



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
MEETING NOTICE  
AGENDA  
TUESDAY, MARCH 19, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday March 19, 2024, 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](http://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.

Remote attendance is welcomed. To offer public comment prior to the meeting, individuals may submit comments using one of the following methods: The drop box located at the district office entrance, fax (775) 588-3541 (Attn: General Manager), or email to [mitch@kgid.org](mailto:mitch@kgid.org).

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **906347**. Although the phone line accommodates multiple callers, should you receive a busy signal, please call back.
- Public comment is limited to three minutes and occurs at the beginning and end of the meeting and also 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>  
Meeting ID: 775 588 3548 Passcode: 5883548

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**MISSION STATEMENT**

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

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

**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 comment will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.

**5. Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.

**6. Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on February 20, 2024.

### NEW BUSINESS

**7. For Information and Possible Action:** Approval of list of Claims, February 2024

**8. For Information:** Receive and review Financial Statements, January 2024

**9. For Information and Possible Action:** Award of the FY 24 Waterline and Road Improvement Project

**10. For Information and Possible Action:** Authorization for affirmative action responding to civil and criminal actions poised against the district (board members and employees) to include litigation

**11. For Information and Possible Action:** Building 160 Pine Ridge update and continued improvements

### 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, FEBRUARY 20, 2024**

**CALL TO ORDER** - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:04 p.m. by Natalie Yanish.

**PLEDGE OF ALLEGIANCE**

**ROLL CALL** – In attendance were Trustees Yanish, Parks, Schorr, Nelson and Trigg,. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer, Administrative and Financial Systems Analyst Don Havard and General Counsel Chuck Zumpft. Public present included Charles Hancock, Quincy Harris, Greg Felton and Ben Johnson on behalf of Tahoe Douglas Fire Department. Trustee Trigg joined the meeting at 5:07 p.m. via Zoom.

**PUBLIC COMMENT** – Charlie Hancock commented on the need to consider the snow removal process, particularly pertaining to long empty approaches, such as, the 50-foot retaining wall near his property which inevitably leaves an excessive berm in his driveway. Some plow operators are better at reducing the impact, but that is not the normal process. He commented that he has witnessed F&B trucks clearing snow at Mott Canyon instead of the roads, noting KGID should be a priority.

Ben Johnson made comment regarding snow removal around fire hydrants and requested discussion with the trustees. He feels this is a community fire safety issue that Tahoe Douglas Fire hopes to resolve.

Greg Felton Chair of Tahoe Douglas Fire added that this issue has gone unresolved although the State Fire Marshal reported the KGID has cleared hydrants and had stated he was not aware of the General Manager of some GID indicating he had confirmation that the fire marshal had not made this opinion (prior to being made in November of 2023). He stated that a prioritized list of hydrants has been provided for clearing. They hope to resolve this issue without legal counsel as they did last spring and feel the law is clear. There is an "Adopt a Hydrant" program out to the community. He explained that the State Fire Marshall can issue citations and will make a disruption in the community if his demands are not met.

**APPROVAL OF AGENDA** – It was noted that 6:30 was set for the closed session.

Trustee Trigg exited the meeting at 5:20 p.m.

**M-2/20/2024-1** - Motion by Nelson, seconded by Parks, and unanimously passed to approve the Agenda.

**APPROVAL OF MINUTES** – There was no public comment.

**M-2/20/2024-2** - Motion by Parks, seconded by Nelson, and passed to approve the Regular Meeting Minutes dated January 16, 2024.

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

**NEW BUSINESS**

**FOR POSSIBLE ACTION:**

**LIST OF CLAIMS** –

Nelson questioned check #63671 of \$4330.00 for auction reimbursement. It was noted this was for the purchase inspections/engineering tech vehicle which cash was used to avoid 2.5% added fee. Nelson questioned check #63676 to Tahoe Beach Club reimbursement to correct the over-billing for irrigation occurred over time.

Parks questioned #63624 for Abila. It was noted this is the annual fee for the accounting software.

Yanish questioned entry of checks to Manchester for \$0 which was done to posting the correction and actual payments were reflected further down.

There was no public comment.

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**M-2/20/2024-3** - Motion by Parks, seconded by Schorr, and unanimously passed to approve the List of Claims in the amount of \$1,379,393.80 as represented by check numbers 63589 through 63719.

**FINANCIAL STATEMENTS – DECEMBER 2023**

Financials including the budget were provided for review. Nelson questioned expenses for snow removal through December. After review, it was noted that adjustments may be needed for the deposit and expense accounts. She questioned the budgeted tax revenue which is significantly less. It was explained that the budget is accurately estimated; however, there is a timing difference for receipt of tax payments. She questioned audit fees which were adjusted to include additional lease expenses. Engineering fees were over due to costs associated with Ponderosa, which will eventually be capitalized. Road maintenance and supplies over \$500K may need to be corrected. Zero snow removal expenses will need to be reviewed.

Nelson requested an explanation regarding the balance sheet reconciliation. This form is demonstrating expenses relating to Pine Ridge and Kingsbury Grade. The form was reviewed.

**Award Water Distribution Material Procurement (Waterline Replacement and Renovation Project).**

A report was provided. It was explained that there are two projects within one construction contract.

Schorr questioned how the supplies are identified for each project. It was explained that most materials are delivered to the different sites and materials are identified within the plans.

Nelson stated that she is not comfortable with the combined contract. It was explained that combining the projects into a larger project attracts more qualified contractors. The contract will have separate bid items. There is interest and it should be presented to the board for award by the next meeting.

Schorr questioned the pre-purchasing of materials, and it was explained that it is advantageous for saving costs and time. Future planning was also noted including purchasing materials for projects several years in advance.

There was no public comment.

**M-2/20/2024-4** - Motion by Nelson, seconded by Schorr, and unanimously passed to approve award of the FY2023/24 Material procurement for the Waterline and Road Improvement Project to Western Nevada Supply Company for \$718,923.03 and authorize the General Manager to execute appropriate documents.

**Accept and approve repayment plan for 313 Tramway #16**

A report on the account was provided. The customer has requested a 48-month payment plan to resolve the past due amounts, which was beyond the authority of the General Manager. The customer has already begun making payments.

The trustees clarified that future penalty is held in abeyance while repayment plan is kept current. The lien status remains during the repayment process.

Quincy Harris stated he is responsible for the account and past due balance. He indicated he wants to retain the property and appreciates the board's consideration of the repayment plan. He made the January and February payments according to the repayment plan.

Nelson questioned the agreement which Dion said is the standard agreement the district has used. The history of various payment agreements has been satisfactory for KGID during the past 3 years.

Parks confirmed with Harris that 4 years is a workable timeframe. Yanish questioned the status of returned mail. It was explained that mail was sent to a family member and overlooked, stolen, or misplaced. Harris contacted KGID upon receiving the Certified Mail notice regarding default.

Zumpft noted the 48-month schedule, with installment payments of \$1,702 plus current invoice payments to be paid monthly.

**M-2/20/2024-5** - Motion by Nelson, seconded by Schorr, and unanimously passed to accept the 48-month repayment plan for 313 Tramway #16 and authorize the General Manager to execute appropriate documents for repayment.

### **Public Hearing – Placement of delinquent accounts on County Tax Roll**

It was recommended to delete Harris' account from the item and act on Items B & C for the other properties. The remaining properties will be requested to be added to the county tax roll to collect payment. Tax default would result in county tax sale. These properties are on master meters and therefore service cannot be disrupted, and fees continue to accrue. Other delinquent properties not included in this item were in a lower tier and not addressed at this time.

The hearing was opened to the public.

Harris requested clarification regarding the process for his property. It was clarified that his property would not be included in this action. Douglas County requires that properties on the tax roll will be notified in March for the next bill which must be paid within the following year. If and after default, the commissioners will find the properties indebted to the county with additional fees, and if unpaid, the property can be sold.

Zumpft suggested that the General Manager read for the record the properties, amount of delinquency and property owners. The Chair should clarify any protests or objections verbally.

It was clarified that the action items are Item A: 313 Tramway Dr. #16 (APN: 1319-30-520-017), owned by Quincy Harris is delinquent in the amount of \$81,707.38 is not included in this action. Item B: 759 Boulder Ct.# Q (APN: 1319-30-514-017), owned by Thomas Kaschek is delinquent in the amount of \$90,138.61 which is to be placed on the tax rolls for collection; and Item C: 495 Tramway Dr. #12 (APN: 1319-30-710-012) owned by Thomas Kaschek, dba: Consolidated Practices, is delinquent in the amount of \$88,899.15 which is to be placed on the tax rolls for collection.

Yanish confirmed that the requirements were acceptable to counsel. There was no public comment.

The public hearing was closed.

Trustee Trigg returned at 6:14 p.m.

**M-2/20/2024-6** - Motion by Nelson, seconded by Parks, and passed to adopt the actions making final determination of indebtedness placing the following accounts on tax role and authorize the General Manager to implement the action for properties located at 759 Boulder Ct.# Q (APN: 1319-30-514-017), is delinquent in the amount of \$90,138.61 which is to be placed on the tax rolls for collection and 495 Tramway Dr. #12 (APN 1319-30-710-012), is delinquent in the amount of \$88,899.15 which is to be placed on the tax rolls for collection and authorize the General Manager to implement the action. Trustee Trigg abstained due to technical issues.

### **Board Reports**

Nelson attended the Lake Tahoe Douglas County Sewer Authority meeting on January 17, 2024. She noted that the USFS is attempting to change the location of the access road to the pump station and many residents are opposing their decision. She also reported, a salary survey was completed in an effort to retain employees.

Yanish attended the Legislative Committee for the Review and Oversight of the TRPA and Marlette Water system meeting at the Capitol. The main concern was density, particularly pertaining to recently approved affordable housing. The Mountain Area Preservation Group has sued the TRPA regarding the changes to land use and future housing development.

There was a 5-minute break at 6:25 p.m.

### **Management Reports**

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

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

#### **Engineer's Report**

There were no questions.

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

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There was nothing to report.

**CORRESPONDENCE** – There were no comments.

**Adjourn to Closed Session**

At 6:33 the Board entered closed session for discussion.

At 7:18 the Board returned from closed session, no action was taken

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

**ADJOURNMENT**

**M-2/20/2024-6** - Motion by C.Trigg, seconded by J. Nelson, and unanimously passed to adjourn the meeting at 7:22 p.m.

Respectfully submitted,

\_\_\_\_\_  
Natalie Yanish, Chair

Attest:

\_\_\_\_\_  
Sandra Parks, Secretary

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
AGENDA ITEM # 07**

**TITLE: APPROVAL OF LIST OF CLAIMS FEBRUARY 2024**

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the district in February 2024

**MEETING DATE:** 19 March 2024

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

**RECOMMENDED ACTION:**

It is recommended that the Board of Trustees review and approve the list of claims for December from check number 63720 to 63824

**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 February 2024

Fund impacted by above action:

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





**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 2/15/2024 Through 3/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63720	2/20/2024	JODIE NELSON	Employee: NELSON; Pay Date: 2/20/2024	692.62
63721	2/20/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 2/20/2024	689.12
63722	2/20/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 2/20/2024	739.12
63723	2/20/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 2/20/2024	739.12
63724	2/20/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 2/20/2024	739.12
63725	2/20/2024	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	453.33
63726	2/20/2024	AMY C. CARAMAZZA	1/16/24 MEETING & MINUTES 6.25 HRS	168.75
63727	2/20/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT 1/27/24	20,751.25
63727	2/20/2024	DOWL, LLC	ENGINEERING SERVICES FY 23 ANDRIA & BARRETT WATERLINE1/27/24	355.00
63727	2/20/2024	DOWL, LLC	ENGINEERING SERVICES PAVER UPDAT PROJECT 1/27/24	15,822.50
63727	2/20/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATERLINE 1/27/24	39,327.50
63727	2/20/2024	DOWL, LLC	ENGINEERING SERVICES SEWER PER 1/27/24	2,998.75
63728	2/20/2024	DREWLIE TRUST 2021	REFUND ACCT. 3331 OVERPAID/CLOSED ESCROW 2/5/24	264.12
63729	2/20/2024	EMPLOYER LYNX, INC.	BACKGROUND CHECKS PETERSON, DEAN, MCKINSEY, HARVARD, & DOAN	238.00
63730	2/20/2024	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALIMENT 09 3/1/24	1,193.40
63731	2/20/2024	FERGUSON WATERWORKS #1423	HR-E LCD REGISTER/ENCODER FOR METER QTY. 60	5,400.00
63732	2/20/2024	FLYERS ENERGY LLC	FUEL DIESEL 85 GAL REGULAR 170 GAL	1,092.74
63732	2/20/2024	FLYERS ENERGY LLC	FUEL REGULAR 105 GAL	473.13
63732	2/20/2024	FLYERS ENERGY LLC	FUEL REGULAR 93 GAL DIESEL 67 GAL	687.81
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST	50.76
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	173.85
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.74

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 2/15/2024 Through 3/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	98.24
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	98.24
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	327.59
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET ST	52.85
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.33
63733	2/20/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.36
63734	2/20/2024	ZACHRY GOOD	SEVICE LOADER REPAIR TROUBLE SHOOT WIPER, INSTALL WIPER BLAD	0.00
63735	2/20/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIGE BLDG IMPROVEMENT 1/29/24	202,017.72
63736	2/20/2024	HOMESERVE USA	LOSS & LINE INSURANCE 1/31/24	1,458.00
63737	2/20/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 2/1 -2/29/24	370.00
63738	2/20/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTIAL ACETYLENE	179.80
63739	2/20/2024	MINDEN LAWYERS, LLC	LEGAL FEES GENERAL & HYDRANT CLEANING	2,506.00
63740	2/20/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS 1/2024	800.00
63741	2/20/2024	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTUAL, ENGINEERING, MGMT SERVICES 1/31	6,757.50
63742	2/20/2024	PR DIAMOND PRODUCTS, INC	SAW BLADES FOR WALK BEHIND & HAND SAW	2,323.00
63743	2/20/2024	PERCISION DOCUMENT IMAGING	DOCUMENT IMAGING LASERFICHE CLOUD & SYSTEM SETUP	6,450.00
63744	2/20/2024	QUADIENT LEASING USA, INC.	ACCT. 00250606 LEASE FOLDING MACHINE 3/1 - 5/31/24	1,128.99
63745	2/20/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
63745	2/20/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	189.00
63746	2/20/2024	SOUTH TAHOE REFUSE	ACCT 10534153 169 TERRACE VIEW DR COMM BIN 1/25/24	74.20
63746	2/20/2024	SOUTH TAHOE REFUSE	ACCT 12276400 801 KINGSBURY GRADE COMM BIN 1/25/24	74.20
63747	2/20/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	139.77
63747	2/20/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	209.05

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63747	2/20/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	311.02
63747	2/20/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	205.20
63748	2/20/2024	SUMMIT FIRE & SECURITY	298 KINGSBURY GRADE SERVICE FIRE EXTINGUISHER	125.00
63749	2/20/2024	TAHOE BASIN CONTAINER	ACCT 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 1/31/24	30.00
63750	2/20/2024	TAHOE SUPPLY COMPANY, LLC	298 KINGSBURY GRADE TOILET TISSUE	94.20
63751	2/20/2024	THUNDERBIRD COMMUNICATIONS INC	WONDERWARE SUPPORT FOR STATION 2 SCADA SYSTEM EXP. 2/22/25	5,406.00
63752	2/20/2024	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 1/31/23	227.40
63753	2/20/2024	WESTERN NEVADA SUPPLY CO	HANDSAW USSA 14 GENERAL BLADE GPS14125	281.00
63753	2/20/2024	WESTERN NEVADA SUPPLY CO	SPEA 1/2 THRD PVC 80 T QTY 2	19.70
63753	2/20/2024	WESTERN NEVADA SUPPLY CO	SPEA 1/2 TXT PVC 80 90 ELL, 1/2X4 PVC 80 NIP, 1/2X2 PVC 80 N	1,328.46
63754	2/20/2024	BARTON HEALTHCARE SYSTEM	ACCT. 800002207 VISIT 35848923 HAVARD PRE-EMPLOYMENT PHYSICA	165.00
63755	2/20/2024	DOUGLAS COUNTY CLERK-TREASURER	23/24 VOTER MAINTENANCE FEE 2,061	309.15
63756	2/20/2024	STATIONARY ENGINEERS LOCAL 39	LIQUIDATED DAMAGES+ MEDICAL PREMIUMS LATE	0.00
63757	2/20/2024	QUADIENT LEASING USA, INC.	ACCT. 00250606 LEASE POSTAGE MACHINE 3/24 -5/24	475.68
63758	2/20/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COML BIN JAN 2024	445.20
63759	2/20/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
63760	2/23/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 2/23/2024	1,361.91
63761	2/23/2024	MICHAEL J. ANSTETT	Employee: ANSTET; Pay Date: 2/23/2024	1,514.45
63762	2/23/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 2/23/2024	1,641.90
63763	2/23/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 2/23/2024	1,975.29
63764	2/23/2024	MITCHELL S. DION	Employee: DION; Pay Date: 2/23/2024	2,975.10

