Facilities
    - Need for Project
    - Alternatives Considered
    - Selection of Alternative
    - Proposed Project
    - Conclusion
- Prepare a cultural and environmental analysis based on the Proposed Project.

Deliverables

The following will be delivered under this task:

- Draft PER/ER and Environmental Package (PDF)
- Final PER/ER and Environmental Package (PDF, hard copies upon request.)

Assumptions

The following assumptions apply:

- The District will supply DOWL with all background data needed to complete the report
- The Environmental Analysis estimate within this task order includes the required effort to process the worst-case project alternative which is the "gravity sewer the upper 2/3" option that contains alignments through USFS parcels and creating new crossings of streams and drainages requiring permitting compliance with the Waters of the United States division of the US-EPA.
    - Lesser project alternatives would require less environmental fee. For example, if the full system gravity and eliminate Market Street Lift Station option is selected, the environmental analysis would be less than half of the worst-case scenario.
- A biological survey and cultural resources survey (Class III) will be conducted to support environmental analysis. Water resources would be documented during the biological survey, but an aquatic resource delineation to support Clean Water Act permitting would not be completed. Species-specific surveys would also not be completed as part of the scope. The biological survey can be completed in two field days, and the cultural resources survey can be completed in four field days. The level of effort for both surveys is dependent on the desktop review of data that will be completed as part of the scope.
- An Environmental Report would be prepared to support SRF environmental compliance. Documentation to support the National Environmental Quality Act (NEPA) is not included.
- Section 106 of the National Historic Preservation Act, Tribal Consultation, and Section 7 Endangered Species Act consultation is not part of the scope and would be completed outside of this scope of work.

- Environmental permitting is not part of the scope.
- One revision of the PER and ER will be provided as part of this scope of work
- **This is a contingent task that will only be completed with express written approval of the District**

PART 2 – COMPENSATION

Dependent on District Board approval of tasks, the District shall pay DOWL on a time and materials basis, including travel and mileage, not to exceed the sum of all approved tasks. This award will be detailed within the execution section below. Hourly rates and other expenses shall be in accordance with Exhibit C of the Master Services Agreement (Standard Hourly Rates). A breakdown of the individual task budgets is summarized in Table 2:

Table 2: Cost Breakdown of Task Budget

Task	Cost
Task 1 – Project Management	$12,700
Task 2 – PER	$39,589
Task 3 – Stakeholder Engagement and 10% Design	$33,452
SUBTOTAL	**$85,741**
Task 99 – Contingent Funding Task	$111,200
TOTAL (with Contingency)	**$196,941**

PART 3 – SCHEDULE

The following is a proposed schedule represents *Tasks 1-3 only* *and is to be used as a general guideline only.*

Award of Task Order	September 16th (Board Meeting)
Stakeholder Engagement	November 2025
PER	February 2026
10% Design and Opinion of Probable Cost	March 2026

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

District Board approval of tasks: Task #s: ____________________

Total contract amount of approved tasks: $ ____________________

Owner: Kingsbury General Improvement District	Engineer: DOWL
Signature: ____________________	Signature: ____________________
Print Name: Derek Dornbrook	Print Name: Matt Van Dyne, P.E.
Title: General Manager	Title: Sr. Project Manager
Date Signed: ____________________	Date Signed: ____________________

DOWL

Summary

Project: Market Street Lift Station PER
Client: Kingsbury GID
Project or Contract #: TBD
9/9/2025

Prepared By: **A. Stodtmeister**
Reviewed By: **M. Van Dyne**

Phase Name	#	Task	Labor Subtotal Hours	Labor Subtotal Cost	Subconsultants & Expenses	Project Totals
Phase 1 Project Management	1	Monthly Reports/Progress Billings	8	$ 2,480.00	$ -	$ 2,480.00
	2	Project Coordination and Management	24	$ 5,840.00	$ -	$ 5,840.00
	3	Project Kickoff Meeting and Site Visit	18	$ 4,380.00	$ -	$ 4,380.00
	☑ T&M ☐ Lump Sum ☐ Other	***Subtotal***	**50**	**$ 12,700.00**	$ -	**$ 12,700.00**
Phase 2 PER	1	Quality Control	8	$ 2,480.00	$ -	$ 2,480.00
	2	Data Collection and Review	10	$ 1,526.00	$ -	$ 1,526.00
	3	Updates to Sewer System Flows	20	$ 3,052.00	$ -	$ 3,052.00
	4	Updates to Sewer System Model	20	$ 3,052.00	$ -	$ 3,052.00
	5	Collect Relevant Information from Master Plan	5	$ 763.00	$ -	$ 763.00
	6	Collect Relevant Information from Initial Analysis	5	$ 763.00	$ -	$ 763.00
	7	Collect Relevant Information from Gravity Analysis	5	$ 763.00	$ -	$ 763.00
	8	Section 4 - Alternatives Considered	20	$ 3,052.00	$ -	$ 3,052.00
	9	Section 5 - Selection of Alternatives	60	$ 9,780.00	$ -	$ 9,780.00
	10	Section 6 - Recommended Alternative	24	$ 3,600.00	$ -	$ 3,600.00
	9	Section 7 - Conclusion	6	$ 978.00	$ -	$ 978.00
	10	Draft Report	32	$ 5,320.00	$ -	$ 5,320.00
	11	Final Report	28	$ 4,460.00	$ -	$ 4,460.00
	☑ T&M ☐ Lump Sum ☐ Other	***Subtotal***	**243**	**$ 39,589.00**	$ -	**$ 39,589.00**
Phase 3 Stakeholder Engagement & 10% Design	1	Stakeholder Engagement	30	$ 9,300.00	$ 242.00	$ 9,542.00
	2	Summary of Engagements and Requirements	28	$ 7,296.00	$ -	$ 7,296.00
	3	10% Design Plan & Opinion of Probable Cost	60	$ 10,864.00	$ 5,750.00	$ 16,614.00
	☑ T&M ☐ Lump Sum ☐ Other	***Subtotal***	**118**	**$ 27,460.00**	$ 5,992.00	**$ 33,452.00**
Phase 99 Contingent Funding Task	1	Quality Control	8	$ 2,480.00	$ -	$ 2,480.00
	2	Section 1 - Project Planning	18	$ 2,622.00	$ -	$ 2,622.00
	3	Section 2 - Existing Facilities	20	$ 3,052.00	$ -	$ 3,052.00
	4	Section 3 - Need for Project	10	$ 1,526.00	$ -	$ 1,526.00
	5	Cost Estimates/Basis of Estimate Memo	32	$ 5,440.00	$ -	$ 5,440.00
	6	Final PER	24	$ 3,600.00	$ -	$ 3,600.00
	7	Environmental Analysis	480	$ 92,480.00	$ -	$ 92,480.00
	☑ T&M ☐ Lump Sum ☐ Other	***Subtotal***	**592**	**$ 111,200.00**	$ -	**$ 111,200.00**
		Subtotal	411	$ 79,749.00	$ 5,992.00	$ 85,741.00
		Total (with Contingency)	1003	$ 190,949.00	$ 5,992.00	$ 196,941.00