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63765	2/23/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 2/23/2024	1,361.91
63766	2/23/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 2/23/2024	2,472.35
63767	2/23/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 2/23/2024	3,815.82
63768	2/23/2024	DON HAVARD	Employee: HAVARD; Pay Date: 2/23/2024	1,892.68
63769	2/23/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 2/23/2024	1,842.34
63770	2/23/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 2/23/2024	3,006.71
63771	2/23/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 2/23/2024	1,626.05
63772	2/23/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 2/23/2024	1,217.28
63773	2/23/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 2/23/2024	1,338.78
63774	2/23/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 2/23/2024	1,453.25
63775	2/29/2024	AFLAC	ACCT. FA935 LIFE INS EDWARDS, JOHNS, MOSS, & STANTON	419.49
63776	2/29/2024	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	458.27
63777	2/29/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	600.73
63778	2/29/2024	BURGARELLO ALARM	399 KAHLE DR ALARM MONITORING 3/1 - 5/31/24	180.00
63778	2/29/2024	BURGARELLO ALARM	97 BEACH CLUB DR ALARM MONITORING 3/1 - 5/31/24	222.00
63779	2/29/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DR	149.98
63779	2/29/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140048004 255 KINGSBURY GRADE UNIT A	149.98
63779	2/29/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	159.98
63780	2/29/2024	FLYERS ENERGY LLC	FUEL REGULAR 160 GAL	695.90
63781	2/29/2024	IMMENSE IMPACT, LLC	ANNUAL WEBSITE SUBSCRIPTION HOSTING, SOFTWARE UPDATE, CUSTOM	599.00
63782	2/29/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 4/1/24	19,840.00
63783	VOID	NV Energy		
63784	2/29/2024	NV ENERGY	10000044086804621577 801 KINGSBURY GRADE UNIT B	49.03

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
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Check Number	Check Date	Payee	Transaction Description	Check Amount
63784	2/29/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	642.76
63784	2/29/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	43.02
63784	2/29/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	121.40
63784	2/29/2024	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.34
63784	2/29/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	95.74
63784	2/29/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	179.05
63784	2/29/2024	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	95.51
63784	2/29/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	86.12
63784	2/29/2024	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	350.45
63784	2/29/2024	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63784	2/29/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.32
63784	2/29/2024	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.64
63784	2/29/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	44.06
63784	2/29/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	4,537.19
63784	2/29/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,205.98
63784	2/29/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	3,022.62
63784	2/29/2024	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	3,307.38
63784	2/29/2024	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	106.70
63784	2/29/2024	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	87.22
63784	2/29/2024	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	6,720.00

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 2/15/2024 Through 3/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63784	2/29/2024	NV ENERGY	1000044086808604306 160 PINERIDE DR	75.34
63784	2/29/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
63784	2/29/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,484.61
63785	2/29/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 2/24	24,347.73
63786	2/29/2024	CASH	REIMBURSE PETTY CASH ACCOUNT 1/1/24 - 2/26/24	210.82
63787	2/29/2024	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 1/18 - 2/16/24	238.39
63788	2/29/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	503.46
63788	2/29/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	30.10
63788	2/29/2024	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	244.05
63788	2/29/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	35.88
63788	2/29/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	546.67
63789	2/29/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER & MOSS	2,167.49
63789	2/29/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,496.32
63790	2/29/2024	WESTERN NEVADA SUPPLY CO	6 MEGA FLG ADPT, 4 SG PVC SWR 45, FERN 1051-44 AC-DI, 4X20 S	4,737.24
63790	2/29/2024	WESTERN NEVADA SUPPLY CO	PRES GA 2-1/2 SS LF 0-400PSI 1/4 LM QTY 2	261.20
63791	3/8/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 3/8/2024	1,217.28
63792	3/8/2024	MICHAEL J. ANSTETT	Employee: ANSTET; Pay Date: 3/8/2024	1,543.99
63793	3/8/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 3/8/2024	1,641.90
63794	3/8/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 3/8/2024	1,975.29
63795	3/8/2024	MITCHELL S. DION	Employee: DION; Pay Date: 3/8/2024	2,975.10
63796	3/8/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 3/8/2024	1,104.79
63797	3/8/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 3/8/2024	2,877.33
63798	3/8/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 3/8/2024	3,387.24
63799	3/8/2024	DON HAVARD	Employee: HAVARD; Pay Date: 3/8/2024	2,086.02

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 2/15/2024 Through 3/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63800	3/8/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 3/8/2024	1,842.34
63801	3/8/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 3/8/2024	2,921.52
63802	3/8/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 3/8/2024	1,626.05
63803	3/8/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 3/8/2024	1,104.79
63804	3/8/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 3/8/2024	1,338.78
63805	3/8/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 3/8/2024	1,667.09
63806	3/8/2024	AMY C. CARAMAZZA	BOARD MEETING MINUTES 2/20/24 3.75 HRS	101.25
63807	3/8/2024	ZION FINCK	REFUND ACCT. 2067 OVERPAID/CLOSED ESCROW 2/28/24	3.05
63808	3/8/2024	FIRST ADVANTAGE CORPORATION	ACCT. 946233 PRE-EMPLOYMENT HAVARD DRUG TEST, ANSTEET RANDO	113.58
63809	3/8/2024	FLYERS ENERGY LLC	FUEL DIESEL 119 GAL & REGULAR 140 GAL	1,114.68
63809	3/8/2024	FLYERS ENERGY LLC	FUEL REGULAR 160 GAL DIESEL 5 GAL	738.87
63810	3/8/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 3/1/24	622.54
63811	3/8/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1020 21IN TRICO ICE BLADE & 22IN TRICO ICE BLADE	26.48
63811	3/8/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1020 MUD FLAPS RIVET	9.49
63812	3/8/2024	LUMOS AND ASSOCIATES INC	PROFESSIONAL SERVICE ON-CALL GIS SUPPORT	990.00
63813	3/8/2024	MACLEOD WATTS, INC.	DEVELOP OPEB LIABILITY & EXPENSE FOR GASB 75 FYE 6/30/23	1,925.00
63814	3/8/2024	NEVADA NEWS GROUP	AD #40247 NOTICE PUBLIC HEARING 313 TRAMWAY #16, 759 BOULDER	175.12
63814	3/8/2024	NEVADA NEWS GROUP	AD #40260 PROCUREMENT FY24 WATERLINE RELACEMENT PROJECT	165.00
63814	3/8/2024	NEVADA NEWS GROUP	AD #40893 SEALED PROPOSAL BIDS 24-25 WATER MAIN REPLACEMENT	165.00
63815	3/8/2024	NEXTIVA, INC.	ACCT. 2313058 DISTRICT OFFICE PHONE LINES 3/1/24	261.89
63816	3/8/2024	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	597.80

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
 Check/Voucher Register - LIST OF CLAIMS  
 From 2/15/2024 Through 3/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63817	3/8/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 3/1/24	1,222.50
63818	3/8/2024	SGS SILVER STATE LABORATORIES	BROMATE	175.00
63818	3/8/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
63818	3/8/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	135.00
63819	3/8/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 2/29/24	1,542.00
63820	3/8/2024	STATE OF NEVADA	ACCT. 881088 HAVARD PRE-EMPLOYMENT BACKGROUND CHECK	40.25
63821	3/8/2024	SUMMIT PLUMBING LLC	CORRECTION INV 823296 OVERPAID SEWER PUMP STATION MAINTENANC	(158.06)
63821	3/8/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE CONTRACT 3/2024	7,176.89
<i>63822 #63823 VOID US Bank Visa Ac</i>				
63824	3/8/2024	US BANK VISA REWARDS	160 PINE RIDGE BLDG CONTAINER RENTAL 3/1/24	135.33
63824	3/8/2024	US BANK VISA REWARDS	160 PINERIDGE MAT FRONT DOOR, SHELVES, REFER PAN, COAT ROD	184.75
63824	3/8/2024	US BANK VISA REWARDS	160 PINERIDGE MOVING BOXES AND STATION 3 & 5 KEMTEK LIQUID C	48.23
63824	3/8/2024	US BANK VISA REWARDS	2/1/24 CREDIT BACK SALES TAX CHARGED 8/16/23	(5.68)
63824	3/8/2024	US BANK VISA REWARDS	2006 HONDA FUEL REGULAR 14.176 GAL	53.85
63824	3/8/2024	US BANK VISA REWARDS	2006 HONDA RIDGELINE HEADLAMP	31.02
63824	3/8/2024	US BANK VISA REWARDS	ARCGIS ANNUAL SUBSCRIPTION 2/1/24 7/31/24	272.74
63824	3/8/2024	US BANK VISA REWARDS	BIRTHDAY GIFT CERTIFICATES	117.80
63824	3/8/2024	US BANK VISA REWARDS	BOXES FOR MOVE 160 PINERIDGE & STATIONS 3 & 5 KEMTEK LIQUID	122.15
63824	3/8/2024	US BANK VISA REWARDS	BRANDY JOHNS ONLINE CLASS NOTARY	82.00
63824	3/8/2024	US BANK VISA REWARDS	DEPOSIT 160 PINERIDGE INSTALL 24 PORT & 48 PORT DATA SWITCH,	5,774.45
63824	3/8/2024	US BANK VISA REWARDS	DEPOSIT ON QUOTE 001769 5 UBIQUITI CLOUD ACCESS POINTS W/CLO	1,586.99
63824	3/8/2024	US BANK VISA REWARDS	DION DUES AND MEMBERSHIP 2/1/24 - 1/1/25	238.00



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
Check/Voucher Register - LIST OF CLAIMS  
From 2/15/2024 Through 3/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63824	3/8/2024	US BANK VISA REWARDS	GM COMPUTER 4K DISPLAY PORT HDMI ADAPTER 2 PACK	17.13
63824	3/8/2024	US BANK VISA REWARDS	KEY TAGS, COPY PAPER, BLACK MARKERS, 2 IN PRONG FASTENERS	129.54
63824	3/8/2024	US BANK VISA REWARDS	MOUNTING KIT & INSULATION	33.02
63824	3/8/2024	US BANK VISA REWARDS	NV DEPARTMENT OF SAFETY HAZARDOUS MATERIALS PERMIT	320.08
63824	3/8/2024	US BANK VISA REWARDS	PAPER TOWELS AND WHOLE FRENCH BEAN COFFEE	(4.90)
63824	3/8/2024	US BANK VISA REWARDS	STATION 1 DAWN LIQUID, BATH TISSUE, PAPER TOWELS, PAPER PLAT	131.78
63824	3/8/2024	US BANK VISA REWARDS	STATION 1 DISTILLED WATER	29.94
63824	3/8/2024	US BANK VISA REWARDS	STATION 1 OZONE GENERATOR REPLACEMENT FILTERS QTY. 2 PACK OF	197.90
63824	3/8/2024	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 1	14.52
63824	3/8/2024	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 2	34.82
63824	3/8/2024	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 4	58.10
63824	3/8/2024	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY. 3	43.57
63824	3/8/2024	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY. 4	58.10
63824	3/8/2024	US BANK VISA REWARDS	TITLE TRANSFER FOR TRUCK #0632 HONDA RIDGELINE	45.95
63824	3/8/2024	US BANK VISA REWARDS	TO GO HOT CUPS FOR THE OFFICE	13.49
63824	3/8/2024	US BANK VISA REWARDS	TRUCK #0632 KEYLESS & HEADLIGHT LAMP	39.68
63824	3/8/2024	US BANK VISA REWARDS	TRUCK #1224 SKID STEER CHAINS	1,159.98
63824	3/8/2024	US BANK VISA REWARDS	TRUCK 1020 FUEL REGULAR 10.774 GAL	39.85
63824	3/8/2024	US BANK VISA REWARDS	WATER QUALITY SAMPLE FRIDGE MINI 3.2 CU FT	148.87
Report Total				496,063.93

**MISSING OR VOIDED CHECKS**

<b>DATE</b>	<b>CHECKS</b>	<b>PAYEE</b>	<b>MISSING/VOIDED</b>
02/29/24	63783	NV ENERGY	VOIDED
03/08/24	63822	US BANK VISA REWARDS	VOIDED
03/08/24	63823	US BANK VISA REWARDS	VOIDED

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

**TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS JANUARY 2024**

For Discussion and Possible Action. Review of Financial Statements

**MEETING DATE:** 19 March 2024

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

**RECOMMENDED ACTION:** Review and file financial statements of January 2024

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

**INCLUDED:**

- Financial Statements January 2024

Fund impacted by above action:

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



KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	45%
CASH POSITION						WATER	32%
						SEWER	20%
January-24						SNOW	3%
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 8,299,745.68	\$ (105,354.86)	\$ (365.37)	\$ 160,724.26	\$ (533,732.10)	\$ 7,821,017.61	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 211,748.60	\$ 12,854.86	\$ -	\$ -	\$ -	\$ 224,603.46	
GENERAL INVESTMENT	\$ 374,903.46	\$ 92,500.00	\$ -	\$ 21.94	\$ -	\$ 467,425.40	
<b>GF TOTAL</b>						<b>\$ 8,513,046.47</b>	
WATER FUND	\$ 5,865,855.82	\$ (327,132.90)	\$ 778.65	\$ 457,945.15	\$ (364,743.60)	\$ 5,632,703.12	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 427,756.67	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 456,298.71	
WATER INVESTMENT	\$ 415,410.86	\$ 102,500.00	\$ -	\$ 24.31	\$ -	\$ 517,935.17	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 228,691.64	\$ 69,363.99	\$ -	\$ -	\$ (228,691.64)	\$ 69,363.99	
TREAT DEBT RESERVE	\$ 592,179.11	\$ 105,304.14	\$ -	\$ -	\$ (592,179.11)	\$ 105,304.14	
CAP IMPROV. RESERVE	\$ (563,945.92)	\$ 21,422.73	\$ -	\$ -	\$ -	\$ (542,523.19)	
<b>WF TOTAL</b>						<b>\$ 6,284,511.94</b>	
SEWER FUND	\$ 4,076,008.95	\$ (52,891.68)	\$ (238.95)	\$ 175,895.44	\$ (335,452.98)	\$ 3,863,320.78	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 7,050.12	\$ 391.68	\$ -	\$ -	\$ -	\$ 7,441.80	
SEWER INVESTMENT	\$ 212,795.03	\$ 52,500.00	\$ -	\$ 12.45	\$ -	\$ 265,307.48	
<b>SF TOTAL</b>						<b>\$ 4,136,070.06</b>	
SNOW REV. FUND	\$ 113,931.62	\$ (11,718.20)	\$ (174.33)	\$ 169,008.58	\$ (216,608.02)	\$ 54,439.65	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 128,510.58	\$ 9,218.20	\$ -	\$ -	\$ -	\$ 137,728.78	
SNOW INVESTMENT	\$ 10,150.84	\$ 2,500.00	\$ -	\$ 0.60	\$ -	\$ 12,651.44	
<b>SNOW TOTAL</b>						<b>\$ 204,819.87</b>	
298 KINGSBURY GRADE RENTAL	\$ 214,192.85	\$ -	\$ -	\$ 5,515.97	\$ (2,587.10)	\$ 217,121.72	
<b>80 RENTAL TOTAL</b>						<b>\$ 217,121.72</b>	
<b>GRAND TOTALS</b>	<b>\$ 20,660,415.91</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ 969,148.70</b>	<b>\$ (2,273,994.55)</b>	<b>\$ 19,355,570.06</b>	
CHECKING							
US BANK	\$ 616,819.92	\$ -	\$ -	\$ 760,421.20	\$ (1,331,804.44)	\$ 45,436.68	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 13,147.94	\$ -	\$ -	\$ 59.30	\$ -	\$ 13,207.24	
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
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	
LOCAL GOVT POOLED	\$ 19,030,335.80	\$ (250,000.00)	\$ -	\$ 87,348.84	\$ (820,870.75)	\$ 18,046,813.89	
<b>GRAND TOTALS</b>	<b>\$ 20,660,415.91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 847,829.34</b>	<b>\$ (2,152,675.19)</b>	<b>\$ 19,355,570.06</b>	