DOWL

Market Street Lift Station PER

Client: Kingsbury GID

Project or Contract #: TBD

9/9/2025

Prepared By: **A. Stodtmeister**

Reviewed By: **M. Van Dyne**

Labor

Phase Name		Task	Senior Manager IV	Engineer V	Engineer VI	Engineer I	Engineer II	Environmental Specialist I	Cultural Resources IV	Project Manager VII	Project Assistant II	Labor Subtotal	
			MVD	TM	AS	BD	CD	JG	DW	RC	AL	Hours	Cost
			$ 310/hour	$ 205/hour	$ 215/hour	$ 137/hour	$ 147/hour	$ 126/hour	$ 189/hour	$ 263/hour	$ 137/hour		
Phase 1 Project Management	1	Monthly Reports/Progress Billings	8									8	$ 2,480.00
	2	Project Coordination and Management	8	8	8							24	$ 5,840.00
	3	Project Kickoff Meeting and Site Visit	6	6	6							18	$ 4,380.00
		Subtotal	**22**	**14**	**14**	**-**	**-**				**-**	**50**	**$ 12,700.00**
Phase 2 PER	1	Quality Control	8									8	$ 2,480.00
	2	Data Collection and Review			2	8						10	$ 1,526.00
	3	Updates to Sewer System Flows			4	16						20	$ 3,052.00
	4	Updates to Sewer System Model			4	16						20	$ 3,052.00
	5	Collect Relevant Information from Master Plan			1	4						5	$ 763.00
	6	Collect Relevant Information from Initial Analysis			1	4						5	$ 763.00
	7	Collect Relevant Information from Gravity Analysis			1	4						5	$ 763.00
	8	Section 4 - Alternatives Considered			4	16						20	$ 3,052.00
	9	Section 5 - Selection of Alternatives			20	40						60	$ 9,780.00
	10	Section 6 - Recommended Alternative			4	20						24	$ 3,600.00
	9	Section 7 - Conclusion			2	4						6	$ 978.00
	10	Draft Report			12	20						32	$ 5,320.00
	11	Final Report			8	20						28	$ 4,460.00
		Subtotal	**8**	**-**	**63**	**172**	**-**				**-**	**243**	**$ 39,589.00**
Phase 3 Stakeholder Engagement & 10% Design	1	Stakeholder Engagement	30									30	$ 9,300.00
	2	Summary of Engagements and Requirements	20								8	28	$ 7,296.00
	3	10% Design Plan & Opinion of Probable Cost	4	24			32					60	$ 10,864.00
		Subtotal	**54**	**24**	**-**	**-**	**32**				**8**	**118**	**$ 27,460.00**
Phase 99 Contingent Funding Task	1	Quality Control	8									8	$ 2,480.00
	2	Section 1 - Project Planning			2	16						18	$ 2,622.00
	3	Section 2 - Existing Facilities			4	16						20	$ 3,052.00
	4	Section 3 - Need for Project			2	8						10	$ 1,526.00
	5	Cost Estimates/Basis of Estimate Memo		8	4		20					32	$ 5,440.00
	6	Final PER			4	20						24	$ 3,600.00
	7	Environmental Analysis						160	160	160		480	$ 92,480.00
			8	**8**	**16**	**60**	**20**	**160**	**160**	**160**	**-**	**592**	**$ 111,200.00**
		Subtotal Hours	84	38	77	172	32				8	411	
		Subtotal Cost	$ 26,040.00	$ 7,790.00	$ 16,555.00	$ 23,564.00	$ 4,704.00				$ 1,096.00		$ 79,749.00
		Total Hours (with Contingency)	92	46	93	232	52	160	160	160	8	1003	
		Total Cost (with Contingency)	$ 28,520.00	$ 9,430.00	$ 19,995.00	$ 31,784.00	$ 7,644.00	$ 20,160.00	$ 30,240.00	$ 42,080.00	$ 1,096.00		$ 190,949.00

DOWL

MEMORANDUM

TO: Derek Dornbrook, General Manager, Kingsbury GID

FROM: Travis Marshall, PE, Project Manager, DOWL

DATE: September 10, 2025

SUBJECT: Engineering Report for the Meeting of September 16, 2025

GENERAL

Assisted with General Service tasks requested and general correspondence:

- Discussed with General Manager and Prepared Market Street Lift Station PER Task Order in preparation for Board Meeting discussion and action.

PROJECTS

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

- Final retention release payment to contractor withheld until Contractor provides DOWL lien releases from paving sub-contractor.
- DOWL to continue coordination with Contractor and General Manager and District staff to receive final documentation and close out project.

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

- Construction anticipated to be completed in September 2025.
- DOWL has coordinated and adjusted the construction scope, providing the District information on total project costs and construction estimated to be within the awarded budget at this time.
- Amendments to the Contract have been discussed and coordinated with the General Manager for Construction Timelines.

Task Order #66: 25-26 Water Replacement Project: Maryanne, Barrett, and Panorama

- Project on hold until further direction and information known regarding funding.
- Board Resolution approved by the Board to seek Funding. Ongoing Rate Study Task order is in progress that will be a determining factor in District funds, outside funding needs, and future projects.
- Replacement of approximately 9,200 LF of water main with ductile iron for Maryanne, Barrett, and Panorama. Minor streets include Carol Cir, Drew Ct, and Vista Dr.

Task Order #67: 2025 Road Rehabilitation & Replacement Project

- Base and Bid Alternates Road Rehab and reconstruction has been completed.
- Contractor will be back onsite on September 24th to complete out of scope items within the NDOT Right-of-Way and a road section on Tramway requested by the District.

Task Order #70: Water & Sewer Utility Rate Analysis

- Rate Study is ongoing and District finances and Sewer/Water operating information are in process / requested from the District.
- Rate Study Analysis includes a recommended utility rate schedule for the next 5-years.

TASK ORDERS ON AGENDA

Task Order #71: Market Street Preliminary Engineering Report (PER)

- Prepared Market Street PER including a 10% Design Task order with input and coordination from the General Manager.
- PER will consolidate the multiple studies into a single comprehensive planning document that will follow the requirements for SRF and USDA-RD funding to provide the District options.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 11

TITLE: SNOW REMOVAL CONTRACT – LOPEZ SNOW REMOVAL

For Discussion and Possible Action. To adopt the snow removal contract with Lopez Snow Removal

MEETING DATE: 16 September 2025

PREPARED BY: Derek Dornbrook, General Manager

RECOMMENDED ACTION: Approve the Snow Removal Contract and authorize the General Manager to execute an agreement with Lopez Snow Removal for a three (3) year term, with an option to renew for an additional two (2) years.

BACKGROUND INFORMATION:

The Kingsbury General Improvement District provides snow removal services for approximately 22 miles of KGID maintained streets within its jurisdiction. The District's current snow removal contract expires on September 30, 2025. To secure a new agreement, the District issued a Request for Proposals (RFP) on July 28, 2025. The RFP was advertised in local newspapers, posted on the District's website, and distributed to potential proposers.

Three timely and responsive proposals were received from:

1. Manchester Enterprises, Inc.
2. Lopez Snow Removal
3. Colbre Grading and Paving

Proposals were opened on August 21, 2025, and evaluated by the Board during a Special Meeting held August 27, 2025. Following discussion, and evaluation the Board voted 3–2 to award the contract to Lopez Snow Removal and directed the General Manager, with assistance from legal counsel, and members of the Snow Removal Committee to draft the new contract.

INCLUDED:

A. Snow Removal Contract 2025

Fund impacted by above action:

( ) All Funds	**( )** Not a Budget Item
( ) Water Fund	**( )** Sewer Fund
( ) General Fund	**(X)** Snow Removal Fund
( ) Not Budgeted for	**( )** Emergency Spending

KINGSBURY GENERAL IMPROVEMENT DISTRICT

SNOW REMOVAL CONTRACT

Term: October 1, 2025 – September 30, 2028

THIS CONTRACT is entered into this ______day of __________2025, by and between the KINGSBURY GENERAL IMPROVEMENT DISTRICT, hereinafter referred to as "District" and Lopez Home Enterprises LLC, dba Lopez Snow Removal, Nevada entity no. E33790932023-4, hereinafter referred to as "Contractor."

This agreement is made with reference to the following facts which are deemed a material part of this contract:

RECITALS

The District is organized pursuant to N.R.S. Chapter 318 and has powers to maintain certain public roads within its boundaries, including the removal of snow.

The District, after public notice by advertisement for Request For Proposals (RFPs) for snow removal and review of said Proposals at a duly noticed public meeting, accepted the Proposal of Contractor, as in the best interest of the District.

Contractor's Proposal is attached as Exhibit "B".

NOW THEREFORE, IT IS AGREED by and between the Contractor and the District as follows:

I. Scope of Work and Contract

The Contractor shall perform all the work and furnish all labor and equipment required to perform snow removal on District maintained streets and those private streets within the KGID boundaries which the District directs Contractor to plow, as set forth in the General Conditions and Specifications, **Exhibit "A"**; Contractor's Proposal, **Exhibit "B"** hereof, dated August 29, 2025; Contractor's Qualification Statement, **Exhibit "C"**; and District Map, **Exhibit "D"** each attached hereto and incorporated herein by reference. All exhibits are an integral part of this Contract. In the event of any inconsistency between the provisions of **Exhibit A** and **Exhibit B**, the provision of **Exhibit A** shall control.

II. Time of Performance

This Contract shall become effective on October 1, 2025 and shall continue through September 30, 2028, a term of three (3) years. Upon mutual consent of both parties, this contract may be extended annually for up to two (2) additional years.

III. Payments

Payments shall be made to the Contractor for said work performed at the time and in the manner provided in the General Conditions and Specifications.

IV. Independent Contractor

It is understood and agreed by and between the parties hereto that the Contractor shall perform this Contract as an independent contractor, and nothing herein shall be construed to be inconsistent with this relationship or status, nor shall anything in this Contract be in any way construed to constitute the Contractor, or any of the Contractor's employees or agents, as the agent, employee or representative of the District.

V. Contractor's Representations

In order to induce District to enter into the Agreement, Contractor makes the following representations:

1. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.
2. Contractor has visited the Site and is familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
3. Contractor is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress, and performance of the Work.
4. Contractor does not consider that any further examinations, investigations, explorations, tests, studies or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.
5. Contractor is aware of the general nature of work to be performed by District and others at the Site that relates to the Work as indicated in the Contract Documents.
6. Contractor has correlated the information known to Contractor, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.
7. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

VI. Indemnification and Hold Harmless

The Contractor assumes all liability and agrees to indemnify, protect and hold the District harmless from all liability and expense on account of claims, suits and costs growing out of

or connected with operations by the Contractor and the Contractor's employees and agents under this Contract; provided, however, that the District shall not be relieved hereby from non-immunized liability for the District's own negligence or that of its employees. Any and all provisions of this Contract by which the Contractor agrees to indemnify and hold the District harmless shall be construed to apply under all working conditions and to all stationary or mobile locations where work is to be performed regardless of the hazards and dangers to persons or property, whether disclosed or undisclosed.
The Contractor shall indemnify and hold the District harmless against any suit, action, claim, demand, lien, loss, damage, fine, judgment or decree and any expenses connected therewith, including reasonable attorney's fees for or on account of the violation of any statute, ordinance, building code or regulations, or for any property damages, or for personal injury or death to any person, including contractors, employees or agents, which may arise from the work or operations of Contractor under this Contract.