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 1/31/2024

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	7,821,017.61	5,632,703.12	3,863,320.78	54,439.65	217,121.72	17,588,602.88
DISTRIBUTION DEBT SERVICE	0.00	69,523.74	0.00	0.00	0.00	69,523.74
TREATMENT DEBT SERVICE	0.00	105,144.39	0.00	0.00	0.00	105,144.39
CAPITAL IMPROVEMENT RESERVE	0.00	(542,523.19)	0.00	0.00	0.00	(542,523.19)
CASH HELD BY DOUGLAS COUNTY	165,509.23	0.00	0.00	0.00	0.00	165,509.23
<b>Total CASH</b>	<b>7,987,026.84</b>	<b>5,264,848.06</b>	<b>3,863,320.78</b>	<b>54,439.65</b>	<b>217,121.72</b>	<b>17,386,757.05</b>
<b>INVESTMENTS</b>						
INVESTMENTS	692,028.86	1,019,663.88	272,749.28	150,380.22	0.00	2,134,822.24
<b>Total INVESTMENTS</b>	<b>692,028.86</b>	<b>1,019,663.88</b>	<b>272,749.28</b>	<b>150,380.22</b>	<b>0.00</b>	<b>2,134,822.24</b>
<b>ACCOUNTS RECEIVABLE</b>						
ACCOUNTS RECEIVABLE	0.00	332,916.09	116,041.72	41,099.13	0.00	490,056.94
RENT RECEIVABLE	0.00	0.00	0.00	0.00	12,903.05	12,903.05
DUE FROM OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00
GRANT RECEIVABLE	0.00	(1,700.00)	0.00	0.00	0.00	(1,700.00)
STATE TAX DIST. RECEIVABLE	134,020.10	0.00	0.00	0.00	0.00	134,020.10
A/R-EDGEWOOD WTR CO.	0.00	436.06	0.00	0.00	0.00	436.06
INTEREST RECEIVABLE - INVEST.	43,584.36	35,656.74	20,524.36	1,891.67	0.00	101,657.13
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total ACCOUNTS RECEIVABLE</b>	<b>186,126.39</b>	<b>369,967.85</b>	<b>137,895.56</b>	<b>43,212.38</b>	<b>12,903.05</b>	<b>750,105.23</b>
<b>MATERIAL INVENTORY</b>						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
<b>Total MATERIAL INVENTORY</b>	<b>0.00</b>	<b>144,351.58</b>	<b>876.53</b>	<b>0.00</b>	<b>0.00</b>	<b>145,228.11</b>
<b>PREPAID EXPENSES</b>						
PREPAID EXPENSES	15.49	3,854.01	1,127.36	14,605.71	0.00	19,602.57
<b>Total PREPAID EXPENSES</b>	<b>15.49</b>	<b>3,854.01</b>	<b>1,127.36</b>	<b>14,605.71</b>	<b>0.00</b>	<b>19,602.57</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 1/31/2024

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>DEFERRED CHARGES BOND ISSUE COSTS ( NET)</b>						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(297,530.15)	0.00	0.00	0.00	(297,530.15)
<b>Total DEFERRED CHARGES BOND ISSUE COSTS (NET)</b>	<b>0.00</b>	<b>52,169.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,169.39</b>
<b>Total CURRENT ASSETS</b>	<b>8,865,197.58</b>	<b>6,854,854.77</b>	<b>4,275,969.51</b>	<b>262,637.96</b>	<b>230,024.77</b>	<b>20,488,684.59</b>
<b>FIXED ASSETS</b>						
<b>PROPERTY PLANT &amp; EQUIPMENT (NET)</b>						
OFFICE EQUIPMENT	0.00	81,893.89	40,084.59	0.00	0.00	121,978.48
ACCUM. DEPR. OFFICE EQUIP.	0.00	(68,767.63)	(32,460.79)	0.00	0.00	(101,228.42)
EQUIPMENT	0.00	4,622,327.61	287,681.77	0.00	0.00	4,910,009.38
ACCUM. DEPR. EQUIPMENT	0.00	(2,896,360.26)	(142,209.54)	0.00	0.00	(3,038,569.80)
UTILITY PLANT IN SERVICE	0.00	21,467,462.35	6,156,648.37	0.00	0.00	27,624,110.72
ACCUM. DEPR. UTILITY PLANT	0.00	(3,990,735.39)	(5,369,040.85)	0.00	0.00	(9,359,776.24)
INFRASTRUCTURE	0.00	29,701,542.21	786,324.36	0.00	0.00	30,487,866.57
ACCUM. DEPR. INFRASTRUCTURE	0.00	(10,564,611.93)	(281,855.22)	0.00	0.00	(10,846,467.15)
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	(325,460.57)	0.00	0.00	0.00	(325,460.57)
VEHICLES & EQUIPMENT	0.00	568,347.51	8,113.28	0.00	0.00	576,460.79
ACCUM. DEPR. VEHICLES & EQUIP	0.00	(530,568.39)	(8,113.28)	0.00	0.00	(538,681.67)
CONSTRUCTION IN PROGRESS	0.00	1,258,883.24	271,429.50	0.00	0.00	1,530,312.74
<b>Total PROPERTY PLANT &amp; EQUIPMENT (NET)</b>	<b>0.00</b>	<b>40,129,079.90</b>	<b>1,716,602.19</b>	<b>0.00</b>	<b>0.00</b>	<b>41,845,682.09</b>
<b>Total FIXED ASSETS</b>	<b>0.00</b>	<b>40,129,079.90</b>	<b>1,716,602.19</b>	<b>0.00</b>	<b>0.00</b>	<b>41,845,682.09</b>
<b>Total ASSETS</b>	<b>8,865,197.58</b>	<b>46,983,934.67</b>	<b>5,992,571.70</b>	<b>262,637.96</b>	<b>230,024.77</b>	<b>62,334,366.68</b>
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
<b>ACCOUNTS PAYABLE</b>						
ACCOUNTS PAYABLE - TRADE	52,324.73	363,478.59	94,337.42	24,723.60	2,404.37	537,268.71
ACCOUNTS PAYABLE - SUSPENSE	(219.63)	(5,939.52)	1,632.22	(219.63)	0.00	(4,746.56)
LOSS PROTECTION PAYABLE	0.00	(244.50)	0.00	0.00	0.00	(244.50)
LINE PAYABLE	0.00	26.00	0.00	0.00	0.00	26.00
<b>Total ACCOUNTS PAYABLE</b>	<b>52,105.10</b>	<b>357,320.57</b>	<b>95,969.64</b>	<b>24,503.97</b>	<b>2,404.37</b>	<b>532,303.65</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 1/31/2024

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>PAYROLL RELATED PAYABLES</b>						
PAYROLL TAXES PAYABLE	606.88	3,034.41	404.58	0.00	0.00	4,045.87
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	7,709.04	72,238.12	14,216.40	7,537.38	0.00	101,700.94
ACCRUED TAXES VAC/SICK	2,992.90	22,960.79	4,668.10	2,095.43	0.00	32,717.22
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	50,213.21	492,089.26	87,036.18	40,170.54	0.00	669,509.19
SIIS PAYABLE	0.00	(5,162.10)	0.00	0.00	0.00	(5,162.10)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total PAYROLL RELATED PAYABLES</b>	<b>61,522.03</b>	<b>585,160.48</b>	<b>106,325.26</b>	<b>49,803.35</b>	<b>0.00</b>	<b>802,811.12</b>
<b>REFUNDABLE DEPOSITS</b>						
REFUNDABLE DEPOSITS	0.00	134,680.50	66,596.50	0.00	7,176.00	208,453.00
PREPAID USER FEES	0.00	50,380.04	19,081.18	6,209.80	0.00	75,671.02
Total REFUNDABLE DEPOSITS	0.00	185,060.54	85,677.68	6,209.80	7,176.00	284,124.02
<b>Total CURRENT LIABILITIES</b>	<b>113,627.13</b>	<b>1,127,541.59</b>	<b>287,972.58</b>	<b>80,517.12</b>	<b>9,580.37</b>	<b>1,619,238.79</b>
<b>LONG TERM LIABILITIES</b>						
<b>BONDS PAYABLE</b>						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable #2	0.00	780,591.68	0.00	0.00	0.00	780,591.68
SRF Loan Interest Payable	0.00	1,925.46	0.00	0.00	0.00	1,925.46
SRF Loan Payable #3	0.00	1,210,710.37	0.00	0.00	0.00	1,210,710.37
SRF Loan Interest Payable #3	0.00	2,875.44	0.00	0.00	0.00	2,875.44
SRF Loan Payable #4	0.00	5,755,783.43	0.00	0.00	0.00	5,755,783.43
SRF Loan Interest Payable #4	0.00	11,463.60	0.00	0.00	0.00	11,463.60
SRF LOAN #5 PAYABLE	0.00	3,771,899.56	0.00	0.00	0.00	3,771,899.56
SRF LOAN #5 INTEREST PAYABLE	0.00	7,166.61	0.00	0.00	0.00	7,166.61
<b>Total BONDS PAYABLE</b>	<b>0.00</b>	<b>11,542,416.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,542,416.15</b>



KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 1/31/2024

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
<b>Total LONG TERM LIABILITIES</b>	<u>0.00</u>	<u>11,542,416.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,542,416.15</u>
<b>Total LIABILITIES</b>	<u>113,627.13</u>	<u>12,669,957.74</u>	<u>287,972.58</u>	<u>80,517.12</u>	<u>9,580.37</u>	<u>13,161,654.94</u>
<b>FUND EQUITY</b>						
<b>CONTRIBUTED CAPITAL</b>						
CONTRIBUTED CAPITAL	<u>0.00</u>	<u>815,873.22</u>	<u>536,502.18</u>	<u>0.00</u>	<u>0.00</u>	<u>1,352,375.40</u>
<b>Total CONTRIBUTED CAPITAL</b>	<u>0.00</u>	<u>815,873.22</u>	<u>536,502.18</u>	<u>0.00</u>	<u>0.00</u>	<u>1,352,375.40</u>
<b>RETAINED EARNINGS</b>						
RETAINED EARNINGS	<u>7,557,056.86</u>	<u>32,448,658.56</u>	<u>2,644,105.78</u>	<u>122,936.72</u>	<u>187,824.94</u>	<u>42,960,582.86</u>
<b>Total RETAINED EARNINGS</b>	<u>7,557,056.86</u>	<u>32,448,658.56</u>	<u>2,644,105.78</u>	<u>122,936.72</u>	<u>187,824.94</u>	<u>42,960,582.86</u>
<b>FUND BALANCE - UNRESERVED</b>						
FUND BALANCE - UNRESERVED	<u>575,581.68</u>	<u>2,282,888.11</u>	<u>2,448,094.42</u>	<u>0.00</u>	<u>0.00</u>	<u>5,306,564.21</u>
Total FUND BALANCE - UNRESERVED	<u>575,581.68</u>	<u>2,282,888.11</u>	<u>2,448,094.42</u>	<u>0.00</u>	<u>0.00</u>	<u>5,306,564.21</u>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>						
INVESTMENT IN GEN. FIXED ASSET	<u>0.00</u>	<u>691,759.85</u>	<u>888,002.94</u>	<u>0.00</u>	<u>0.00</u>	<u>1,579,762.79</u>
<b>Total INVESTMENT IN GENERAL FIXED ASSETS</b>	<u>0.00</u>	<u>691,759.85</u>	<u>888,002.94</u>	<u>0.00</u>	<u>0.00</u>	<u>1,579,762.79</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>						
ADVALOREM TAXES	<u>484,918.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>484,918.06</u>
PERSONAL PROPERTY TAX	<u>4,836.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,836.98</u>
ADVALOREM MAKE-UP	<u>383,954.99</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>383,954.99</u>
STATE TAX DISTRIBUTION	<u>460,874.19</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>460,874.19</u>
USER FEES - RESIDENTIAL	<u>0.00</u>	<u>2,055,934.74</u>	<u>1,015,754.61</u>	<u>342,020.97</u>	<u>0.00</u>	<u>3,413,710.32</u>
RESIDENTIAL TIER 1 CONSUMPTION	<u>0.00</u>	<u>190,464.23</u>	<u>18,190.72</u>	<u>0.00</u>	<u>0.00</u>	<u>208,654.95</u>
RESIDENTIAL TIER 2 CONSUMPTION	<u>0.00</u>	<u>38,346.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,346.64</u>
RESIDENTIAL TIER 3 CONSUMPTION	<u>0.00</u>	<u>39,882.05</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,882.05</u>
RESIDENTIAL FIRE PROTECTION	<u>0.00</u>	<u>49,358.96</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>49,358.96</u>
USER FEES - COMMERCIAL	<u>0.00</u>	<u>217,201.78</u>	<u>24,522.40</u>	<u>31,536.00</u>	<u>0.00</u>	<u>273,260.18</u>
COMMERCIAL FIRE PROTECTION	<u>0.00</u>	<u>54,913.46</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>54,913.46</u>
COMMERCIAL CONSUMPTION	<u>0.00</u>	<u>88,696.68</u>	<u>18,882.39</u>	<u>0.00</u>	<u>0.00</u>	<u>107,579.07</u>
PENALTIES ON USER FEES	<u>0.00</u>	<u>33,320.78</u>	<u>16,641.39</u>	<u>5,526.39</u>	<u>0.00</u>	<u>55,488.56</u>
SERVICE CHARGES	<u>0.00</u>	<u>7,674.72</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,674.72</u>
RETURN CHECK FEES	<u>0.00</u>	<u>210.05</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>210.05</u>
CONNECTION FEES	<u>0.00</u>	<u>48,200.00</u>	<u>5,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>53,600.00</u>
INTEREST ON INVESTMENTS	<u>241,866.89</u>	<u>231,296.39</u>	<u>127,267.59</u>	<u>9,527.41</u>	<u>0.00</u>	<u>609,958.28</u>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**