VII. Compliance with Laws

The Contractor agrees to observe and promptly comply with, at the Contractor's own expense, all present, amended, and future applicable federal, state and local laws, ordinances, rules and regulations, including safety and hazardous materials laws and regulations of any governing authority, and including any applicable licensing requirements and regulations for the payment of sales and use taxes on equipment, materials and supplies necessary to perform under this Contract.

VIII. Right of Inspection

District reserves the right, with prior arrangement, to inspect the equipment and materials the Contractor uses for snow removal and de-icing under this Contract. District inspection does not imply compliance with environmental, DOT or other regulations pertinent to this activity.

IX. Assignment

Neither this Contract nor any interest therein, or claim hereunder, shall be assigned or transferred by the Contractor to any party or parties without the express written approval of the District. Contractor may not subcontract any portion of this Contract or its obligation without the District's prior written consent.

X. Dispute Resolution

In the event of a dispute regarding interpretation, enforcement of, or a parties' performance under this Contract, the parties shall first engage in mediation, initiated by the written request of any party. The parties agree to share equally the cost of any such mediation process; however, they agree to assume the expense of their own counsel. Venue for any mediation shall be within Douglas County, Nevada. Commencement of mediation shall not affect any of the rights or obligations of either party hereunder, all of which shall continue to be performed on a timely basis. If the dispute(s) is (are) not resolved through mediation, and is (are) litigated, the prevailing party shall be entitled to reasonable attorney fees and costs.

XI. Attorney Fees

In the event that any action is filed in relation to this Contract, the unsuccessful party in the action shall pay to the successful party, in additional to all the sums that either party may be called on to pay, a reasonable sum for the successful party's attorney fees.

XII. Notices

All notices, demands and other communications to be given or delivered under or by reason of the provisions of this Contract shall be in writing and shall be deemed to have been given when personally delivered or mailed by certified mail, postage prepaid, return receipt requested. Notices, demands and communications shall, unless another address is specified in writing, be sent to the addresses indicated below:

If to the District:
Derek Dornbrook, General Manager or
Judy Brewer, Admin. & H.R. Supervisor
Kingsbury General Improvement District
160 Pine Ridge Drive
Post Office Box 2220
Stateline, Nevada 89449

If to the Contractor:
Jaime Lopez
Post Office Box 723
Zephyr Cove, Nevada 89448

XIII. Severability

The unenforceability, invalidity, or illegality of any provision of this Contract shall not render the other remaining provisions unenforceable, invalid or illegal, and the remaining provisions shall not in any way be affected or impaired thereby.

XIV. Integration

This Contract with exhibits incorporated and part thereof, **Exhibit "A"** – General Conditions & Specification; **Exhibit "B"** – Contractor's Proposal; **Exhibit "C"** – Contractor's Qualification Statement and **Exhibit "D"** – District Map contains and constitutes the entire contract by and between the parties hereto and supersedes any and all prior written or oral agreements, express or implied, involving that which is the subject matter of this Contract.

IN WITNESS WHEREOF

District has caused this Contract to be executed by its officers, duly authorized, and Contractor has subscribed same this _______day of September, _________.

KINGSBURY GENERAL IMPROVEMENT DISTRICT

BY _________________________

Derek Dornbrook, General Manager

ATTEST:

BY_________________________

CONTRACTOR:

LOPEZ HOME ENTERPRISES LLC

BY_________________________

Jaime Lopez, Managing Member

EXHIBIT "A"

GENERAL CONDITIONS AND SPECIFICATIONS
FOR THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT
CONTRACT FOR SNOW REMOVAL

I. SCOPE OF WORK:

The work to be done under this Contract consists of performing snow plowing of streets, the application of de-icing and/or anti-icing materials to streets, the removal of snow from in front of and around fire hydrants and related tasks. Plow operations are deficient and unacceptable if they result in fire hydrants being inaccessible by first responders. Plowing operations are to be conducted and concluded in a fashion that assures ready hydrant access. Operators shall not cover or obstruct hydrants with plowing debris; and the Contractor shall cause the removal of any such debris from around hydrants such they are accessible by first responders prior to the end of that operator's shift. Scope includes the widening of streets narrowed by snow buildup at the direction of Kingsbury GID (District). Unless otherwise specified herein, the Contractor shall furnish all labor, material and equipment to perform the work.

II. LOCATION OF WORK:

The work shall be accomplished on streets maintained by the District within its boundaries. Kingsbury Grade, State Route 207, is maintained by the Nevada Department of Transportation and is not a part of this Contract. At the direction of District, some private roads within the District may be plowed under provisions of this Contract to allow District to access its service infrastructure.

Contractor and Contractor's operators are responsible for familiarizing themselves with District's roads and adjacent properties, including all hazards. District will provide, install and maintain road markers and snow stakes at its expense. Contractor will assist District as requested in determining where markers should be placed to protect property and drivers, and will advise District of missing or damaged markers throughout the term of this Contract. The District will have the final determination of placement of markers, however, Contractor shall be responsible for any and all damages caused by impact with any fire hydrant or other improvement whether or not properly marked.

III. PREVAILING WAGES AND CONTRACT:

Prevailing wages are not required under this Contract.

IV. PERFORMANCE AND PAYMENT BONDS:

Contractor shall furnish annually a Performance Bond and a Payment Bond, each in the amount of $300,000, for the term of this Contract. Such bonds shall be in a form approved by the District and executed by one or more surety companies authorized to do business in Nevada in compliance with N.R.S. Chapter 339.

After Contractor has satisfactorily performed snow removal for the District for two (2) or more consecutive years, the District may, at its option and upon the request of Contractor, withhold from each payment to Contractor ten percent (10%) retention in lieu of requiring Performance or Payment Bonds. If Contractor thereafter satisfactorily performs for one year, then the retention shall be returned on June 1. Retention will be held during each contract year for which bonds are not provided.

V. LICENSES:

The Contractor and any approved subcontractor, and all employees and agents of both, shall be appropriately licensed to perform all the work under this Contract. At minimum, the Contractor must meet State of Nevada Business Licensing requirements and be in compliance with all local, state, and federal regulations to contract with the District. If circumstances arise in the performance of this Contract that require services which are not within the licensing authority of the Contractor, it shall immediately notify the District of this fact so that District can arrange for performance of the work, in which case the District shall coordinate and supervise such work. Contractor shall ensure that all persons who operate any equipment under this Contract are properly trained and licensed for the equipment they operate and the tasks that they perform.

VI. SUBCONTRACTORS:

Except with prior written authorization of the District, no subcontractor will be recognized as such, and all persons engaged in the work will be considered Contractor's employees, and Contractor will be responsible for their work. Nothing contained in the Contract documents shall create any contractual relationship between any subcontractor and the District.

VII. SUPERINTENDENCE AND PERSONNEL:

The Contractor shall designate in writing, before starting work, the names and phone numbers of authorized representatives who shall have complete authority to represent and act for the Contractor. An authorized representative shall be readily available at all times. The Contractor is solely responsible for the superintendence of the work and for its safety and progress. The District shall notify the Contractor's authorized representatives when, in the opinion of the District, conditions warrant additional or reduced snow removal efforts. The Contractor shall provide sufficient experienced, properly licensed and trained personnel to do the work outlined in this Contract and shall not employ any unfit or unskilled person.

Prior to (and during multi-day) storm events, the Contractor shall provide direct contact information for authorized representative in charge of the plowing operations. This allows the District to more effectively handle customer complaints, calls from law enforcement, and other issues as they arise. The Contractor's authorized representative shall also advise District of cessation of operations concurrently therewith.

VIII. SAFETY:

The Contractor shall be solely and completely responsible for conditions of the jobsite, including safety of all persons and property during performance of the work. Safety provisions shall conform to all present, amended and future applicable federal, state, county and local laws, ordinances, and codes, to the rules and regulations established by the Nevada Department of Industrial Safety, and to all other laws applicable to the work.

IX. INSTRUCTIONS

The District will furnish to the Contractor maps of the District for use by Contractor's drivers. Maps will designate roads to be plowed and primary and secondary sanding routes. Secondary sanding routes shall be sanded only at the direction of the District. It is the District's goal to balance safety of the traveling public, expense and environmental concerns of the snow plowing activity on its roadways by minimizing unnecessary sanding efforts. However, public safety is the dominant factor.

X. PERMITS AND REGULATIONS:

Permits and licenses necessary to perform the work shall be obtained by the Contractor at its expense. The Contractor shall acquaint itself with, and abide by, all requirements of this Contract and related documents. The Contractor shall comply with all laws, ordinances, rules, and regulations bearing on the conduct of the work. If the Contractor observes that this Contract's specifications are at variance therewith, it shall promptly notify the District in writing and specifically detail any such discrepancies. If the Contractor performs any work contrary to such laws, ordinances, rules, and regulations, Contractor shall bear all costs, penalties, fines and attorney's fees incidental thereto.