**Balance Sheet**

**As of 1/31/2024**

**DRAFT**

	<b>GENERAL FUND</b>	<b>WATER FUND</b>	<b>SEWER FUND</b>	<b>SNOW REMOVAL SPECIAL REVENUE</b>	<b>298 KINGSBURY GRADE RENTAL</b>	<b>Total</b>
TRANSFER FEE REVENUE	0.00	4,112.16	1,233.75	421.50	0.00	5,767.41
PLAN REVIEW FEE	0.00	3,750.00	250.00	0.00	0.00	4,000.00
SERVLINE ADMIN REVENUE	0.00	1,068.87	0.00	0.00	0.00	1,068.87
SERVLINE LOSS INSURANCE	0.00	8,509.94	0.00	0.00	0.00	8,509.94
SERVLINE LINE INSURANCE	0.00	1,686.24	0.00	0.00	0.00	1,686.24
RENTAL INCOME	0.00	0.00	0.00	0.00	58,159.13	58,159.13
OTHER REVENUE	1,053.32	18,456.91	2,270.37	1,042.95	15.91	22,839.46
PAYROLL - MANAGER	(34,336.99)	(118,370.10)	(53,356.45)	(22,848.91)	0.00	(228,912.45)
PAYROLL - MAINTENANCE	(16,148.24)	(199,443.34)	0.00	(10,791.60)	0.00	(226,383.18)
PAYROLL - OFFICE	(14,702.91)	(39,207.76)	(29,405.82)	(14,702.88)	0.00	(98,019.37)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,067.55)	(5,651.38)	(1,441.72)	(754.39)	0.00	(8,915.04)
EMPLOYEE BENEFITS - MED. INS	(20,350.68)	(110,730.24)	(26,697.85)	(16,081.67)	0.00	(173,860.44)
EMPLOYEE BENEFITS - PERS	(15,474.00)	(92,209.81)	(23,001.46)	(11,749.98)	0.00	(142,435.25)
EMPLOYEE BENEFITS - SIIS	(989.67)	(555.00)	(225.99)	(446.71)	0.00	(2,217.37)
UNIFORMS	(616.44)	(2,567.94)	(98.17)	(286.28)	0.00	(3,568.83)
OPEB EXPENSE	(2,420.88)	(23,724.47)	(4,196.15)	(1,936.69)	0.00	(32,278.19)
ACCRUED LEAVE EXPENSE	433.44	6,833.91	(1,019.90)	(1,711.26)	0.00	4,536.19
OTHER PAYROLL EXPENSES	(749.08)	(822.88)	(264.53)	(572.97)	0.00	(2,409.46)
CAR ALLOWANCE EXPENSE	426.68	2,133.43	284.40	0.00	0.00	2,844.51
ACCOUNTING	(2,636.41)	(31,636.97)	(15,818.49)	(2,636.41)	0.00	(52,728.28)
LEGAL	(1,632.31)	(10,973.89)	(3,812.88)	(1,437.67)	0.00	(17,856.75)
ENGINEERING & SURVEYING	(117,047.90)	(4,013.50)	(1,004.22)	(292.89)	0.00	(122,358.51)
EROSION AND DRAINAGE	(1,528.60)	0.00	0.00	0.00	0.00	(1,528.60)
ROAD MAINTENANCE & SUPPLIES	(553,808.00)	0.00	(99.60)	(16.60)	0.00	(553,924.20)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(87,889.38)	0.00	(87,889.38)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(17,927.75)	0.00	(17,927.75)
DCLTSA PRO-RATA M & O	0.00	0.00	(544,239.75)	0.00	0.00	(544,239.75)
DCLTSA ASSESSMENTS	0.00	0.00	(363,021.75)	0.00	0.00	(363,021.75)
BANK CHARGES	0.00	(27,835.52)	(18,356.16)	(6,471.36)	0.00	(52,663.04)
BUILDING REPAIRS AND MAINT.	(293.83)	(4,011.76)	(1,762.98)	(293.83)	(2,432.43)	(8,794.83)
COMPUTER EXPENSE	(1,007.51)	(29,625.81)	(10,146.07)	(3,315.20)	0.00	(44,094.59)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,666.66)	0.00	0.00	(1,666.66)
DUES & SUBSCRIPTIONS	(560.59)	(7,162.19)	(3,174.19)	(560.59)	0.00	(11,457.56)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 1/31/2024

**DRAFT**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
EQUIP. SUPPLIES/MAINT./REPAIRS	(544.11)	(2,603.14)	(57,566.54)	(2.25)	0.00	(60,716.04)
EQUIPMENT RENTAL	(118.82)	(5,008.72)	(2,331.93)	(632.36)	(113.75)	(8,205.58)
FIELD SUPPLIES, TOOLS & SIGNS	(26.77)	0.00	0.00	(5,225.66)	0.00	(5,252.43)
SECURITY EXPENSE	0.00	(5,126.60)	(4,640.44)	0.00	0.00	(9,767.04)
INSURANCE AND BONDS	(4,419.00)	(92,845.65)	(26,513.98)	(4,419.00)	(3,597.51)	(131,795.14)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(11,389.82)	0.00	0.00	0.00	(11,389.82)
METER REPAIR & MAINT	0.00	(5,400.00)	0.00	0.00	0.00	(5,400.00)
LIEN FEES	0.00	1,902.00	0.00	0.00	0.00	1,902.00
MISCELLANEOUS EXPENDITURES	(194.05)	(1,645.16)	(664.98)	(1,803.77)	(3,993.79)	(8,301.75)
OFFICE JANITORIAL	(259.55)	(3,114.60)	(1,557.30)	(259.55)	(6,200.00)	(11,391.00)
OFFICE AND FACILITIES RENT	(1,895.74)	(22,748.88)	(11,374.44)	(1,908.94)	0.00	(37,928.00)
OFFICE SUPPLIES	(193.83)	(2,563.35)	(1,222.97)	(232.76)	(150.74)	(4,363.65)
PERMITS AND FEES	(135.86)	(4,865.77)	(383.14)	(63.86)	0.00	(5,448.63)
POSTAGE	0.00	(3,177.67)	(2,098.46)	(719.46)	0.00	(5,995.59)
PUBLICATION CHARGES	(199.58)	(570.70)	(415.64)	(199.58)	(82.50)	(1,468.00)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,988.47)	0.00	0.00	0.00	(1,988.47)
TELEPHONE	(91.34)	(7,982.29)	(811.35)	(91.34)	0.00	(8,976.32)
TRAINING AND SEMINARS	(185.25)	(692.35)	(368.25)	(204.15)	0.00	(1,450.00)
TRAVEL	(81.79)	(1,148.90)	(700.78)	(216.88)	0.00	(2,148.35)
TRUSTEE FEES	(1,312.50)	(15,750.00)	(7,875.00)	(1,312.50)	0.00	(26,250.00)
UTILITIES - GAS & ELECTRIC	(244.69)	(160,756.95)	(13,368.80)	(231.49)	(8,984.86)	(183,586.79)
VEHICLE EXP FUEL/OIL/SUPP	(4,511.57)	(23,238.99)	0.00	(3,153.40)	0.00	(30,903.96)
VEH EXP R&M	(7,907.61)	(15,989.41)	0.00	(3,023.39)	0.00	(26,920.41)
WATER MONITORING/SAMPLING	0.00	(9,799.00)	0.00	0.00	0.00	(9,799.00)
WATER/SEWER SHED MANAGMENT	0.00	(16,876.67)	0.00	0.00	0.00	(16,876.67)
WATER DIST SYSTEM EXPENSE	0.00	(10,311.18)	0.00	0.00	0.00	(10,311.18)
WATER TREATMENT SYSTEM EXP	0.00	(26,736.49)	0.00	0.00	0.00	(26,736.49)
INTEREST EXPENSE	0.00	(172,474.48)	0.00	0.00	0.00	(172,474.48)
CAPITAL OUTLAY	(151,738.99)	(2,896,647.13)	(772,632.39)	(104,465.74)	0.00	(3,925,484.25)
AMORTIZATION OF BONDS	0.00	(6,086.43)	0.00	0.00	0.00	(6,086.43)
DEPRECIATION EXPENSE	0.00	(792,839.53)	(35,466.64)	0.00	0.00	(828,306.17)
<b>Total EXCESS REVENUE OVER EXPENDITURES</b>	<b>618,931.91</b>	<b>(1,925,202.81)</b>	<b>(812,106.20)</b>	<b>59,184.12</b>	<b>32,619.46</b>	<b>(2,026,573.52)</b>
<b>Total FUND EQUITY</b>	<b>\$ 8,751,570.45</b>	<b>\$34,313,976.93</b>	<b>\$ 5,704,599.12</b>	<b>\$ 182,120.84</b>	<b>\$ 220,444.40</b>	<b>\$49,172,711.74</b>

KINGSBURY GENERAL IMPROVEMENT DISTRICT  
Balance Sheet  
As of 1/31/2024

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*\*Capital assets and right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds on Balance Sheet Statement.*

ASSET ACCOUNTS	Beginning Balance		Less			Ending Balance 1/31/2024
	12/31/2023	Additions	Disposals	Reclassifications		
<b>GENERAL FUND</b>						
CONSTRUCTION IN PROGRESS	\$ 260,484.26	\$ 46,675.67	\$ -	\$ -	\$ -	\$ 307,159.93
EQUIPMENT	\$ 23,187.18	\$ -	\$ -	\$ -	\$ -	\$ 23,187.18
INFRASTRUCTURE	\$ 11,309,754.30	\$ -	\$ -	\$ -	\$ -	\$ 11,309,754.30
LAND	\$ 32,558.06	\$ -	\$ -	\$ -	\$ -	\$ 32,558.06
OFFICE EQUIPMENT	\$ 21,633.45	\$ -	\$ -	\$ -	\$ -	\$ 21,633.45
298 KINGSBURY BLDG	\$ 1,223,360.28	\$ -	\$ -	\$ -	\$ -	\$ 1,223,360.28
UTILITY PLANT	\$ 80,804.81	\$ -	\$ -	\$ -	\$ -	\$ 80,804.81
VEHICLES & EQUIPMENT	\$ 900,352.61	\$ 2,165.00	\$ -	\$ -	\$ -	\$ 902,517.61
<b>SUBTOTAL</b>	<b>\$ 13,852,134.95</b>	<b>\$ 48,840.67</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,900,975.62</b>
<b>SNOW FUND</b>						
CONSTRUCTION IN PROGRESS	\$ 174,219.14	\$ 11,107.17	\$ -	\$ -	\$ -	\$ 185,326.31
EQUIPMENT	\$ 44,582.78	\$ -	\$ -	\$ -	\$ -	\$ 44,582.78
INFRASTRUCTURE	\$ 49,820.84	\$ -	\$ -	\$ -	\$ -	\$ 49,820.84
LAND	\$ 93,924.19	\$ -	\$ -	\$ -	\$ -	\$ 93,924.19
OFFICE EQUIPMENT	\$ 9,423.67	\$ -	\$ -	\$ -	\$ -	\$ 9,423.67
UTILITY PLANT	\$ 75,480.32	\$ -	\$ -	\$ -	\$ -	\$ 75,480.32
VEHICLES & EQUIPMENT	\$ 626,774.39	\$ -	\$ -	\$ -	\$ -	\$ 626,774.39
<b>SUBTOTAL</b>	<b>\$ 1,074,225.33</b>	<b>\$ 11,107.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,085,332.50</b>
<b>TAHOE BOND ACT</b>						
INFRASTRUCTURE	\$ 1,136,785.00	\$ -	\$ -	\$ -	\$ -	\$ 1,136,785.00
<b>SUBTOTAL</b>	<b>\$ 1,136,785.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,136,785.00</b>
<b>GOVERNMENTAL</b>						
CONSTRUCTION IN PROGRESS	\$ 434,703.40	\$ 57,782.84	\$ -	\$ -	\$ -	\$ 492,486.24
EQUIPMENT	\$ 67,769.96	\$ -	\$ -	\$ -	\$ -	\$ 67,769.96
INFRASTRUCTURE	\$ 12,496,360.14	\$ -	\$ -	\$ -	\$ -	\$ 12,496,360.14
LAND	\$ 126,482.25	\$ -	\$ -	\$ -	\$ -	\$ 126,482.25
OFFICE EQUIPMENT	\$ 31,057.12	\$ -	\$ -	\$ -	\$ -	\$ 31,057.12
VEHICLES & EQUIPMENT	\$ 1,527,127.00	\$ 2,165.00	\$ -	\$ -	\$ -	\$ 1,529,292.00
<b>SUBTOTAL</b>	<b>\$ 59,947.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,743,447.71</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 16,063,145.28</b>	<b>\$ 59,947.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,123,093.12</b>

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Balance Sheet**  
**As of 1/31/2024**

<b>ACCUM DEPR. ACCOUNTS</b>	<b>Beginning</b>		<b>Less</b>		<b>Ending</b>
	<b>Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Reclassifications</b>	<b>Balance</b>
<b>GENERAL FUND</b>	<b>12/31/2023</b>				<b>1/31/2024</b>
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	18,988.88	33.60	-	-	19,022.48
OFFICE EQUIPMENT	7,915,369.63	23,449.63	-	-	7,938,819.26
298 KINGSBURY BLDG	19,185.18	60.68	-	-	19,245.86
UTILITY PLANT	116,962.78	2,669.46	-	-	119,632.24
VEHICLES & EQUIPMENT	7,776.34	176.97	-	-	7,953.31
	770,283.43	2,723.79	-	-	773,007.22
<b>SUBTOTAL</b>	<b>\$ 8,848,566.24</b>	<b>\$ 29,114.13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,877,680.37</b>
<b>SNOW FUND</b>					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	41,727.92	23.86	-	-	41,751.78
LAND	39,557.93	140.66	-	-	39,698.59
OFFICE EQUIPMENT	-	-	-	-	-
UTILITY PLANT	7,022.23	64.99	-	-	7,087.22
VEHICLES & EQUIPMENT	7,233.55	164.65	-	-	7,398.20
	383,836.37	4,464.02	-	-	388,300.39
<b>SUBTOTAL</b>	<b>\$ 479,378.00</b>	<b>\$ 4,858.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 484,236.18</b>
<b>TAHOE BOND ACT</b>					
INFRASTRUCTURE	\$ 644,178.11	\$ -	\$ -	\$ -	\$ 644,178.11
<b>SUBTOTAL</b>	<b>\$ 644,178.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 644,178.11</b>
<b>GOVERNMENTAL</b>					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	60,716.80	57.46	-	-	60,774.26
LAND	8,599,105.67	23,590.29	-	-	8,622,695.96
OFFICE EQUIPMENT	19,185.18	60.68	-	-	19,245.86
298 KINGSBURY BLDG.	123,985.01	2,734.45	-	-	126,719.46
UTILITY PLANT	116,962.78	2,669.46	-	-	15,351.51
VEHICLES & EQUIPMENT	15,009.89	341.62	-	-	1,161,307.61
	1,154,119.80	7,187.81	-	-	1,161,307.61
<b>SUBTOTAL</b>	<b>\$ 36,641.77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,167,402.27</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 9,972,122.35</b>	<b>\$ 33,972.31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,006,094.66</b>

**JANUARY 2024**

**STATEMENT OF REVENUE**

**AND EXPENDITURES**

**ALL FUND COMBINED**



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 1/1/2024 Through 1/31/2024**

**DRAFT**

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	90,782.43	106,375.00	(15,592.57)	484,918.06	567,332.00	(82,413.94)	709,165.00	(224,246.94)	(31.62)%
PERSONAL PROPERTY TAX	2,845.85	2,604.00	241.85	4,836.98	3,104.00	1,732.98	4,104.00	732.98	17.86%
ADVALOREM MAKE-UP	71,880.95	84,229.00	(12,348.05)	383,954.99	449,223.00	(65,268.01)	561,529.00	(177,574.01)	(31.62)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	460,874.19	460,874.00	0.19	790,070.00	(329,195.81)	(41.67)%
<b>Total TAXES</b>	<b>231,348.40</b>	<b>259,047.00</b>	<b>(27,698.60)</b>	<b>1,334,584.22</b>	<b>1,480,533.00</b>	<b>(145,948.78)</b>	<b>2,064,868.00</b>	<b>(730,283.78)</b>	<b>(35.37)%</b>
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	87,248.92	34,699.00	52,549.92	609,958.28	242,889.00	367,069.28	416,386.00	193,572.28	46.49%
PLAN REVIEW FEE	750.00	0.00	750.00	4,000.00	1,375.00	2,625.00	2,500.00	1,500.00	60.00%
RENTAL INCOME	8,679.03	8,613.00	66.03	58,159.13	60,288.00	(2,128.87)	103,353.00	(45,193.87)	(43.73)%
OTHER REVENUE	(0.20)	2,248.00	(2,248.20)	22,839.46	15,736.00	7,103.46	26,976.00	(4,136.54)	(15.33)%
<b>Total MISCELLANEOUS</b>	<b>96,677.75</b>	<b>45,560.00</b>	<b>51,117.75</b>	<b>694,956.87</b>	<b>320,288.00</b>	<b>374,668.87</b>	<b>549,215.00</b>	<b>145,741.87</b>	<b>26.54%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	507,161.17	497,212.00	9,949.17	3,413,710.32	3,420,655.00	(6,944.68)	5,906,715.00	(2,493,004.68)	(42.21)%
RESIDENTIAL TIER 1 CONSUMPTION	21,909.45	30,208.00	(8,298.55)	208,654.95	228,654.00	(19,999.05)	361,400.00	(152,745.05)	(42.26)%
RESIDENTIAL TIER 2 CONSUMPTION	(1,821.92)	2,720.00	(4,541.92)	38,346.64	46,240.00	(7,893.36)	68,000.00	(29,653.36)	(43.61)%
RESIDENTIAL TIER 3 CONSUMPTION	886.17	2,796.00	(1,909.83)	39,882.05	51,027.00	(11,144.95)	69,900.00	(30,017.95)	(42.94)%
RESIDENTIAL FIRE PROTECTION	7,266.53	6,940.00	326.53	49,358.96	48,577.00	781.96	83,277.00	(33,918.04)	(40.73)%
USER FEES - COMMERCIAL	39,341.58	39,207.00	134.58	273,260.18	288,941.00	4,319.18	464,981.00	(191,720.82)	(41.23)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	54,913.46	54,912.00	1.46	94,137.00	(39,223.54)	(41.67)%
COMMERCIAL CONSUMPTION	27,017.84	10,442.00	16,575.84	107,579.07	91,313.00	16,266.07	123,007.00	(15,427.93)	(12.54)%
PENALTIES ON USER FEES	8,561.16	6,248.00	2,313.16	55,485.56	43,736.00	11,752.56	74,976.00	(19,487.44)	(25.99)%
SERVICE CHARGES	911.25	1,200.00	(288.75)	7,674.72	8,400.00	(725.28)	14,400.00	(6,725.28)	(46.70)%
RETURN CHECK FEES	20.00	40.00	(20.00)	210.05	280.00	(69.95)	480.00	(269.95)	(56.24)%
CONNECTION FEES	0.00	0.00	0.00	53,600.00	24,000.00	29,600.00	31,000.00	22,600.00	72.90%
TRANSFER FEE REVENUE	825.00	450.00	375.00	5,767.41	3,149.00	2,618.41	5,400.00	367.41	6.80%
SERVLINE ADMIN REVENUE	153.93	153.00	0.93	1,068.87	1,073.00	(4.13)	1,838.00	(769.13)	(41.85)%
SERVLINE LOSS INSURANCE	1,220.97	1,317.00	(96.03)	8,509.94	9,216.00	(706.06)	15,801.00	(7,291.06)	(46.14)%
SERVLINE LINE INSURANCE	237.10	238.00	(0.90)	1,686.24	1,661.00	25.24	2,851.00	(1,164.76)	(40.85)%
<b>Total USER FEES</b>	<b>621,555.01</b>	<b>607,016.00</b>	<b>14,539.01</b>	<b>4,319,711.42</b>	<b>4,301,834.00</b>	<b>17,877.42</b>	<b>7,318,163.00</b>	<b>(2,998,451.58)</b>	<b>(40.97)%</b>
<b>Total REVENUES</b>	<b>949,561.16</b>	<b>911,623.00</b>	<b>37,938.16</b>	<b>6,349,252.51</b>	<b>6,102,655.00</b>	<b>246,597.51</b>	<b>9,932,246.00</b>	<b>(3,582,993.49)</b>	<b>(36.07)%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 1/1/2024 Through 1/31/2024**