XI. DISTRICT'S RIGHT TO TERMINATE CONTRACT OR TO DO WORK:

In the case of unsatisfactory performance by Contractor, District may provide snow removal to supplement Contractor's work without terminating the Contract, and Contractor shall be responsible for any increased costs above the rates specified by this Contract incurred by District, whether resulting from District's efforts of those of a third party.

If the Contractor should be adjudged voluntary or involuntary bankrupt, or if it should make a general assignment for the benefit of its creditors, or if a receiver should be appointed on account of it, or if it is insolvent, or if it should persistently or repeatedly refuse or fail to supply enough properly skilled or trained personnel or provide properly maintained equipment, or should fail to perform effective snow removal, provide adequate quality sand and salt or perform de-icing to a reasonable level of effort and care, or if it should fail to make prompt payment to its employees or subcontractors for material or labor, or persistently disregard governing law, ordinances, codes or the instructions of the District, or otherwise be guilty of a substantial or material breach or violation of any provisions of this Contract, then the District may, without prejudice to any other right or remedy, and after giving the Contractor seven (7) days written notice, terminate this Contract with Contractor. In such case, the Contractor shall not be entitled to receive any further payment under this Contract.

If the District terminates the Contract for unsatisfactory performance, Contractor shall be responsible for any increased cost in snow removal above the rates specified by this Contract for the balance of the Contract term.

In the event of disagreements, all parties agree to meet and confer prior to any action. Contractor will be provided reasonable opportunity to cure deficiencies prior to default or termination for unsatisfactory performance.

NRS 332.065, Subsection 3. states "If after the lowest responsive and responsible bidder has been awarded the contract, during the term of the Contract he or she does not supply goods or services in accordance with the bid specifications, or if he or she repudiates the contract, the governing body or its authorized representative may re-award the Contract to the next lowest responsive and responsible bidder without requiring that new bids be submitted. Re-awarding the Contract to the next lowest responsive and responsible bidder is not a waiver of any liability of the initial bidder awarded the contract." District may elect to exercise this right in the event of Contractor's uncured default.

XII. INSURANCE:

The Contractor shall obtain at its own expense all required insurance. Such insurance must have the approval of the District as to limit, form, and amount and be in accord with this Contract. The Contractor will not permit any District approved subcontractor to commence any work until the insurance requirements have been complied with by such subcontractor. Contractor shall obtain and maintain Workers Compensation Insurance and Comprehensive General Liability and Property Insurance. Nothing contained in these insurance requirements is to be construed as limiting the extent of the Contractor's responsibility for payment of damages resulting from its operations under this Contract. The Contractor will provide District certificates issued by the insurance carrier showing that such policies are in force for the specified period. Each policy or certificate will bear an endorsement or statement waiving right of cancellation or reduction in coverage without thirty (30) days written notice to be delivered by certified or registered mail to the District. In case of the breach of any provision of this Article, the District, at its option, may take out and maintain at the expense of the Contractor such insurance as the District may deem necessary and may deduct the cost of such insurance from any monies which may be due or become due the Contractor under this Contract.

A. Comprehensive General Liability Insurance: The Contractor shall submit written evidence that it and/or its subcontractors have obtained full Comprehensive General Liability Insurance coverage. This coverage will provide for both bodily injury and property damage and be in the minimum amounts of $1,000,000.00 per occurrence and $2,000,000.00 aggregate. The Bodily Injury portion will include coverage for injury, sickness, disease, or death, arising directly or indirectly out of, or in connection with, the performance of work under this Contract. The Property Damage portion will provide for all damages arising out of injury to or destruction of property of others arising directly or indirectly out of, or in connection with, the performance of work under this Contract.

Included in such insurance will be contractual coverage sufficiently broad to ensure compliance with that provision titled "Indemnity" hereinafter. The Comprehensive General Liability Insurance will include as Additional Named Insureds the District and each of its officers, agents, and employees.

B. Workers' Compensation Insurance: The Contractor shall submit written evidence that it has obtained for the period of the Contract full Workers' Compensation Insurance coverage for all persons whom it employs or may employ in carrying out the work under this Contract. This insurance will be in strict accordance with the requirements of the most current and applicable State of Nevada laws, including any amended laws taking effect during the term of this Contract. The Contractor shall, before the commencement of the work herein, and on an annual basis thereafter, furnish to the District a certificate of coverage in compliance with Nevada Workers' Compensation laws.

C. Automobile Liability: The Contractor shall submit written evidence that it has obtained full Business Auto insurance coverage. This insurance shall include protection against claims arising from death, bodily or personal injury, or damage to property resulting from actions, failures to act, operations, maintenance or use of equipment of the insured, or by its employees, agents or consultants, or by anyone directly or indirectly employed by the insured. The amount of insurance shall be not less than $1,000,000 combined single limit per accident, including non-owned and hired, applying to bodily and personal injury and property damage.

XVIII. INDEMNITY:

The Contractor shall hold harmless, indemnify, and defend the District and each of its officers and employees and agents from any and all liability claims, losses, or damages arising or alleged to arise from or during the performance of the work described herein, and specifically including any personal injury, property damage, or any other loss caused by or occurring as a result of Contractor's performance of the Contract.

XIV. PRESERVATION OF PROPERTY:

The Contractor shall take all precautions necessary to prevent damage to all property and improvements, including above-ground and underground utilities, fire hydrants, trees, shrubbery, fences, signs, mailboxes, driveways, survey marks and monuments, buildings and structures, the District's property, adjacent property and any other improvements or facilities within or adjacent to the work. If such improvements or property are injured or damaged by reason of the Contractor's negligent operations, they shall be replaced and/or restored at the Contractor's expense, to a condition at least as good as the condition they were prior to the injury or damage. Roadway delineation/snow stakes shall be included in "District's property". When delineation is damaged beyond repair and new delineation has to be installed, the cost of the delineation will be the Contractor's responsibility.

On or before September 1 of each contract year, the Contractor shall notify District, in writing, of any observable hazards existing on the streets that could reasonably cause injury to its drivers or damage to its equipment. District will repair, eliminate or mitigate such hazards upon adequate notice.

XV. ACCIDENTS:

The Contractor shall promptly report in writing to the District all accidents arising out of, or in connection with, the performance of the work, giving full details and the names, addresses and statements of witnesses. In addition, if death or serious injury or serious damage occurs, the accident must be reported immediately to the District by telephone or messenger. If any claim is made by anyone against the Contractor or any subcontractor on account of any accident, the Contractor shall promptly report the facts in writing to the District, giving full details of the claim. "Promptly report" is defined as within one business day.

XVI MATERIALS AND EQUIPMENT:

If the Contractor proposes to substitute materials or equipment from those specified, it shall first request approval from the District of the proposed substitutions. No substitutions may be made without prior written approval of the District.

XVII. RECORDS:

The Contractor shall at all times maintain adequate books and records pertaining to work under the Contract and documenting work performed, hours worked, and quantities and costs of materials for de-icing and fuel. All records shall be available to District during regular business hours upon reasonable prior notice.

XVIII. CONSIDERATION:

Contractor shall be fully responsible for the prompt payment of all bills, wages and salaries including all taxes and insurance of its employees.

For its services, Contractor shall be paid a seasonal "flat rate" of Four Hundred Eighty Thousand Dollars and no cents ($480,000.00) for the 2025-2026 plow season; and for the 2026-2027 plow season; and for the 2027-2028 plow season. If the extension is exercised, the same fee will apply to each additional plow season.

The annual flat rate contract amount is "all inclusive," meaning that no other fees or charges of any type or kind will be demanded by Contractor for services under this Contract, or paid by District unless agreed upon in writing or otherwise provided for herein. Efforts and matters included in the flat rate include, by way of example and not limitation, any and all equipment necessary to properly complete the Contractor's duties hereunder, labor, insurance, permits, disposal, storage, hauling, sand, salt, brine, subscriptions, recordkeeping and reporting.

The flat fee arrangement notwithstanding, Contractor shall maintain records of all its work, materials, labor and expenses utilized in the performance of this Contract and will share same with District each and every month for informational and statistical purposes.

It is reasonably foreseeable that Contractor may be called upon by District to perform additional work for District's benefit which falls outside the scope of work identified in this Contract. Such services shall only be performed pursuant to a written direction by District and acceptance by Contractor. In such cases the following payment protocols will be observed and followed by the parties.

For out-of-scope work, Contractor may submit invoices immediately after the work is performed. Payment under this Contract shall be made for each documented hour or partial hour of equipment used for the out-of-scope tasks. Partial hours shall be documented and paid for in (1/4) quarter hour increments. In support of each billing, Contractor shall supply time records showing date, driver's name, general location of work performed, nature of the work performed, equipment used, hours of work, a measurement of materials used, if any, and fuel invoices if a fuel surcharge is permitted.

Payment shall be made to Contractor within fifteen days of receipt of an out-of-scope invoice, subject to verification by District of work performed.

The Contractor shall accept the compensation as herein provided as the full payment for furnishing all superintendence, labor, materials, tools, equipment, and incidentals necessary to the completed work and for performing all work contemplated and embraced under the Contract; also for loss or damage arising from the nature of the work and for all risks of every description connected with the prosecution of the work; also for all expenses incurred in consequence of the suspension or discontinuance of the work as herein specified; and for executing the work according to the Contract documents. No compensation will be made in any case for loss of anticipated profits.

Payments Withheld: The District may withhold or, on account of subsequently discovered evidence, nullify the whole or part of any payment to such extent as may be necessary to protect itself from loss on account of:

1. Claims filed or reasonable evidence indicating probable filing of claims.
2. Failure of the Contractor to make payments properly to subcontractors, suppliers or employees or for material or labor.
3. Failure of the Contractor to repair damage to private property or in right-of-way.
4. Failure to maintain or repair required equipment to meet performance requirements.

XIX. ISSUES WITH PRIVATE PROPERTY OWNERS AND THE GENERAL PUBLIC:

All complaints of third parties on snow removal or sanding shall be directed to District , which will direct matters to the Contractor as appropriate. Drivers shall not enter into discussions with the public, and shall instead refer such persons to the District's designated representative.

District and Contractor shall cooperate in the removal of vehicles from the right-of-way when they are impeding snow removal. Contractor shall first notify the Douglas County Sheriff and then notify the District representative of such impeding vehicles.

XX. PAYMENT PRACTICES:

Unless this Contract is terminated as set forth herein, the District will guarantee an annual payment of $480,000 per season of the Contract with a 10% deposit due at the beginning of each season and monthly payments thereafter. Alternative payment details negotiable with the District.

XXI. SNOW REMOVAL AND DE-ICING PROCEDURES:

A: PROCEDURES

Contractor shall perform snow removal and sanding on designated streets maintained by the District and on private roads within District boundaries that are designated by the District.

1. Unless District notifies Contractor otherwise, plowing operations shall commence when the snow reaches a depth of three (3) inches on the road at the intersection of North Benjamin and Kingsbury Grade. Sanding shall begin as soon as surfaces on regularly-sanded streets have the potential to become slippery, as determined by the District.
2. Contractor shall ensure school bus routes are free of snow and apply de-icing materials prior to the normal travel time of school buses and, when conditions permit, by 7 a.m. if the snow is at or over three (3) inches deep.
3. De-icing ("sanding") shall be done on streets designated by the District before 7 a.m. and again early afternoon when streets are icy and at such other times as conditions warrant.
    a. District shall designate Primary and Secondary Sanding Routes. Secondary sanding routes shall only be sanded with approval of the District Representative or designate. Areas not identified as Primary or Secondary shall only be sanded at the direction of the District Representative or designate. District reserves the right to reduce or expand the routes based on operational requirements.
    b. Type "D" Sand meeting the Nevada Department of Transportation specification shall be exclusively used in the sand/salt mix applied to streets.
    c. The District shall designate the application rate, width and symmetry of sand application.

d. The District shall communicate to the Contractor any changes in application rate from the calibrated rate of application as defined herein.
e. The District shall designate the width of spread pattern to use on each route unless this has been pre-arranged. In no case shall the spread pattern formed by the material extend beyond the traveled portion of the road.

4. Plow operations are deficient and unacceptable if they result in fire hydrants being inaccessible by first responders. Plowing operations are to be conducted and concluded in a fashion that assures ready hydrant access. Operators shall not cover or obstruct hydrants with plowing debris; and the Contractor shall cause the removal of any such debris from around hydrants such that they are accessible by first responders within 24 hours. Contractor shall assume responsibility for any snowplow damage to such fire hydrants and shall indemnify and hold District harmless for damages to hydrants or any claim resulting from Contractor removing snow from fire hydrants, whether or not such hydrants are adequately marked. District, with input from Contractor, will endeavor to reliably mark hydrant locations.
5. Contractor is not responsible for removing snow from around hydrants that accumulates naturally during a snowstorm, provided the Contractor's operations did not contribute to the obstruction. All required hydrant snow removal shall be completed within 24 hours of notification, as determined by District staff.
6. A rotary snow blower shall be used in such areas as are designated by District, with District authorization prior to each use.
7. District reserves the right to perform limited plowing (up 25% of the plowing work). If District plows, District shall coordinate its efforts with Contractor so that the work is not overlapped. Such coordination shall include but not be limited to a meeting with the Contractor to communicate specific streets that the District will plow, specific days and times that the District will take responsibility for plowing, and when the Contractor shall resume plowing and/or sanding responsibilities for those specific streets. Contractor shall not be liable for damage caused by District plowing efforts. District's supplemental plowing shall not affect the Contractor's payment.
8. District will perform anti-icing operations within specific areas of the District. District shall coordinate such efforts with Contractor. Such coordination shall include but not be limited to a meeting with the Contractor to communicate specific streets that the District will perform anti-icing operations, specific days and times that the District Work will be performed, and when the Contractor shall resume anti-icing responsibilities for those specific streets. Contractor shall not be liable for damages resulting from District's anti-icing operations. Contractor shall be responsible for the overall safety of the roads at all times.
9. When practical, loader and plow truck blades shall be turned away from driveways, intersections, and fire hydrants to reduce or eliminate berms.

Intersection berms shall be cleared regularly during and immediately after a storm.

B: EXCESSIVE WINTER DE-ICING MATERIALS/ABRASIVES USAGE

1. The District has determined the amount of winter de-icing materials/abrasives required to complete each route based on normal rate of application and even coverage.
2. Contractor shall utilize best efforts to comply with District's determinations as to amounts of products mentioned in the previous paragraph, and will avoid excessive application of de-icing materials and abrasives. This is necessary for Lake Tahoe clarity concerns.
3. Should the winter de-icing material/abrasives usage as a function of distribution rate as measured by the spreader controls (+/-5%) not equal the actual volume of winter de-icing materials/abrasives used, the spreader will be deemed to be operating improperly or the load to have been spread incorrectly. If so, the Contractor shall immediately advise the District and shall do the following:
   a. Should the Contractor have a spare spreader; the Contractor shall remove from service the out of calibration spreader. The Contractor shall make the spreader switch recognizing that time is of the essence. The District and Contractor shall agree on the time required to make the switch safely.
4. If the Contractor does not have a spare spreader, District may permit the Contractor to use the out of calibration spreader on the current winter event.
5. The out-of-calibration spreader shall be re-calibrated and available within twenty-four (24) hours or other District and Contractor agreed upon time frame.
6. The Contractor shall ensure that the actual volume of winter de-icing materials used is included in daily reports. This shall be reported in cubic yards.
7. Upon completion of an assigned route the Contractor shall return any unused winter de-icing materials to its place of origin and again shall ensure that the actual cubic yard volume of winter de-icing materials used is included on the daily reports.
8. The Contractor shall be aware that large or foreign objects may exist in the de-icing materials. The Contractor shall take such precautions to prevent damage to its equipment and public from such objects. District will not be responsible for any damages from such objects loaded into the Contractor's spreaders.

XXII. EQUIPMENT:

A. MINIMUM EQUIPMENT REQUIRED.

Contractor shall have in good working order for the performance of this Contract the following equipment. Substitutions may be made only with the approval of District and will be documented with an amendment to this Contract. Other equipment and hourly rates (if applicable) may be listed (will not be included in determining the rate for bidding) but could be made available by the Contractor for use under this Contract as approved by the District. Minimum equipment required, when not available during a snow event may be cause for a deduction of payment (at the rate specified in the bid) unless suitable substitution has been approved by the District.

1. Five (5) fully chained wheel loaders with 10 to 14-foot snow blades and a minimum of three (3) three-cubic yard buckets.
2. Two (2) large rotary snow blowers with minimal capacity each of 2500 tons per hour. And two (2) small rotary snow blowers with capacity of approximately 600 to 1000 tons per hour. Blowers may be loader-mounted.

Plowing/Sanding and Salting units as specified;

1. Three (3) Spreader/Snowplow Combination Truck with drive wheels chained with 5 to 7 cubic yard spreader box / hopper, 10 to 14-foot reversible snow blade complete with operators (this includes one extra truck for back-up). All trucks must be able to be fitted with GPS sensors to indicate plow up/down.
2. Two (2) of the spreader trucks must have both pre-wetting and anti-icing capability and be equipped with a minimum liquid tank capacity of 490 gallons per spreader truck.

All snowplow units shall be equipped with variable speed spread control system capable of controlling the application rate of sand or the sand/salt mixture. A hydraulic pump, powered by the vehicle's engine, shall power the hydraulic system of all spreader boxes. Auxiliary motors are not permitted. All must be capable to be fitted with GPS sensors for plow up or down.

Variable speed spread control devices shall be able to be calibrated to ensure consistent and uniform delivery of material to the road. It is preferred for the spread rate application settings to be controlled from inside the cab of the vehicle. All must be suitable to be fitted with GPS sensors for spreader on/off protocol.