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	42,115.47	42,901.00	785.53	228,912.45	300,307.00	71,394.55	514,813.00	285,900.55	55.53%
PAYROLL - MAINTENANCE	34,625.19	46,293.00	11,667.81	226,383.18	324,047.00	97,663.82	555,512.00	329,128.82	59.25%
PAYROLL - OFFICE	13,366.26	14,638.00	1,271.74	98,019.37	102,463.00	4,443.63	175,655.00	77,635.63	44.20%
EMPLOYEE BENEFITS - FICA/MEDIC	1,469.58	1,607.00	137.42	8,915.04	11,243.00	2,327.96	19,278.00	10,362.96	53.76%
EMPLOYEE BENEFITS - MED. INS	34,736.92	45,864.00	11,127.08	173,960.44	249,353.00	75,492.56	406,983.00	233,122.56	57.28%
EMPLOYEE BENEFITS - PERS	18,296.98	25,088.00	6,791.02	142,435.25	175,617.00	33,181.75	301,066.00	158,630.75	52.69%
EMPLOYEE BENEFITS - SIIS	2,549.75	1,987.00	(562.75)	2,217.37	7,281.00	5,063.63	13,238.00	11,020.63	83.25%
UNIFORMS	1,670.00	4,681.00	3,011.00	3,568.83	9,360.00	5,791.17	9,360.00	5,791.17	61.87%
OPEB EXPENSE	4,611.17	15,822.00	11,210.83	32,278.19	110,755.00	78,476.81	189,874.00	157,595.81	83.00%
ACCRUED LEAVE EXPENSE	(14,010.84)	1,875.00	15,885.84	(4,536.19)	13,124.00	17,660.19	22,500.00	27,036.19	120.16%
OTHER PAYROLL EXPENSES	791.53	88.00	(703.53)	2,409.46	3,810.00	1,400.54	4,250.00	1,840.54	43.31%
CAR ALLOWANCE EXPENSE	(178.37)	(443.00)	(264.63)	(2,844.51)	(3,096.00)	(251.49)	(5,300.00)	(2,455.49)	46.33%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>140,043.64</b>	<b>200,401.00</b>	<b>60,357.36</b>	<b>911,618.88</b>	<b>1,304,264.00</b>	<b>392,645.12</b>	<b>2,207,229.00</b>	<b>1,295,610.12</b>	<b>58.70%</b>
<b>OPERATING EXPENSES</b>									
<b>ACCOUNTING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,728.28</b>	<b>45,000.00</b>	<b>(7,728.28)</b>	<b>45,000.00</b>	<b>(7,728.28)</b>	<b>(17.17)%</b>
LEGAL	2,506.00	4,833.00	2,327.00	17,856.75	33,831.00	15,974.25	58,000.00	40,143.25	69.21%
ENGINEERING & SURVEYING	16,812.50	5,667.00	(11,145.50)	122,358.51	40,165.00	(82,193.51)	68,500.00	(53,858.51)	(78.63)%
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%
ROAD MAINTENANCE & SUPPLIES	116.20	0.00	(116.20)	553,924.20	17,500.00	(536,424.20)	30,000.00	(523,924.20)	(1,746.41)%
SNOW REMOVAL - PLOWING	73,333.13	180,000.00	106,666.87	87,889.38	430,000.00	342,110.62	775,000.00	687,110.62	88.66%
SNOW REMOVAL - SANDING	15,251.95	15,000.00	(251.95)	17,927.75	36,500.00	18,572.25	75,000.00	57,072.25	76.10%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	181,413.25	181,413.00	(0.25)	544,239.75	544,240.00	0.25	725,653.00	181,413.25	25.00%
DCLTSA ASSESSMENTS	121,007.25	121,507.00	499.75	363,021.75	364,522.00	1,500.25	486,029.00	123,007.25	25.31%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,590.11	7,741.00	150.89	52,663.04	54,185.00	1,521.96	92,898.00	40,234.96	43.31%
BUILDING REPAIRS AND MAINT.	994.12	6,967.00	5,972.88	8,794.83	48,763.00	39,968.17	83,599.00	74,804.17	89.48%
COMPUTER EXPENSE	2,234.98	8,137.00	5,902.02	44,094.59	82,532.00	38,437.41	135,639.00	91,544.41	67.49%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%
DUES & SUBSCRIPTIONS	0.00	359.00	359.00	11,457.56	13,321.00	1,863.44	14,743.00	3,285.44	22.28%



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 1/1/2024 Through 1/31/2024**

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	8,898.07	18,654.00	9,755.93	60,716.04	139,128.00	78,411.96	232,698.00	171,981.96	73.91%
EQUIPMENT RENTAL	612.30	606.00	(6.30)	8,205.58	8,389.00	183.42	14,340.00	6,134.42	42.78%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	5,252.43	30,350.00	25,097.57	30,630.00	25,377.57	82.85%
SECURITY EXPENSE	2,431.00	2,755.00	324.00	9,767.04	12,010.00	2,242.96	18,171.00	8,403.96	46.25%
INSURANCE AND BONDS	1,458.07	1,355.00	(103.07)	131,795.14	134,631.00	2,835.86	141,406.00	9,610.86	6.80%
SAFETY EQUIPMENT	0.00	125.00	125.00	235.86	875.00	639.14	1,100.00	864.14	78.56%
INVENTORY PARTS	197.90	7,500.00	7,302.10	11,389.82	15,500.00	4,110.18	15,500.00	4,110.18	26.52%
METER REPAIR & MAINT	5,400.00	0.00	(5,400.00)	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	0.00	0.00	0.00	(1,902.00)	250.00	2,152.00	250.00	2,152.00	860.80%
MISCELLANEOUS EXPENDITURES	2,593.99	2,857.00	263.01	8,301.75	20,003.00	11,701.25	34,288.00	25,986.25	75.79%
OFFICE JANITORIAL	1,260.00	1,862.00	602.00	11,391.00	13,033.00	1,642.00	22,347.00	10,956.00	49.03%
OFFICE AND FACILITIES RENT	5,416.40	5,416.00	(0.40)	37,928.00	37,912.00	(16.00)	43,328.00	5,400.00	12.46%
OFFICE SUPPLIES	895.15	4,517.00	3,621.85	4,363.65	31,815.00	27,451.35	54,591.00	50,227.35	92.01%
PERMITS AND FEES	585.64	660.00	74.36	5,448.63	6,640.00	1,191.37	9,911.00	4,462.37	45.02%
POSTAGE	0.00	0.00	0.00	5,995.59	7,498.00	1,502.41	15,000.00	9,004.41	60.03%
PUBLICATION CHARGES	165.00	0.00	(165.00)	1,468.00	2,070.00	602.00	7,300.00	5,832.00	79.89%
SHOP SUPPLIES/SMALL TOOLS	131.78	583.00	451.22	1,988.47	4,083.00	2,094.53	7,000.00	5,011.53	71.59%
TELEPHONE	1,198.40	1,396.00	197.60	8,976.32	9,764.00	787.68	16,740.00	7,763.68	46.38%
TRAINING AND SEMINARS	0.00	2,969.00	2,969.00	1,450.00	20,776.00	19,326.00	35,620.00	34,170.00	95.93%
TRAVEL	0.00	1,759.00	1,759.00	2,148.35	12,305.00	10,156.65	21,100.00	18,951.65	89.82%
TRUSTEE FEES	3,750.00	3,750.00	0.00	26,250.00	26,250.00	0.00	45,000.00	18,750.00	41.67%
UTILITIES - GAS & ELECTRIC	25,310.53	24,761.00	(549.53)	183,586.79	176,132.00	(7,454.79)	305,299.00	121,712.21	39.87%
VEHICLE EXP FUEL/OIL/SUPP	9,479.55	10,696.00	1,216.45	30,903.96	74,873.00	43,969.04	128,358.00	97,454.04	75.92%
VEH EXP R&M	5,524.02	4,663.00	(861.02)	26,920.41	32,642.00	5,721.59	55,959.00	29,038.59	51.89%
WATER MONITORING/SAMPLING	1,602.00	1,447.00	(155.00)	9,799.00	10,126.00	327.00	17,359.00	7,560.00	43.55%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.89)%
WATER DIST SYSTEM EXPENSE	302.03	5,543.00	5,240.97	10,311.18	38,803.00	28,491.82	66,520.00	56,208.82	84.50%
WATER TREATMENT SYSTEM EXP	1,101.02	6,076.00	4,974.98	26,736.49	42,530.00	15,793.51	72,910.00	46,173.51	63.33%
AMORTIZATION OF BONDS	869.49	870.00	0.51	6,086.43	6,087.00	0.57	10,434.00	4,347.57	41.67%
DEPRECIATION EXPENSE	121,500.28	115,922.00	(5,578.28)	828,306.17	811,447.00	(16,859.17)	1,391,057.00	562,750.83	40.45%
<b>Total OPERATING EXPENSES</b>	<b>621,942.11</b>	<b>758,416.00</b>	<b>136,473.89</b>	<b>3,366,248.42</b>	<b>3,538,177.00</b>	<b>171,928.58</b>	<b>5,531,173.00</b>	<b>2,164,924.58</b>	<b>39.14%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures All Funds Combined**  
**From 1/1/2024 Through 1/31/2024**

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	23,431.11	25,542.00	2,110.89	172,474.48	178,790.00	6,315.52	306,497.00	134,022.52	43.73%
CAPITAL OUTLAY	300,484.15	161,193.00	(139,291.15)	3,925,484.25	9,086,045.00	5,160,560.75	11,058,000.00	7,132,515.75	64.50%
<b>Total OTHER EXPENSES</b>	<u>323,915.26</u>	<u>186,735.00</u>	<u>(137,180.26)</u>	<u>4,097,958.73</u>	<u>9,264,835.00</u>	<u>5,166,876.27</u>	<u>11,364,497.00</u>	<u>7,266,538.27</u>	<u>63.94%</u>
<b>Total EXPENDITURES</b>	<u>1,085,901.01</u>	<u>1,145,552.00</u>	<u>59,650.99</u>	<u>8,375,826.03</u>	<u>14,107,276.00</u>	<u>5,731,449.97</u>	<u>19,102,899.00</u>	<u>10,727,072.97</u>	<u>56.15%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>(136,339.85)</u>	<u>(233,929.00)</u>	<u>97,589.15</u>	<u>(2,026,573.52)</u>	<u>(8,004,621.00)</u>	<u>5,978,047.48</u>	<u>(9,170,653.00)</u>	<u>7,144,079.48</u>	<u>(77.90)%</u>

**JANUARY 2024**

**STATEMENT OF REVENUE  
AND EXPENDITURES**

**(BY FUND)**

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

DRAFT

<b>GENERAL FUND (10)</b>	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>TAXES</b>									
ADVALOREM TAXES	90,782.43	106,375.00	(15,592.57)	484,918.06	567,332.00	(82,413.94)	709,165.00	(224,246.94)	(31.62)%
PERSONAL PROPERTY TAX	2,845.85	2,604.00	241.85	4,836.98	3,104.00	1,732.98	4,104.00	732.98	17.86%
ADVALOREM MAKE-UP	71,880.95	84,229.00	(12,348.05)	383,954.99	449,223.00	(65,268.01)	561,529.00	(177,574.01)	(31.62)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	460,874.19	460,874.00	0.19	790,070.00	(329,195.81)	-41.67 %
<b>Total TAXES</b>	<u>231,348.40</u>	<u>259,047.00</u>	(27,698.60)	<u>1,334,584.22</u>	<u>1,480,533.00</u>	(145,948.78)	<u>2,064,868.00</u>	(730,283.78)	(35.37)%
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	38,047.65	9,715.00	28,332.65	241,866.89	68,008.00	173,858.89	116,588.00	125,278.89	107.45%
OTHER REVENUE	0.00	83.00	(83.00)	1,053.32	584.00	469.32	1,000.00	53.32	5.33%
<b>Total MISCELLANEOUS</b>	<u>38,047.65</u>	<u>9,798.00</u>	28,249.65	<u>242,920.21</u>	<u>68,592.00</u>	174,328.21	<u>117,588.00</u>	125,332.21	106.59%
<b>Total REVENUES</b>	<u>269,396.05</u>	<u>268,845.00</u>	551.05	<u>1,577,504.43</u>	<u>1,549,125.00</u>	28,379.43	<u>2,182,456.00</u>	(604,951.57)	(27.72)%
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	6,317.34	6,435.00	117.66	34,336.99	45,046.00	10,709.01	77,222.00	42,885.01	55.53%
PAYROLL - MAINTENANCE	4,881.23	4,764.00	(117.23)	16,148.24	33,342.00	17,193.76	57,158.00	41,009.76	71.75%
PAYROLL - OFFICE	2,004.94	2,196.00	191.06	14,702.91	15,370.00	667.09	26,349.00	11,646.09	44.20%
EMPLOYEE BENEFITS - FICA/MEDIC	260.73	200.00	(60.73)	1,067.55	1,395.00	327.45	2,392.00	1,324.45	55.37%
EMPLOYEE BENEFITS - MED. INS	5,526.88	6,865.00	1,338.12	20,350.68	38,128.00	17,777.32	62,528.00	42,177.32	67.45%
EMPLOYEE BENEFITS - PERS	2,172.87	3,220.00	1,047.13	15,474.00	22,540.00	7,066.00	38,641.00	23,167.00	59.95%
EMPLOYEE BENEFITS - SII/S	365.37	296.00	(69.37)	989.67	1,085.00	95.33	1,975.00	985.33	49.89%
UNIFORMS	299.26	702.00	402.74	616.44	1,404.00	787.56	1,404.00	787.56	56.09%
OPEB EXPENSE	345.84	1,266.00	920.16	2,420.88	8,860.00	6,439.12	15,190.00	12,769.12	84.06%
ACCRUED LEAVE EXPENSE	(2,102.69)	292.00	2,394.69	(433.44)	2,041.00	2,474.44	3,500.00	3,933.44	112.38%
OTHER PAYROLL EXPENSES	186.87	46.00	(140.87)	749.08	320.00	(429.08)	550.00	(199.08)	(36.20)%
CAR ALLOWANCE EXPENSE	(26.76)	(67.00)	(40.24)	(426.68)	(467.00)	(40.32)	(800.00)	(373.32)	46.66%
<b>Total PAYROLL RELATED EXPENSES</b>	<u>20,231.88</u>	<u>26,215.00</u>	5,983.12	<u>105,996.32</u>	<u>169,064.00</u>	63,067.68	<u>286,109.00</u>	180,112.68	62.95%
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	47.65	241.00	193.35	1,632.31	1,690.00	57.69	2,900.00	1,267.69	43.71%
ENGINEERING & SURVEYING	16,119.50	2,917.00	(13,202.50)	117,047.90	20,417.00	(96,630.90)	35,000.00	(82,047.90)	(234.42)%
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