One (foreman) support truck (1 ton) with blade.

All plow trucks will be fitted with prescribed vehicle tracking system modules. Contractor is responsible for use, maintenance, and security of these tracking units. The GPS unit is connected to the electronic wiring harness system of the vehicle. Detailed information on the current system being used can be found at http://www.networkfleet.com The District will pay the monthly monitoring charges. The District will allow the Contractor limited access to various functions within the software and to generate reports.

Equipment not meeting the above requirements will be rejected. Within the provisions of this Contract and upon mutual agreement the Contractor may make equipment available to complete other District assignments which the Contractor is licensed and qualified to perform.

XXIII. DE-ICING AND ANTI-ICING MATERIALS:

A. Contractor shall prepare and provide mixed sand and salt for de-icing at a ratio not to exceed 1 part salt to 3 parts Type "D" at Contractor's cost. Contractor shall provide covered storage for the sand/salt mixture and maintain moisture content at less than 2%. Alternatively, District, at its discretion, may provide and store mixed sand/salt for Contractor's use with appropriate notice.

B. District may seek to explore de-icing and anti-icing alternatives during the term of the Contract and reserves the right to negotiate with Contractor the implementation of a different sanding/de-icing/anti-icing program which may include, among other things, pre-wetting of the sand/salt mix, use of different chemicals and a change in application rates or procedures. District reserves the right to bring the sanding component of the Contract in-house upon reasonable notification to Contractor with appropriate reduction in minimum rate payable to Contractor.

C. QA/QC: Contractor shall allow the District to obtain samples of the sand/salt mix from spreaders to verify correct sand type and mix ratios.

XXIV. STAGING YARD AND MATERIALS STORAGE:

Contractor may use the District's Operations Yard to stage equipment and material. Contractor shall operate and maintain the yard consistent with all applicable laws and ordinances. Contractor's use of the District Operations Yard shall not interfere with District's use thereof.

XXV. DEFINITIONS:

A. SANDING means the application of de-icing abrasives by pre-wetting a sand and salt mixture as it is applied during and after storm events.

B. ANTI-ICING means pre-wetting the road surface with 23% salt brine and/or salt before a storm event.

C. DE-ICING means Application of 23% salt brine and salt after a storm event.

XXVI. SAND SPECIFICATIONS (SPEC. "D"):

A. Moisture content shall not be in excess of 5% of the weight of the material delivered.

B. Durability Index or hardness must be greater than 75 per ASTM D4644 test. The loss by abrasion must be less than 33%.

C. The content of material smaller than 100 mesh sieve must not exceed 4.0 percent fines by weight. The content of material smaller than 200 mesh sieve must not exceed 2.5 percent fines by weight. Phosphorus: The maximum phosphorus content shall be 10 parts per million or less.

SIEVE SIZE	PERCENTAGE PASSING
#4	93% - 100%
#8	40% - 80%
#16	15% - 60%
#50	0% - 20%

#100	0% - 4%
#200	0% - 2.5%

"Percent Fines" means the percent material passing a specified sieve size as determined by the American Society for Testing Materials (AASHTO) "Standard Method for Sieve Analysis of Fine and Coarse Aggregates," designation 136-84a or AASHTO Designation T27.

"Durability Index" means the hardness of the material or its resistance to breaking down as defined by American Association of State Highway and Transportation Officials (AASHTO) T-210 or Caltrans Test 229.

"Loss by Abrasion" means the percent loss of weight as determined by using AASHTO "Standard Test Method for Resistance to Degradation of Small-Size Coarse Aggregate by Abrasion and impact in the Los Angeles Machine", Designation AASHTO T-96.

Exhibit B

BID FORM

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SNOW REMOVAL CONTRACT PROPOSAL

The undersigned proposer declares that he/she has examined the Information for Bidders, Snow Removal Contract, General Conditions & Specifications (Exhibit "A"), completed the Contractor's Qualification Statement (Exhibit "C") and examined the roadways shown on the District Map (Exhibit "D"). The undersigned has full and complete knowledge of the work specified; of the hazards existing in the work area; and the terms of the contract. Proposer agrees that if its bid is accepted as submitted herewith, he/she will promptly into a contract with Kingsbury General Improvement District and will supply all equipment, labor and materials as offered in its proposal to the full compliance with the specifications. Upon satisfactory completion of all other elements of this proposal and ability to serve the District, the award will be determined based upon the most responsive and responsible proposal and the interests of the District.

All required documents must be signed and returned. Page two of this exhibit must be initialed by submitting official to be deemed complete.

PROPOSER'S INFORMATION:

COMPANY NAME____

ADDRESS:____

PHONE: ______________________FAX:______________________

NEVADA BUSINESS LICENSE NO.__________

______________________________ ____________________

Signature of Proposer Date

______________________________ ____________________

Printed Name Title

Location(s) of staging yard, fuel and materials storage area:

____

____

Required Equipment Listing

Type	Make	Size or Capacity	Rate/ Hour
Wheel loader			
Wheel loader			
Wheel loader			
Wheel loader			
Wheel loader			
Large rotary snow blower			
Large rotary snow blower			
Small rotary snow blower			
Small rotary snow blower			
Spreader/Snowplow Combination Truck			
Spreader/Snowplow Combination Truck			
Spreader/Snowplow Combination Truck			
Support truck (1 ton) with blade			
		TOTAL	

Additional equipment available to district

KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #12

TITLE: HEALTH SAVINGS ACCOUNTS (HSA) OF EMPLOYEES BASED UPON BY THE PUBLIC EMPLOYEES' BENEFITS PROGRAM (PEBP) FOR THE FISCAL YEAR 2025/2026

For Discussion and Possible Action. Discussion and approval of the Health Savings Accounts for the employees based on the PEBP for fiscal year 2025/2026

MEETING DATE: September 16, 2025

PREPARED BY: Judy Brewer, Administrative and Human Resource Supervisor

RECOMMENDED ACTION: Approve maintaining contributions to the Public Employees' Benefits Program (PEBP) for the purpose of funding Health Savings Accounts (HSAs) for exempt employees enrolled in the high-deductible health plan, at the same funding level as the previous fiscal year.

BACKGROUND INFORMATION: The district started paying premiums with PEBP in 2007 and has been contributing to HSA to supplement the healthcare benefit for out-of-pocket expenses to exempt employees. This benefit was initiated for non-represented employees with the intention to equalize benefits for exempt employees electing the state insurance plan/PEBP for out-of-pocket expenses.

It's recommended that the board maintain the current contribution for the non-represented employees HSA and revisit again in June 2026, which will give the staff more time to collect data including comparing different types of insurance options.

Fund(s) impacted by above action:

(X) All Funds	( ) Not a Budget Item
( ) Water Fund	( ) Sewer Fund
( ) General Fund	( ) Snow Removal Fund
( ) Not Budgeted for	( ) Emergency Spending

MEMO TO: Board of Trustees

FROM: Joe Esenarro, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of September 16, 2025

Working on daily operations, upcoming projects and contracts.

Yearly sanitary survey with NDEP completed.

Review and finalize permits for deposit refunds.

Check out water valve cans and sewer lids throughout the district from road rehab project.

Meter inspection at 749 Wells Fargo Lane.

Met with Steve Prather, TDFPD discussion on storage facility with KGID.

Maintenance at water treatment plant, Chlorine system.

Water crew continues replacing meter registers and endpoints throughout the district for radio reads.

Water crew repaired fire hydrant lateral leak on Kingsbury Grade, Service line leak at 127 Woodland, and a main line leak on Sherwood Ct.

Road crew has been patching potholes, cleaning drains, Crack sealing, and sweeping the roads throughout the district prepping for road rehab project.

Weekly progress meetings on the water line project.

Weekly progress meetings on road rehab project.

Met with frontier phone company and Rob with NXG, get quotes to run analog phone line to SCADA.

Submitted NDEP monthly reports to the state.

Water production for the month was 26,940,000 gallons.

Monthly meter reads were completed.

Underground Service Alerts have been very steady, committing at least one operator on a regular basis during the dig season. A total of 493 tickets has been completed since May 1.

TRAINING:
All utility personnel attended the monthly safety meeting.

.

MEMO TO: Derrek Dornbrook, General Manager

FROM: Judy Brewer, Administrative & Human Resource Supervisor

SUBJECT: Management Report for September 2025

Human Resources

- Michelle McCoy the new Utility Billing Coordinator started yesterday 9/15/25
- Recruiting for water operators and a possible seasonal employee for the streets
- One water operator has gone through the process to be hired, waiting on background checks
- Registered for Pool Packs Leadership Conference on October 14-16 at Tahoe Blue Events Center
- Sending a couple of office staff to a Springbrook event/training in Vegas at the end of October
- Waiting to hire more team members prior to having our team building event
- Had three people quit in the last month, two water and one road
- Celebrated Carrie and Judy's 5-year anniversaries and will be celebrating Brandys 20 year this week

General Information

- Document imaging project continuing to move forward
- Hopefully all the trustees can access their emails now as each of your individual KGID emails are posted on the website for our customers to be able to reach out to you
- Continuing to have a record number of Escrow reads to be completed
- My Notary Bond with Douglas County Clerk has been renewed
- Having issues with Badger not picking up meter reads which creates extra work
- Was able to get the billing out without our Utility Billing Coordinator, Kudos to the staff
- I had a brief visit with MMS who supplies our postage and folding machine to see if it would be beneficial to outsource our billing. They would like to present at our October board meeting
- Taking on extra tasks preparing for the sale of 298 Kingsbury, snow removal issues and having one less girl in the office
- Otis disabled our elevator due to a pully chain being damaged. There has been lots of communication going back and forth regarding who should be responsible for the cost etc.

LIENS (AUGUST 2025)

County Tax roll collection:

759 Boulder Court, #Q	$93,152.65
495 Tramway Drive, #12	$93,234.36

Service Turned Off:

165 Irwin A&B	$61,450.81	Turned off in 2016
302 Griffin Court	$17,088.62	Turned off in 2021

RECEIVED

SEP 11 2025

Initial: [handwritten initials]

Manchester Ent. Inc.

PO Box 2275, Stateline, NV 89449 (775)588-2842

September 11, 2025

Kingsbury General Improvement District
P.O. Box 2220
Stateline, NV 89449
Sent via email to:* [*Judy@kgid.org*](mailto:Judy@kgid.org)*;* [*derek@kgid.org*](mailto:derek@kgid.org)*;
Hand Delivered to KGID

Re: Notice of Protest of Contract Award for RFP – Snow Removal Services Kingsbury General Improvement District

Dear Derek and Judy and To Whom This May Concern:

This letter serves as our formal notice of Protest regarding the contract award for the above-referenced solicitation. Our company, Manchester Enterprises, Inc., was an unsuccessful bidder for this contract. We are submitting this protest in accordance with and NRS 332.068. Please note, that there was no protest procedures outlined in the solicitation documents. (Soliciation requirements NRS 332.043(4).

We protest the award to Lopez Snow Removal on the following grounds:

1. The evaluation criteria was not applied as stated in the solicitation, as evidenced by the purchasing agency's waiver to the criteria number 1 - Relevant Experience and criteria number 5 -Performance Record as stated in proposal matrix.
2. The purchasing agency failed to follow the guidelines of NRS 332.065 (c) (3) The experience of the bidder, it was stated by the board members "if we don't give them the experience, then how will they get it.". NRS 332.065 (e) Past performance. NRS 332.065 (i) The best interests of the public. The roads to be plowed and sanded are publicly owned and operated roads. The public needs these roads to be cleared of snow and sanded so that they can safely utilize them to drive around. Snow removal is therefore necessary to keep publicly-owned or operated property in a "safe and continuously usable condition" for which they have been designed. Unless an exception applies, the snow removal is public work because it constitutes "maintenance". *(Department of Industrial Relations Public Works Case No. 2019-016 Snow Removal*). Is there enough time to properly train a new company on 22 miles of public road.
3. Vague and ambiguous RFP, the RFP did not mention the need to store salt and sanding materials nor the sanding requirements, it did not include mention clearing of bus routes, or liability issue of why the fire hydrants need to be cleared within 24 hours.
4. Bias or Unequal Treatment in no place does the RFP state KGID would provide yard space for equipment or sand storage to the winning bidder or that it was an option to have storage space with KGID, during the board meeting it was mentioned that it was offered to Lopez Snow Removal.

Based on the grounds stated above, we request the following corrective action:

1. A re-evaluation of all submitted bids in compliance with the stated requirement and adherence to the scoring matrix that was provided.
2. The cancellation of the contract award to Lopez Snow Removal.
3. Awarding the contract to our company, should a re-evaluation demonstrate that we are the lowest responsive and responsible bidder.
4. Re-classification of this contract be considered to Public Works and not a service.

As required by Nevada Law for certain local government contracts, please provide the necessary information for submitting the mandatory bond/security deposit, which is 25% of the total contract value. Please contact Charlena Manchester at 775-742-3876, with further instructions. We look forward to your prompt response.

Sincerely,

Charlena Manchester
Secretary/ Treasurer of Manchester Enterprises, INC

To the Kingsbury GID Board of Trustees and GM Derek Dornbrook,

We kindly ask that you take into consideration the questions and concerns below voiced by many of the residents of Kingsbury Grade.

1st and foremost is the health and safety of the entire Kingsbury Grade community.

That we know of, in lower Kingsbury alone, live 2 special needs children, one with Cerebral palsy and one who is blind with serious medical issues. 1 adult who is almost completely paralyzed from the waist down. The ability of emergency services to get to all residents is imperative, we cannot leave it up to CHANCE that the roads will be passable.

Personal grievances or bad feelings should not be part of this board's decision making, the job the trustees were elected to do is to protect the health and safety of this community. And decisions should only be based in the best interests of said community.

1)A motion was made at the Aug 27th meeting awarding a unwritten contract to Lopez LSR. How did you award a contract that had not even been drafted?

2)Mr. Lopez has not provided the required proof of the 2 million dollar per incident insurance policy mandated in the RFP. The comment that it will be provided after acceptance is not legally binding.

3) Mr. Lopez has not provided his performance bond, workman's comp and or proof of loan approval for purchase of equipment promised.

4) The discrepancy of a Nevada contractor's license needs to be addressed. For the last 40 years, Manchester has been required to hold a Nv State contractor's license, according to your contract with them. Why would it not be continued to be required, per district counsel.

See attachment A

5)Currently Mr. Lopez has 5 employees including himself. Only 4 mid-sized, actually 3.5 loaders, as one is shared, to do the job of what currently is 33 employees, 10 Large Loaders, 6 Wheel Graders, 7- 500 ton snow blowers, 1-250 ton snow blower, 7 snowplows w 7 yd sanders and all equipment is chained at all times. Please tell the constituents at this meeting how this is rational and how this can possibly work and keep us safe?

Mr. Lopez's additional equipment, skid steers, and a mini excavator are not used for road snow removal and a trailer, stated for use for hauling and storing of snow, you don't haul and store snow when you plow roads. That is for parking lots. The sanders that are to be purchased can only sand 432 sq feet at max disbursement. 432 feet is less then the length of 2 homes.

6) Above mentioned sanders to be purchased? When, where and with what money?

7)Discussion needed re: deicing tanks and fuel tanks needed, which Mr. Lopez does not have in Nv for Nv snow removal.

8) Discussion needed for sand and salt storage under protective cover. These items cannot be left out in the elements and if so, will not be usable and it can be an environmental hazard. Mr. Lopez has no yard in NV with coverage, which is absolutely necessary. Who will pay for this enclosed and or covered storage?

9)Refer to the letter written by Attorney Tim Patten regarding district liability and litigation, and personal responsibility/liability by the board for selecting a potentially underfunded and underinsured contractor. The motion that was awarded on Aug 27th for a nonexistent contract, could also hold the district liable and be sued by Lopez himself.

10)Chairperson Parks has mentioned to several residents that Mr. Lopez will hire more employees and has more equipment. Proof of this needs to be provided prior to any contract execution.

We look forward to a successful resolution:

Patti Page,

Marilyn and Jeff Spencer

Addendum A:

- In Nevada, snow removal on public roads requires a contractor's license, specifically a Class A–2 (Highways) license from the Nevada State Contractors Board (NSCB). This is because the work is considered part of the construction or repair of public roads.

  Here is a breakdown of the requirements:

  Class A–2 (Highways) license

  - **Work covered**: The NSCB regulations define a Class A–2 license for the "construction of highways, roads, streets and other public ways used for vehicular travel, including any drains, tunnels, bridges and other appurtenances to the construction". Since snow removal is considered a type of road maintenance and repair, a Class A–2 license is required.

  - **License vs. business registration**: Simply registering a business with the state is not enough. You must have a contractor's license from the NSCB to engage in or bid on any snow removal work on public roads.

  License requirements

  To obtain a contractor's license for snow removal on public roads, you must meet the following qualifications and pass an examination:

  - **Experience**: Applicants must have at least four years of experience as a journeyman, foreman, supervising employee, or contractor within the last ten years in the classification they are applying for.

  - **Written examinations**: You must pass two exams:

    - **Management Survey Exam**: Covers business management, law, and project management topics.

    - **Trade Exam**: An exam specific to the Class A–2 classification.

  - **Financial responsibility**: Applicants must demonstrate financial responsibility. This includes submitting financial statements, and the board may set monetary limits on your license based on its review.

- **Surety bond**: The NSCB requires contractors to provide a surety bond or cash deposit, with the amount determined by the board.
- **Background check**: A full criminal background check is required for all applicants.

Snow removal on private property

Snow removal on private property, such as private driveways, is typically not subject to the same contractor licensing requirements as public roads. However, local or county-level ordinances may exist that affect this type of work, so it is best to check with the specific jurisdiction.