**DRAFT**

<b>GENERAL FUND (10)</b>	<b>Current Period Actual</b>	<b>Current Period Budget</b>	<b>Current Period Budget Variance</b>	<b>Current Year Actual</b>	<b>YTD Budget</b>	<b>YTD Budget Variance</b>	<b>Total Budget Revised</b>	<b>Total Budget Variance</b>	<b>Percent Total Budget Remaining</b>
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
BUILDING REPAIRS AND MAINT.	34.87	169.00	124.13	293.83	1,111.00	817.17	1,904.00	1,610.17	84.57%
COMPUTER EXPENSE	90.94	447.00	356.06	1,007.51	3,319.00	2,311.49	5,551.00	4,543.49	81.85%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	560.59	567.00	26.41	674.00	113.41	16.83%
EQUIP. SUPPLIES/MAINT./REPAIRS	461.87	375.00	(86.87)	544.11	2,625.00	2,080.89	4,500.00	3,955.89	87.91%
EQUIPMENT RENTAL	20.81	26.00	5.19	118.82	183.00	64.18	314.00	195.18	62.16%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	26.77	20,350.00	20,323.23	20,630.00	20,603.23	99.87%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	42.00	42.00	42.00	42.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	8,151.00	3,732.00	8,151.00	3,732.00	45.79%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	44.44	588.00	543.56	194.05	4,117.00	3,922.95	7,057.00	6,862.95	97.25%
OFFICE JANITORIAL	23.00	64.00	41.00	259.55	451.00	191.45	773.00	513.45	66.42%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	1,895.74	1,895.00	(0.74)	2,166.00	270.26	12.48%
OFFICE SUPPLIES	47.52	261.00	213.48	193.83	1,829.00	1,635.17	3,135.00	2,941.17	93.82%
PERMITS AND FEES	0.00	0.00	0.00	135.86	67.00	(68.86)	67.00	(68.86)	(102.78)%
PUBLICATION CHARGES	4.43	0.00	(4.43)	199.58	100.00	(99.58)	265.00	65.42	24.69%
TELEPHONE	13.49	14.00	0.51	91.34	94.00	2.66	162.00	70.66	43.62%
TRAINING AND SEMINARS	0.00	394.00	394.00	185.25	2,757.00	2,571.75	4,726.00	4,540.75	96.08%
TRAVEL	0.00	188.00	188.00	81.79	1,313.00	1,231.21	2,250.00	2,168.21	96.36%
TRUSTEE FEES	187.50	188.00	0.50	1,312.50	1,313.00	0.50	2,250.00	937.50	41.67%
UTILITIES - GAS & ELECTRIC	21.97	101.00	79.03	244.69	365.00	120.31	1,014.00	769.31	75.87%
VEHICLE EXP FUEL/OIL/SUPP	973.81	1,120.00	146.19	4,511.57	7,838.00	3,326.43	13,436.00	8,924.43	66.42%
VEH EXP R&M	2,234.00	843.00	(1,391.00)	7,907.61	5,904.00	(2,003.61)	10,121.00	2,213.39	21.87%
<b>Total OPERATING EXPENSES</b>	<b>20,596.32</b>	<b>8,247.00</b>	<b>(12,349.32)</b>	<b>700,837.21</b>	<b>123,766.00</b>	<b>(577,069.21)</b>	<b>184,838.00</b>	<b>(515,999.21)</b>	<b>(279.16)%</b>
<b>OTHER EXPENSES</b>									
CAPITAL OUTLAY	16,290.18	5,034.00	(11,256.18)	151,738.99	1,710,136.00	1,558,397.01	1,984,760.00	1,833,021.01	92.35%
<b>Total OTHER EXPENSES</b>	<b>16,290.18</b>	<b>5,034.00</b>	<b>(11,256.18)</b>	<b>151,738.99</b>	<b>1,710,136.00</b>	<b>1,558,397.01</b>	<b>1,984,760.00</b>	<b>1,833,021.01</b>	<b>92.35%</b>
<b>Total EXPENDITURES</b>	<b>57,118.38</b>	<b>39,496.00</b>	<b>(17,622.38)</b>	<b>958,572.52</b>	<b>2,002,966.00</b>	<b>1,044,395.48</b>	<b>2,455,707.00</b>	<b>1,497,134.48</b>	<b>60.97%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>212,277.67</b>	<b>229,349.00</b>	<b>(17,071.33)</b>	<b>618,931.91</b>	<b>(453,843.00)</b>	<b>1,072,774.91</b>	<b>(273,251.00)</b>	<b>892,182.91</b>	<b>(326.51)%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	30,006.50	15,268.00	14,738.50	231,296.39	106,873.00	124,423.39	183,210.00	48,086.39	26.25%
PLAN REVIEW FEE	750.00	0.00	750.00	3,750.00	750.00	3,000.00	1,250.00	2,500.00	200.00%
OTHER REVENUE	0.00	2,150.00	(2,150.00)	18,456.91	15,050.00	3,406.91	25,800.00	(7,343.09)	28.46%
<b>Total MISCELLANEOUS</b>	<b>30,756.50</b>	<b>17,418.00</b>	<b>13,338.50</b>	<b>253,503.30</b>	<b>122,673.00</b>	<b>130,830.30</b>	<b>210,260.00</b>	<b>43,243.30</b>	<b>20.57%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	304,976.82	293,627.00	11,349.82	2,055,934.74	2,055,388.00	546.74	3,523,523.00	(1,467,588.26)	(41.65)%
RESIDENTIAL TIER 1 CONSUMPTION	20,281.58	26,320.00	(6,038.42)	190,464.23	207,270.00	(16,805.77)	329,000.00	(138,535.77)	(42.11)%
RESIDENTIAL TIER 2 CONSUMPTION	(1,821.92)	2,720.00	(4,541.92)	38,346.64	46,240.00	(7,893.36)	68,000.00	(29,653.36)	(43.61)%
RESIDENTIAL TIER 3 CONSUMPTION	886.17	2,796.00	(1,909.83)	39,882.05	51,027.00	(11,144.95)	69,900.00	(30,017.95)	(42.94)%
RESIDENTIAL FIRE PROTECTION	7,266.53	6,940.00	326.53	49,358.96	48,577.00	781.96	83,277.00	(33,918.04)	(40.73)%
USER FEES - COMMERCIAL	30,567.63	30,382.00	185.63	217,201.78	212,674.00	4,527.78	364,584.00	(147,382.22)	(40.42)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	54,913.46	54,912.00	1.46	94,137.00	(39,223.54)	(41.67)%
COMMERCIAL CONSUMPTION	23,547.15	5,339.00	18,208.15	88,696.68	68,520.00	20,176.68	88,987.00	(290.32)	(0.33)%
PENALTIES ON USER FEES	5,106.59	3,938.00	1,168.59	33,320.78	27,566.00	5,754.78	47,256.00	(13,935.22)	(29.49)%
SERVICE CHARGES	911.25	1,200.00	(288.75)	7,674.72	8,400.00	(725.28)	14,400.00	(6,725.28)	(46.70)%
RETURN CHECK FEES	20.00	40.00	(20.00)	210.05	280.00	(69.95)	480.00	(269.95)	(56.24)%
CONNECTION FEES	0.00	0.00	0.00	48,200.00	21,000.00	27,200.00	25,000.00	23,200.00	92.80%
TRANSFER FEE REVENUE	645.00	274.00	371.00	4,112.16	1,915.00	2,197.16	3,285.00	827.16	25.18%
SERVLINE ADMIN REVENUE	153.93	153.00	0.93	1,068.87	1,073.00	(4.13)	1,838.00	(769.13)	(41.85)%
SERVLINE LOSS INSURANCE	1,220.97	1,317.00	(96.03)	8,509.94	9,216.00	(706.06)	15,801.00	(7,291.06)	(46.14)%
SERVLINE LINE INSURANCE	237.10	238.00	(0.90)	1,686.24	1,661.00	25.24	2,851.00	(1,164.76)	(40.85)%
<b>Total USER FEES</b>	<b>401,843.58</b>	<b>383,129.00</b>	<b>18,714.58</b>	<b>2,839,581.30</b>	<b>2,815,719.00</b>	<b>23,862.30</b>	<b>4,732,319.00</b>	<b>(11,892,737.70)</b>	<b>(40.00)%</b>
<b>Total REVENUES</b>	<b>432,600.08</b>	<b>400,547.00</b>	<b>32,053.08</b>	<b>3,093,084.60</b>	<b>2,938,392.00</b>	<b>154,692.60</b>	<b>4,942,579.00</b>	<b>(11,849,494.40)</b>	<b>(37.42)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	24,686.50	20,272.00	(4,414.50)	118,370.10	141,908.00	23,537.90	243,268.00	124,897.90	51.34%
PAYROLL - MAINTENANCE	27,000.23	38,127.00	(11,126.77)	199,443.34	266,891.00	67,447.66	457,526.00	258,082.66	56.41%
PAYROLL - OFFICE	5,346.50	5,855.00	(508.50)	39,207.76	40,987.00	1,779.24	70,262.00	31,054.24	44.20%
EMPLOYEE BENEFITS - FICAMEDIC	886.16	992.00	(105.84)	5,651.38	6,947.00	1,295.62	11,907.00	6,255.62	52.54%



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

**DRAFT**

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - MED. INS	19,336.77	27,207.00	7,870.23	110,730.24	146,572.00	35,841.76	238,732.00	128,001.76	53.62%
EMPLOYEE BENEFITS - PERS	11,530.97	15,554.00	4,023.03	92,209.81	108,879.00	16,669.19	186,649.00	94,439.19	50.60%
EMPLOYEE BENEFITS - SIIIS	1,731.10	1,322.00	(409.10)	555.00	4,847.00	4,292.00	8,812.00	8,257.00	93.70%
UNIFORMS	1,307.00	3,481.00	2,174.00	2,567.94	6,962.00	4,394.06	6,962.00	4,394.06	63.11%
OPEB EXPENSE	3,389.21	11,550.00	8,160.79	23,724.47	80,853.00	57,128.53	138,608.00	114,883.53	82.88%
ACCRUED LEAVE EXPENSE	(10,977.83)	1,083.00	12,060.83	(6,833.91)	7,585.00	14,418.91	13,000.00	19,833.91	152.57%
OTHER PAYROLL EXPENSES	310.21	0.00	(310.21)	822.88	3,200.00	2,377.12	3,200.00	2,377.12	74.28%
CAR ALLOWANCE EXPENSE	(133.78)	(334.00)	(200.22)	(2,133.43)	(2,335.00)	(201.57)	(4,000.00)	(1,866.57)	46.66%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>84,413.04</b>	<b>125,109.00</b>	<b>40,695.96</b>	<b>584,315.58</b>	<b>813,296.00</b>	<b>228,980.42</b>	<b>1,374,926.00</b>	<b>790,610.42</b>	<b>57.50%</b>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	31,636.97	27,000.00	(4,636.97)	27,000.00	(4,636.97)	(17.17)%
LEGAL	2,124.82	2,900.00	775.18	10,973.89	20,300.00	9,326.11	34,800.00	23,826.11	68.47%
ENGINEERING & SURVEYING	495.00	1,896.00	1,401.00	4,013.50	13,270.00	9,256.50	22,750.00	18,736.50	82.36%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	3,946.86	4,110.00	163.14	27,835.52	28,768.00	932.48	49,318.00	21,482.48	43.56%
BUILDING REPAIRS AND MAINT.	492.59	2,500.00	2,007.41	4,011.76	17,500.00	13,488.24	30,000.00	25,988.24	86.63%
COMPUTER EXPENSE	1,461.27	5,090.00	3,628.73	29,625.81	50,679.00	21,053.19	88,179.00	58,553.19	66.40%
DUES & SUBSCRIPTIONS	0.00	200.00	200.00	7,162.19	8,084.00	921.81	9,038.00	1,875.81	20.75%
EQUIP. SUPPLIES/MAINT./REPAIRS	461.88	550.00	88.12	2,603.14	12,000.00	9,396.86	14,750.00	12,146.86	82.35%
EQUIPMENT RENTAL	429.55	463.00	33.45	5,008.72	5,287.00	278.28	9,146.00	4,137.28	45.24%
SECURITY EXPENSE	1,403.39	1,800.00	396.61	5,126.60	6,725.00	1,598.40	9,531.00	4,404.40	46.21%
INSURANCE AND BONDS	1,458.07	1,355.00	(103.07)	92,845.65	93,133.00	287.35	99,908.00	7,062.35	7.07%
SAFETY EQUIPMENT	0.00	100.00	100.00	235.86	300.00	64.14	500.00	264.14	52.83%
INVENTORY PARTS	197.90	7,000.00	6,802.10	11,389.82	15,000.00	3,610.18	15,000.00	3,610.18	24.07%
METER REPAIR & MAINT	5,400.00	0.00	(5,400.00)	5,400.00	15,000.00	9,600.00	30,000.00	24,600.00	82.00%
LIEN FEES	0.00	0.00	0.00	(1,902.00)	250.00	2,152.00	250.00	2,152.00	860.80%
MISCELLANEOUS EXPENDITURES	295.44	833.00	537.56	1,645.16	5,835.00	4,189.84	10,000.00	8,354.84	83.55%
OFFICE JANITORIAL	276.00	773.00	497.00	3,114.60	5,409.00	2,294.40	9,274.00	6,159.40	66.42%
OFFICE AND FACILITIES RENT	3,249.84	3,250.00	0.16	22,748.88	22,748.00	(0.88)	25,998.00	3,249.12	12.50%
OFFICE SUPPLIES	601.31	2,658.00	2,056.69	2,563.35	18,600.00	16,036.65	31,890.00	29,326.65	91.96%
PERMITS AND FEES	585.64	660.00	74.36	4,865.77	5,500.00	634.23	8,771.00	3,905.23	44.52%
POSTAGE	0.00	0.00	0.00	3,177.67	3,974.00	796.33	7,950.00	4,772.33	60.03%
PUBLICATION CHARGES	49.50	0.00	(49.50)	570.70	1,180.00	609.30	3,180.00	2,609.30	82.05%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

**DRAFT**

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SHOP SUPPLIES/SMALL TOOLS	131.78	583.00	451.22	1,988.47	4,083.00	2,094.53	7,000.00	5,011.53	71.59%
TELEPHONE	1,090.46	1,232.00	141.54	7,982.29	8,624.00	641.71	14,784.00	6,801.71	46.01%
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	692.35	13,398.00	12,705.65	22,988.00	22,275.65	96.99%
TRAVEL	0.00	1,117.00	1,117.00	1,148.90	7,819.00	6,670.10	13,404.00	12,255.10	91.43%
TRUSTEE FEES	2,250.00	2,250.00	0.00	15,750.00	15,750.00	0.00	27,000.00	11,250.00	41.67%
UTILITIES - GAS & ELECTRIC	21,811.22	20,457.00	(1,354.22)	160,756.95	150,865.00	(9,891.95)	255,702.00	94,945.05	37.13%
VEHICLE EXP FUEL/OIL/SUPP	7,158.27	8,290.00	1,131.73	23,238.99	58,033.00	34,794.01	99,486.00	76,247.01	76.64%
VEH EXP R&M	3,158.02	3,039.00	(119.02)	15,989.41	21,272.00	5,282.59	36,467.00	20,477.59	56.15%
WATER MONITORING/SAMPLING	1,602.00	1,447.00	(155.00)	9,799.00	10,126.00	327.00	17,359.00	7,560.00	43.55%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.88)%
WATER DIST SYSTEM EXPENSE	302.03	5,543.00	5,240.97	10,311.18	38,803.00	28,491.82	66,520.00	56,208.82	84.50%
WATER TREATMENT SYSTEM EXP	1,101.02	6,076.00	4,974.98	26,736.49	42,530.00	15,793.51	72,910.00	46,173.51	63.33%
AMORTIZATION OF BONDS	869.49	870.00	0.51	6,086.43	6,087.00	0.57	10,434.00	4,347.57	41.67%
DEPRECIATION EXPENSE	116,003.86	111,253.00	(4,750.86)	792,839.53	778,769.00	(14,070.53)	1,335,034.00	542,194.47	40.61%
<b>Total OPERATING EXPENSES</b>	<b>178,407.21</b>	<b>200,209.00</b>	<b>21,801.79</b>	<b>1,364,850.22</b>	<b>1,581,584.00</b>	<b>216,733.78</b>	<b>2,565,184.00</b>	<b>1,200,333.78</b>	<b>46.79%</b>
<b>OTHER EXPENSES</b>									
INTEREST EXPENSE	23,431.11	25,542.00	2,110.89	172,474.48	178,790.00	6,315.52	306,497.00	134,022.52	43.73%
CAPITAL OUTLAY	201,189.44	100,159.00	(101,030.44)	2,896,647.13	6,458,159.00	3,561,511.87	7,985,340.00	5,088,692.87	63.73%
<b>Total OTHER EXPENSES</b>	<b>224,620.55</b>	<b>125,701.00</b>	<b>(98,919.55)</b>	<b>3,069,121.61</b>	<b>6,636,949.00</b>	<b>3,567,827.39</b>	<b>8,291,837.00</b>	<b>5,222,715.39</b>	<b>62.99%</b>
<b>Total EXPENDITURES</b>	<b>487,440.80</b>	<b>451,019.00</b>	<b>(36,421.80)</b>	<b>5,018,287.41</b>	<b>9,031,829.00</b>	<b>4,013,541.59</b>	<b>12,231,947.00</b>	<b>7,213,659.59</b>	<b>58.97%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(54,840.72)</b>	<b>(50,472.00)</b>	<b>(4,368.72)</b>	<b>(1,925,202.81)</b>	<b>(6,093,437.00)</b>	<b>4,168,234.19</b>	<b>(7,289,368.09)</b>	<b>5,364,165.19</b>	<b>(73.59)%</b>



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

**DRAFT**

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	17,498.61	7,287.00	10,211.61	127,267.59	51,006.00	76,261.59	87,441.00	39,826.59	45.55%
PLAN REVIEW FEE	0.00	0.00	0.00	250.00	625.00	(375.00)	1,250.00	(1,000.00)	(80.00)%
OTHER REVENUE	0.00	13.00	(13.00)	2,270.37	88.00	2,182.37	150.00	2,120.37	1,413.56%
<b>Total MISCELLANEOUS</b>	<b>17,498.61</b>	<b>7,300.00</b>	<b>10,198.61</b>	<b>129,787.96</b>	<b>51,719.00</b>	<b>78,068.96</b>	<b>88,841.00</b>	<b>40,946.96</b>	<b>46.09%</b>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	144,804.94	146,108.00	(1,303.06)	1,015,754.61	1,022,751.00	(6,996.39)	1,753,291.00	(737,536.39)	(42.07)%
RESIDENTIAL TIER 1 CONSUMPTION	1,627.87	3,888.00	(2,260.13)	18,190.72	21,384.00	(3,193.28)	32,400.00	(14,209.28)	(43.86)%
USER FEES - COMMERCIAL	3,503.20	3,533.00	(29.80)	24,522.40	24,731.00	(208.60)	42,401.00	(17,878.60)	(42.17)%
COMMERCIAL CONSUMPTION	3,470.69	5,103.00	(1,632.31)	18,882.39	22,793.00	(3,910.61)	34,020.00	(15,137.61)	(44.50)%
PENALTIES ON USER FEES	2,584.32	1,660.00	904.32	16,641.39	11,760.00	4,881.39	20,160.00	(3,518.61)	(17.45)%
CONNECTION FEES	0.00	0.00	0.00	5,400.00	3,000.00	2,400.00	6,000.00	(600.00)	(10.00)%
TRANSFER FEE REVENUE	127.50	131.00	(3.50)	1,233.75	919.00	314.75	1,575.00	(341.25)	(21.67)%
<b>Total USER FEES</b>	<b>156,118.52</b>	<b>160,443.00</b>	<b>(4,324.48)</b>	<b>1,100,625.26</b>	<b>1,107,338.00</b>	<b>(6,712.74)</b>	<b>1,889,847.00</b>	<b>(789,221.74)</b>	<b>(41.76)%</b>
<b>Total REVENUES</b>	<b>173,617.13</b>	<b>167,743.00</b>	<b>5,874.13</b>	<b>1,230,413.22</b>	<b>1,159,057.00</b>	<b>71,356.22</b>	<b>1,978,688.00</b>	<b>(748,274.78)</b>	<b>(37.82)%</b>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	8,154.45	11,092.00	2,937.55	53,356.45	77,644.00	24,287.55	133,104.00	79,747.55	59.91%
PAYROLL - OFFICE	4,009.88	4,391.00	381.12	29,405.82	30,737.00	1,331.18	52,696.00	23,289.18	44.20%
EMPLOYEE BENEFITS - FICA/MEDIC	206.14	255.00	48.86	1,441.72	1,781.00	339.28	3,056.00	1,614.28	52.82%
EMPLOYEE BENEFITS - MED. INS	5,414.11	6,855.00	1,440.89	26,697.85	35,460.00	8,762.15	57,210.00	30,512.15	53.33%
EMPLOYEE BENEFITS - PERS	2,868.96	3,848.00	979.04	23,001.46	26,936.00	3,934.54	46,179.00	23,177.54	50.19%
EMPLOYEE BENEFITS - SIS	238.95	158.00	(80.95)	225.99	577.00	351.01	1,049.00	823.01	78.46%
UNIFORMS	0.00	59.00	59.00	98.17	117.00	18.83	117.00	18.83	16.09%
OPEB EXPENSE	599.45	2,057.00	1,457.55	4,196.15	14,399.00	10,202.85	24,684.00	20,487.85	83.00%
ACCRUED LEAVE EXPENSE	(1,275.49)	333.00	1,608.49	1,019.90	2,331.00	1,311.10	4,000.00	2,980.10	74.50%
OTHER PAYROLL EXPENSES	140.91	17.00	(123.91)	264.53	115.00	(149.53)	200.00	(64.53)	(32.27)%
CAR ALLOWANCE EXPENSE	(17.83)	(42.00)	(24.17)	(284.40)	(294.00)	(9.60)	(500.00)	(215.60)	43.12%
<b>Total PAYROLL RELATED EXPENSES</b>	<b>20,339.53</b>	<b>29,023.00</b>	<b>8,683.47</b>	<b>139,423.64</b>	<b>189,803.00</b>	<b>50,379.36</b>	<b>321,794.00</b>	<b>182,370.36</b>	<b>56.67%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	15,818.49	13,500.00	(2,318.49)	13,500.00	(2,318.49)	(17.17)%
LEGAL	285.88	1,450.00	1,164.12	3,812.88	10,150.00	6,337.12	17,400.00	13,587.12	78.09%
ENGINEERING & SURVEYING	0.00	854.00	854.00	1,004.22	5,978.00	4,973.78	10,250.00	9,245.78	90.20%
ROAD MAINTENANCE & SUPPLIES	99.60	0.00	(99.60)	99.60	0.00	(99.60)	0.00	(99.60)	0.00%
DCLTSA PRO-RATA M & O	181,413.25	181,413.00	(0.25)	544,239.75	544,240.00	0.25	725,653.00	181,413.25	25.00%
DCLTSA ASSESSMENTS	121,007.25	121,507.00	499.75	363,021.75	364,522.00	1,500.25	486,029.00	123,007.25	25.31%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,580.64	2,704.00	123.36	18,356.16	18,928.00	571.84	32,453.00	14,096.84	43.44%
BUILDING REPAIRS AND MAINT.	209.19	2,618.00	2,408.81	1,762.98	18,326.00	16,563.02	31,419.00	29,656.02	94.39%
COMPUTER EXPENSE	482.73	2,350.00	1,867.27	10,146.07	22,519.00	12,372.93	34,269.00	24,122.93	70.39%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	3,174.19	4,046.00	871.81	4,346.00	1,171.81	26.96%
EQUIP. SUPPLIES/MAINT./REPAIRS	7,974.32	17,729.00	9,754.68	57,566.54	124,103.00	66,536.46	212,748.00	155,181.46	72.94%
EQUIPMENT RENTAL	124.88	80.00	(44.88)	2,331.93	2,263.00	(68.93)	3,847.00	1,515.07	39.38%
SECURITY EXPENSE	1,027.61	955.00	(72.61)	4,640.44	5,225.00	584.56	8,580.00	3,939.56	45.92%
INSURANCE AND BONDS	0.00	0.00	0.00	26,513.98	25,676.00	(837.98)	25,676.00	(837.98)	(3.26)%
INVENTORY PARTS	0.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	1,545.44	383.00	(1,162.44)	664.98	2,681.00	2,016.02	4,600.00	3,935.02	85.54%
OFFICE JANITORIAL	138.00	386.00	248.00	1,557.30	2,702.00	1,144.70	4,637.00	3,079.70	66.42%
OFFICE AND FACILITIES RENT	1,624.92	1,624.00	(0.92)	11,374.44	11,374.00	(0.44)	12,998.00	1,623.56	12.49%
OFFICE SUPPLIES	206.81	1,354.00	1,147.19	1,222.97	9,478.00	8,255.03	16,242.00	15,019.03	92.47%
PERMITS AND FEES	0.00	0.00	0.00	383.14	405.00	21.86	405.00	21.86	5.40%
POSTAGE	0.00	0.00	0.00	2,098.46	2,624.00	525.54	5,250.00	3,151.54	60.03%
PUBLICATION CHARGES	24.74	0.00	(24.74)	415.64	590.00	174.36	1,590.00	1,174.36	73.86%
TELEPHONE	80.96	136.00	55.04	811.35	952.00	140.65	1,632.00	820.65	50.28%
TRAINING AND SEMINARS	0.00	490.00	490.00	368.25	3,424.00	3,055.75	5,874.00	5,505.75	93.73%
TRAVEL	0.00	289.00	289.00	700.78	2,017.00	1,316.22	3,462.00	2,761.22	79.76%
TRUSTEE FEES	1,125.00	1,125.00	0.00	7,875.00	7,875.00	0.00	13,500.00	5,625.00	41.67%
UTILITIES - GAS & ELECTRIC	1,819.04	2,582.00	762.96	13,368.80	19,040.00	5,671.20	32,271.00	18,902.20	58.57%
DEPRECIATION EXPENSE	5,496.42	4,669.00	(827.42)	35,466.64	32,678.00	(2,788.64)	56,023.00	20,556.36	36.69%
<b>Total OPERATING EXPENSES</b>	<b>327,266.68</b>	<b>345,348.00</b>	<b>18,081.32</b>	<b>1,130,463.39</b>	<b>1,269,018.00</b>	<b>138,554.61</b>	<b>1,778,356.00</b>	<b>647,892.61</b>	<b>36.43%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

**DRAFT**

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
CAPITAL OUTLAY	<u>71,574.86</u>	<u>50,000.00</u>	(21,574.86)	<u>772,632.39</u>	<u>810,000.00</u>	<u>37,367.61</u>	<u>967,150.00</u>	<u>194,517.61</u>	20.11%
<b>Total OTHER EXPENSES</b>	<u>71,574.86</u>	<u>50,000.00</u>	(21,574.86)	<u>772,632.39</u>	<u>810,000.00</u>	<u>37,367.61</u>	<u>967,150.00</u>	<u>194,517.61</u>	20.11%
<b>Total EXPENDITURES</b>	<u>419,181.07</u>	<u>424,371.00</u>	5,189.93	<u>2,042,519.42</u>	<u>2,268,821.00</u>	<u>226,301.58</u>	<u>3,067,300.00</u>	<u>1,024,780.58</u>	33.41%
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(245,563.94)</b>	<b>(256,628.00)</b>	<b>11,064.06</b>	<b>(812,106.20)</b>	<b>(1,109,764.00)</b>	<b>297,657.80</b>	<b>(1,088,612.00)</b>	<b>276,505.80</b>	<b>(25.40)%</b>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
INTEREST ON INVESTMENTS	1,696.16	2,429.00	(732.84)	9,527.41	17,002.00	(7,474.59)	29,147.00	(19,619.59)	(67.31)%
OTHER REVENUE	(0.20)	2.00	(2.20)	1,042.95	14.00	1,028.95	26.00	1,016.95	3,911.35%
<b>Total MISCELLANEOUS</b>	<u>1,695.96</u>	<u>2,431.00</u>	<u>(735.04)</u>	<u>10,570.36</u>	<u>17,016.00</u>	<u>(6,445.64)</u>	<u>29,173.00</u>	<u>(18,602.64)</u>	<u>(63.77)%</u>
<b>USER FEES</b>									
USER FEES - RESIDENTIAL	57,379.41	57,477.00	(97.59)	342,020.97	342,516.00	(495.03)	629,901.00	(287,880.03)	(45.70)%
USER FEES - COMMERCIAL	5,270.75	5,292.00	(21.25)	31,536.00	31,536.00	0.00	57,996.00	(26,460.00)	(45.62)%
PENALTIES ON USER FEES	870.25	630.00	240.25	5,526.39	4,410.00	1,116.39	7,560.00	(2,033.61)	(26.90)%
TRANSFER FEE REVENUE	52.50	45.00	7.50	421.50	315.00	106.50	540.00	(118.50)	(21.94)%
<b>Total USER FEES</b>	<u>63,572.91</u>	<u>63,444.00</u>	<u>128.91</u>	<u>379,504.86</u>	<u>378,777.00</u>	<u>727.86</u>	<u>695,997.00</u>	<u>(316,492.14)</u>	<u>(45.47)%</u>
<b>Total REVENUES</b>	<u>65,268.87</u>	<u>65,875.00</u>	<u>(606.13)</u>	<u>390,075.22</u>	<u>395,793.00</u>	<u>(5,717.78)</u>	<u>725,170.00</u>	<u>(335,094.78)</u>	<u>(46.21)%</u>
<b>EXPENDITURES</b>									
<b>PAYROLL RELATED EXPENSES</b>									
PAYROLL - MANAGER	2,957.18	5,102.00	2,144.82	22,848.91	35,709.00	12,860.09	61,219.00	38,370.09	62.68%
PAYROLL - MAINTENANCE	2,743.73	3,402.00	658.27	10,791.60	23,814.00	13,022.40	40,828.00	30,036.40	73.57%
PAYROLL - OFFICE	2,004.94	2,196.00	191.06	14,702.88	15,369.00	666.12	26,349.00	11,646.12	44.20%
EMPLOYEE BENEFITS - FICAMEDIC	116.55	160.00	43.45	754.39	1,120.00	365.61	1,923.00	1,168.61	60.77%
EMPLOYEE BENEFITS - MED. INS	4,459.16	4,937.00	477.84	16,081.67	29,193.00	13,111.33	48,513.00	32,431.33	66.85%
EMPLOYEE BENEFITS - PERS	1,724.18	2,466.00	741.82	11,749.98	17,262.00	5,512.02	29,597.00	17,847.02	60.30%
EMPLOYEE BENEFITS - SIIS	214.33	211.00	(3.33)	446.71	772.00	325.29	1,402.00	955.29	68.14%
UNIFORMS	63.74	439.00	375.26	286.28	877.00	590.72	877.00	590.72	67.36%
OPEB EXPENSE	276.67	949.00	672.33	1,936.69	6,643.00	4,706.31	11,392.00	9,455.31	83.00%
ACCRUED LEAVE EXPENSE	345.17	167.00	(178.17)	1,711.26	1,167.00	(544.26)	2,000.00	288.74	14.44%
OTHER PAYROLL EXPENSES	153.54	25.00	(128.54)	572.97	175.00	(397.97)	300.00	(272.97)	(90.99)%
<b>Total PAYROLL RELATED EXPENSES</b>	<u>15,059.19</u>	<u>20,054.00</u>	<u>4,994.81</u>	<u>81,883.34</u>	<u>132,101.00</u>	<u>50,217.66</u>	<u>224,400.00</u>	<u>142,516.66</u>	<u>63.51%</u>
<b>OPERATING EXPENSES</b>									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	47.65	242.00	194.35	1,437.67	1,691.00	253.33	2,900.00	1,462.33	50.43%
ENGINEERING & SURVEYING	198.00	0.00	(198.00)	292.89	500.00	207.11	500.00	207.11	41.42%
ROAD MAINTENANCE & SUPPLIES	16.60	0.00	(16.60)	16.60	0.00	(16.60)	0.00	(16.60)	0.00%
SNOW REMOVAL - PLOWING	73,333.13	180,000.00	106,666.87	87,889.38	430,000.00	342,110.62	775,000.00	687,110.62	88.66%