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2024 Nevada Revised Statutes
Chapter 338 - Public Works
NRS 338.13895 - Award of contract to unlicensed or improperly licensed contractor prohibited; replacement of unacceptable subcontractor; rescission of award of contract to unlicensed or improperly licensed contractor before commencement of work.

Universal Citation:
NV Rev Stat § 338.13895 (2024)

1. The Division shall not award a contract to a person who, at the time of the bid, is not properly licensed under the provisions of chapter 624 of NRS or if the contract would exceed the limit of the person's license. A subcontractor who is:

(a) Named in the bid for the contract as a subcontractor who will provide a portion of the work on the public work pursuant to NRS 338.141; and

(b) Not properly licensed for that portion of the work, or who, at the time of the bid, is on disqualified status with the Division pursuant to NRS 338.1376,

shall be deemed unacceptable. If the subcontractor is deemed unacceptable pursuant to this subsection, the contractor shall provide an acceptable subcontractor with no increase in the amount of the contract or bid.

2. A local government awarding a contract for a public work shall not award the contract to a person who, at the time of the bid, is not properly licensed under the provisions of chapter 624 of NRS or if the contract would exceed the limit of the person's license. A subcontractor who is:

(a) Named in the bid for the contract as a subcontractor who will provide a portion of the work on the public work pursuant to NRS 338.141; and

(b) Not properly licensed for that portion of work,

shall be deemed unacceptable. If the subcontractor is deemed unacceptable pursuant to this subsection, the contractor shall provide an acceptable subcontractor with no increase in the amount of the contract or bid.

3. If, after awarding the contract, but before commencement of the work, the public body or its authorized representative discovers that the person to whom the contract was awarded is not licensed, or that the contract would exceed the person's license, the public body or its authorized representative shall rescind the award of the contract and may accept the next lowest bid for that public work from a responsive bidder who was determined by the public body or its authorized representative to be a qualified bidder pursuant to NRS 338.1379 or 338.1382 without requiring that new bids be submitted.

- NRS 338.1389 - Contract for public work for which estimated cost exceeds $250,000 must be awarded to contractor who submits best bid; certain bids deemed best bid; eligibility to receive preference in bidding; issuance of certificate of eligibility by State Contractors' Board; regulations; fees; sanctions; objections.

▪

▪ **NRS 624.220 Contractors; monetary limit on license; regulations.**

▪ 1. The Board shall adopt regulations necessary to effect the classification and subclassification of contractors in a manner consistent with established usage and procedure as found in the construction business, and may limit the field and scope of the operations of a licensed contractor to those in which the contractor is classified and qualified to engage as defined by NRS 624.215 and the regulations of the Board.

▪ 2. The Board shall limit the field and scope of the operations of a licensed contractor by establishing a monetary limit on a contractor's license, and the limit must be the maximum contract a licensed contractor may undertake on one or more construction contracts on a single construction site or subdivision site for a single client. The Board may take any other action designed to limit the field and scope of the operations of a contractor as may be necessary to protect the health, safety and general welfare of the public. The limit must be determined after consideration of the factors set forth in NRS 624.260 to 624.265, inclusive.

▪ 3. A licensed contractor may request that the Board increase the monetary limit on his or her license, either on a permanent basis or for a single construction project. A request submitted to the Board pursuant to this subsection must be in writing on a form prescribed by the Board and accompanied by such supporting documentation as the Board may require. A request submitted pursuant to this section for a single construction project must be submitted to the Board at least 5 working days before the date on which the licensed contractor intends to submit a bid for the project and must be approved by the Board before the submission of a bid by the contractor for the project.

▪ 4. Subject to the provisions of regulations adopted pursuant to subsection 5, nothing contained in this section prohibits:

▪ (a) A specialty contractor from taking and executing a contract involving the use of two or more crafts or trades, if the performance of the work in the crafts or trades, other than in which the specialty contractor is licensed, is incidental and supplemental to the performance of work in the craft for which the specialty contractor is licensed.

▪ **(b) Except as otherwise provided in this paragraph, a licensed contractor from performing work of a type for which the contractor does not have a license in the applicable classification or subclassification if the value of the work is less than $1,000, including labor and materials, and the work does not require a permit. A licensed contractor shall not perform work of a type for which the contractor does not have a license in the applicable classification or subclassification if the work is of a type**

performed by a plumbing, electrical, refrigeration or air-conditioning contractor.

▪ 5. The Board shall adopt regulations establishing a specific limit on the amount of asbestos that a licensed contractor with a license that is not classified for the abatement or removal of asbestos may abate or remove pursuant to subsection 4.

Derek Dornbrook

From: Tim Patton <tpatton@tp-pc.com>
Sent: Thursday, September 11, 2025 7:35 AM
To: Derek Dornbrook; Marilyn Spencer
Cc: Pat miller; goldenshowdog@gmail.com; Charlena Manchester; Edward Johns; Greg Felton; Leigh
Subject: RE: letter to board re all concerns/Snow Removal Contract

Dear Mr. Dornbrook, Board members and Trustees:

I would like to follow up on the letter from Alpen Mortgage that mentions my previous email to you regarding the District's award of the snow removal contract.

To be clear, I am not legal counsel for the District, any Board member or any Trustee and am not providing you with legal advice.

The letter from Alpen Mortgage refers to my email and mentions the potential legal liability of the District.

To clarify though, my email was not limited to strongly suggesting that you should consult your legal counsel regarding just the District's liability – It also involved consulting your attorneys about the personal liability of Board members and trustees for property damages and monetary damages suffered by KGID residents.

More specifically, my email suggested that legal counsel consider the potential personal liability of the individual KGID officers who voted in favor of taking away the contract from the long-time, experienced, fully-insured, well-funded, fully-staffed and reputable snow removal company and, instead, awarding the contract to someone who, according to multiple sources, does not at the present time have those qualifications.

Regards,

Tim Patton

225 Sunflower Circle

From: Derek Dornbrook <derek@kgid.org>
Sent: Thursday, September 11, 2025 6:56 AM
To: Marilyn Spencer <cme4loan@yahoo.com>
Cc: Pat miller <luvart2@charter.net>; goldenshowdog@gmail.com; Charlena Manchester <charlena@fbimei.com>; Tim Patton <tpatton@tp-pc.com>
Subject: RE: letter to board re all concerns

Marilyn,

Your letter will be included in the Board Packet in the Correspondence section.

Regards,

Derek Dornbrook

General Manager
Kingsbury General Improvement District
Phone: *775-588-3548* | ***Fax:*** *775-588-3541*
Email: *derek@kgid.org*
www.kgid.org
160 Pine Ridge Dr. – P.O. Box 2220 Stateline, NV 89449
Office hours: *M–TH 7:00am-12:00pm and 12:30pm-4:30pm|Fri 7:00am-12:00pm and 12:30pm-3:30pm*

From: Marilyn Spencer <cme4loan@yahoo.com>
Sent: Wednesday, September 10, 2025 8:27 PM
To: Derek Dornbrook <derek@kgid.org>
Cc: Pat miller <luvart2@charter.net>; goldenshowdog@gmail.com; Charlena Manchester <charlena@fbimei.com>; tpatton@tp-pc.com
Subject: letter to board re all concerns

We respecfuly request this letter to be included in board packet for discussion by board.
Thank you,
Patti Page and
Marilyn Spencer
Alpen Mortgage
530 400-2391
License 01206862   Ca
NMLS 337807
NMLS 805906 Company Ca
NMLS 363496 Company NV

****WARNING! Online banking fraud is on the rise. We will never send you wire instructions. If you receive an email from escrow/title that includes WIRE TRANSFER INSTRUCTIONS call escrow immediately at a known number to verify PRIOR to sending funds. Never send funds without verbally verifying wire instructions First. You should always verify wire instructions!!*****

MEI Manchester Enterprises, Inc.
PO Box 2275, Stateline, NV 89449 (775) 588-6089 NV License 17085A

August 29, 2025

Derek Dornbrook
General Manager
Kingsbury General Improvement District
160 Pine Ridge Drive Stateline, NV 89449

Subject: Request for Post-Award Debriefing - KGID Snow removal Contract

Dear Mr. Dornbrook,

On behalf of Manchester Enterprises Inc., we respectfully request a post-award debriefing concerning the contract award for the above-referenced solicitation. We received notification on August 27, 2025 that our proposal was not selected.

As an interested and unsuccessful offeror, we are seeking a debriefing to understand the strengths and weaknesses of our proposal. Our goal is to gain constructive feedback to improve our future submissions.

We understand that a debriefing is intended to provide insights into the evaluation process and the basis for the award decision. We would appreciate it if you would provide us with the debriefing at your earliest convenience.

We propose the following questions for discussion:

- What were the specific strengths and weaknesses identified in our proposal?
- How did our price/cost and scoring matrix compare to the successful offeror?
- What was the overall rationale for the award decision?
- Were there any compliance issues identified in our submission?

Please contact Charlena Manchester, Manchester Enterprises Inc., at 775.588.6089 or email: charlena@fbimei.com to schedule the debriefing.

Thank you for your time and consideration.

Sincerely,

Charlena Manchester, Secretary/Treasurer
Manchester Enterprises Inc.