**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

**DRAFT**

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL - SANDING	15,251.95	15,000.00	(251.95)	17,927.75	36,500.00	18,572.25	75,000.00	57,072.25	76.10%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	1,062.61	927.00	(135.61)	6,471.36	6,489.00	17.64	11,127.00	4,655.64	41.84%
BUILDING REPAIRS AND MAINT.	34.87	440.00	405.13	293.83	3,076.00	2,782.17	5,276.00	4,982.17	94.43%
COMPUTER EXPENSE	200.04	250.00	49.96	3,315.20	6,015.00	2,699.80	7,640.00	4,324.80	56.51%
DUES & SUBSCRIPTIONS	0.00	9.00	9.00	560.59	604.00	43.41	685.00	124.41	18.16%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	2.25	400.00	397.75	700.00	697.75	99.68%
EQUIPMENT RENTAL	20.81	20.00	(0.81)	632.36	540.00	(92.36)	832.00	199.64	24.00%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	4,279.00	(140.00)	4,279.00	(140.00)	(3.27)%
SAFETY EQUIPMENT	0.00	25.00	25.00	0.00	75.00	75.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	10.46	467.00	456.54	1,803.77	3,269.00	1,465.23	5,600.00	3,796.23	67.79%
OFFICE JANITORIAL	23.00	65.00	42.00	259.55	453.00	193.45	773.00	513.45	66.42%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	1,908.94	1,895.00	(13.94)	2,166.00	257.06	11.87%
OFFICE SUPPLIES	39.51	244.00	204.49	232.76	1,708.00	1,475.24	2,924.00	2,691.24	92.04%
PERMITS AND FEES	0.00	0.00	0.00	63.86	668.00	604.14	668.00	604.14	90.44%
POSTAGE	0.00	0.00	0.00	719.46	900.00	180.54	1,800.00	1,080.54	60.03%
PUBLICATION CHARGES	4.13	0.00	(4.13)	199.58	200.00	0.42	2,265.00	2,065.42	91.19%
TELEPHONE	13.49	14.00	0.51	91.34	94.00	2.66	162.00	70.66	43.62%
TRAINING AND SEMINARS	0.00	171.00	171.00	204.15	1,197.00	992.85	2,052.00	1,847.85	90.05%
TRAVEL	0.00	165.00	165.00	216.88	1,156.00	939.12	1,984.00	1,767.12	89.07%
TRUSTEE FEES	187.50	187.00	(0.50)	1,312.60	1,312.00	(0.50)	2,250.00	937.50	41.67%
UTILITIES - GAS & ELECTRIC	21.97	91.00	69.03	231.49	354.00	122.51	1,012.00	780.51	77.13%
VEHICLE EXP FUEL/OIL/SUPP	1,347.47	1,286.00	(61.47)	3,153.40	9,002.00	5,848.60	15,436.00	12,282.60	79.57%
VEH EXP R&M	132.00	781.00	649.00	3,023.39	5,466.00	2,442.61	9,371.00	6,347.61	67.74%
<b>Total OPERATING EXPENSES</b>	<b>92,216.01</b>	<b>200,655.00</b>	<b>108,438.99</b>	<b>144,542.02</b>	<b>537,722.00</b>	<b>393,179.98</b>	<b>954,581.00</b>	<b>810,036.98</b>	<b>84.86%</b>
<b>OTHER EXPENSES</b>									
CAPITAL OUTLAY	11,429.67	6,000.00	(5,429.67)	104,465.74	107,750.00	3,284.26	120,750.00	16,284.26	13.49%
<b>Total OTHER EXPENSES</b>	<b>11,429.67</b>	<b>6,000.00</b>	<b>(5,429.67)</b>	<b>104,465.74</b>	<b>107,750.00</b>	<b>3,284.26</b>	<b>120,750.00</b>	<b>16,284.26</b>	<b>13.49%</b>
<b>Total EXPENDITURES</b>	<b>118,704.87</b>	<b>226,709.00</b>	<b>108,004.13</b>	<b>330,891.10</b>	<b>777,573.00</b>	<b>446,681.90</b>	<b>1,299,731.00</b>	<b>968,839.90</b>	<b>74.54%</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(53,436.00)</b>	<b>(160,834.00)</b>	<b>107,398.00</b>	<b>59,184.12</b>	<b>(381,780.00)</b>	<b>440,964.12</b>	<b>(574,561.00)</b>	<b>633,745.12</b>	<b>(110.30)%</b>



**KINGSBURY GENERAL IMPROVEMENT DISTRICT**  
**Statement of Revenues and Expenditures**  
**From 1/1/2024 Through 1/31/2024**

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
<b>REVENUES</b>									
<b>MISCELLANEOUS</b>									
RENTAL INCOME	8,679.03	8,613.00	66.03	58,159.13	60,288.00	(2,128.87)	103,353.00	(45,193.87)	(43.73)%
OTHER REVENUE	0.00	0.00	0.00	15.91	0.00	15.91	0.00	15.91	0.00%
<b>Total MISCELLANEOUS</b>	<u>8,679.03</u>	<u>8,613.00</u>	<u>66.03</u>	<u>58,175.04</u>	<u>60,288.00</u>	<u>(2,112.96)</u>	<u>103,353.00</u>	<u>(45,177.96)</u>	<u>(43.71)%</u>
<b>Total REVENUES</b>	<u>8,679.03</u>	<u>8,613.00</u>	<u>66.03</u>	<u>58,175.04</u>	<u>60,288.00</u>	<u>(2,112.96)</u>	<u>103,353.00</u>	<u>(45,177.96)</u>	<u>(43.71)%</u>
<b>EXPENDITURES</b>									
<b>OPERATING EXPENSES</b>									
BUILDING REPAIRS AND MAINT.	222.60	1,250.00	1,027.40	2,432.43	8,750.00	6,317.57	15,000.00	12,567.57	83.78%
EQUIPMENT RENTAL	16.25	17.00	0.75	113.75	116.00	2.25	201.00	87.25	43.41%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%
MISCELLANEOUS EXPENDITURES	698.21	586.00	(112.21)	3,993.79	4,101.00	107.21	7,031.00	3,037.21	43.20%
OFFICE JANITORIAL	800.00	574.00	(226.00)	6,200.00	4,018.00	(2,182.00)	6,890.00	690.00	10.01%
OFFICE SUPPLIES	0.00	0.00	0.00	150.74	200.00	49.26	400.00	249.26	62.31%
PUBLICATION CHARGES	82.50	0.00	(82.50)	82.50	0.00	(82.50)	0.00	(82.50)	0.00%
UTILITIES - GAS & ELECTRIC	1,636.33	1,530.00	(106.33)	8,984.86	5,508.00	(3,476.86)	15,300.00	6,315.14	41.28%
<b>Total OPERATING EXPENSES</b>	<u>3,455.89</u>	<u>3,957.00</u>	<u>501.11</u>	<u>25,555.58</u>	<u>26,085.00</u>	<u>529.42</u>	<u>48,214.00</u>	<u>22,658.42</u>	<u>47.00%</u>
<b>Total EXPENDITURES</b>	<u>3,455.89</u>	<u>3,957.00</u>	<u>501.11</u>	<u>25,555.58</u>	<u>26,085.00</u>	<u>529.42</u>	<u>48,214.00</u>	<u>22,658.42</u>	<u>47.00%</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>5,223.14</u>	<u>4,656.00</u>	<u>567.14</u>	<u>32,619.46</u>	<u>34,203.00</u>	<u>(1,583.54)</u>	<u>55,139.00</u>	<u>(22,519.54)</u>	<u>(40.84)%</u>

**KINGSBURY GENERAL IMPROVEMENT DISTRICT  
AGENDA ITEM #09**

**TITLE: AWARD FY24 WATERLINE AND ROAD IMPROVEMENT CONSTRUCTION SERVICES CONTRACT**

For Discussion and Possible Action. Receive presentation, discuss and consider action to award the construction services and authorize the General Manager to execute contract documents as necessary.

**MEETING DATE:** 19 March 2024

**PREPARED BY:** Mitchell S. Dion

**RECOMMENDED ACTION:**

It is recommended that the Board of Trustees approve awarding the 2024 Waterline and Road Improvement Construction Services Contract and authorize the General Manager to approve the contract documents as necessary.

**BACKGROUND INFORMATION:**

The district has implemented an annual capital program to address ongoing asset repair and renovations of key assets for waterlines and related road surfaces. This program is guided by a 5 year plan and 3 year implementation schedule which is driven by the needs assessment in combination of waterline and road rating systems.

DOWL Engineering was selected to do the design for both elements of the on-going program and was authorized to proceed with the design of the FY 2024 project, including the bid package preparation and construction administration and management. In February 2024, the district awarded the material procurement portion of the project and materials are anticipated to be delivered approximately May 15, 2024.

**INCLUDED:**

- Contract
- Engineers Estimate of Probable Costs

Fund impacted by above action:

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





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

**TITLE: AUTHORIZATION FOR AFFIRMATIVE ACTION RESPONDING TO CIVIL AND CRIMINAL ACTIONS POISED AGAINST THE DISTRICT (BOARD MEMBERS AND EMPLOYEES) TO INCLUDE LITIGATION**

For Discussion and Possible Action. Discuss and approve the actions necessary for affirmative action to respond and defend the district (board members and employees) up to and including litigation.

**MEETING DATE:** 19 March 2024

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

**RECOMMENDED ACTION:** It is recommended the Board of Trustees provide the General Manager in consultation with District Legal Counsel the authority to seek expertise and affirmative action up to and including litigation to resolve these issues relating to snow removal around fire hydrants, and to provide for the defense of the district (employees and board members as individuals) should threat of citations or criminal charges be levied.

**BACKGROUND INFORMATION:** In late- January 2023, the Assistant Fire Chief invited the GID General Manager to meet with the Fire Chief to discuss hydrant accessibility because the normal approach for snow removal was not adequate in the record year. The normal effort being that homeowners, fire crews and utility crews all help when in the area. The Fire Department asserted it was the law and that snow removal is the water purveyor's responsibility. Moreover, because the district appears to have "lots of money – we want some of it" which could be used to support the wildlands crew with year-round funding and work. The District General Manager objected to the basis of the premise, conveying the GID was over 35% short in the workforce, and suggesting that if priorities were established, the GID would assist, when possible.

When the Fire Department provided a list of priorities, it was every hydrant in the district including some which do not belong to Kingsbury GID and even other districts. Also included were the threat for civil and criminal prosecution. "Partnering" meant to assume responsibility and let TDFPD assign the priority of utility work. The district responded that it did not agree with the pretense and were "tapped out of resources" to do additional work, the Fire District sought legal counsel and orchestrated informal pressure to GID board members and community members propagandizing falsehoods being asserted at that time.

During initial discussions with TDFPD, it was the contention that snow plowing was the primary culprit for burying hydrants and variations in plowing were sought. These were accommodated. However, it became clear that TDFPD was not aware of the various entities controlling the plowing, such as NDOT, HOAs, other GIDs and private parties all served by the water utility. Furthermore, Kingsbury GID is not authorized to do work in some of these areas, such as NDOT or private property, except for emergency repairs, and then only with permits or extensive coordination.

Threats of legal action, both civil and criminal, have been poised against the district (employees and

board members) for simply doing the jobs within the parameters, duties and resources provided. The district has not provided resources and individuals may lack the authority to do as implied direction of the Fire Marshall opinion.

Application of fire codes, NRS and NAC is not tetherball, rules and interpretations are structured. The State Fire Marshall, for instance, is empowered to form opinions and set rules to untwine the web of fire code and the conflicts which arise in the complex and technical aspects of these regulations. He is not empowered to define common language or make linguistic gymnastics to cut and paste from irrelevant sections of code to apply to a fully separate condition. The record provided by the Fire Marshall indicates that no affected parties were consulted for consideration before issuing this opinion. Additionally, it reveals he was disposed to enforcement even before publishing this opinion. The Kingsbury GID, board chair was denied normal courtesy and even legal representation in responding to the enforcement branch of the State Fire Marshal office.

Local fire district board members have pressed for a meeting of the elected officials from one agency to meet with the other to work out the matter. Oddly, elected officials as lay members of the community lack the authority and likely the preparation to navigate the complexity of the law and enforcement. Yet, the insistence reveals the underlying element which policy makers can intervene; it is simply an effort to extract more money from the water rate payers to subsidize programs in the fire district. Using 2019 rates, this cost would be nearly \$200k/year.

Given that fire protection is, by far, the largest expense within the water utility, burdening rate payers further should be in the light of day, not hidden. Water rates are legally restricted to expenses appropriately assigned to water rate payers. Utility rate making is done in full public view, is often contentious; absorbing unnecessary costs to be applied to even the lowest income citizens is counter to all current efforts in public policy to make safe water available to all people. Moreover, an arbitrary assignment of priorities and/or makeshift compliance framework do not transfer liability that are assigned with responsibility. Should the Water Utility be assigned responsibility, it is not compelling that the fire district priorities or informal enforcement stance indemnify the GID. Additionally, the extrapolation for this to apply to brush, vehicles or other temporary obstructions is a consideration which must be contemplated.

Therefore, resolution of the matter in the appropriate place is the action sought. This requires the Board of Trustees authorize the General Manager and Legal Council to seek expertise and apply to the proper authority for the determination for relief of the issues, which may include litigation. In addition, it is necessary for the district to ensure that all individuals (employees and board members) will be defended should they be named personally for the conundrum created by TDRPD and the State Fire Marshall office.

**INCLUDED:**

- 1) TDFPD Demand Letter dated 17 Jan 2024
- 2) Opinion of State Fire Marshall dated 30 Nov 2023

Fund impacted by above action:

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



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OUR FILE No.: 8381-001

January 17, 2024

**Via Electronic Mail**

Chair Jodie Nelson  
Board of Trustees  
Kingsbury General Improvement District  
255 Kingsbury Grade Rd.  
Stateline, NV 89449  
[Jnelson@kgid.org](mailto:Jnelson@kgid.org)

**Re: Follow up to Demand Letter to Clear Snow from Hydrants**

Dear Chair Nelson and the General Improvement District Board of Trustees,

On December 13, 2023 our office sent a Demand Letter to the Kingsbury General Improvement District, on behalf of our client Tahoe Douglas Fire Protection District, to remove snow blocking fire hydrants. We have not received a response to this demand. Due to the return of winter and the lack of response, we are sending this follow-up letter. **We are demanding a response from you by January 24, 2024.** Please find below a recap of events and demand.

We represent the Tahoe Douglas Fire Protection District (the "Fire District") and write to demand immediate action to address the Kingsbury General Improvement District's ("KGID") failure to properly clear snow from fire hydrants in the area served by the Fire District. The Fire District has previously attempted to resolve this issue with the General Manager with no improvement and has no choice but to raise this issue with the board directly to avoid the Fire District from using its inherent authority to enforce the law.

As you may be aware, 284 fire hydrants are located in KGID, which represents 25% of the fire hydrants in the Fire District. Last winter, Lake Tahoe received record-level snowfall that caused road closures, power outages, fallen trees, and various hazardous conditions. Due to the record snowfall, there were several instances where snowplows managed by KGID left fire hydrants blocked and covered. This has put the safety of all residents in the area at risk and has already resulted in the near loss of structure in the community.

Due to the seriousness and safety concerns regarding this matter, we sent correspondence to the Nevada State Fire Marshal ("Fire Marshal") requesting a formal opinion pursuant to Nevada Administrative Code ("NAC") 477.997. In our correspondence, we asked the Fire Marshal whether a general improvement district has an affirmative duty under the 2018 Version of the International Fire Code (the "IFC") – as well as Nevada law – to remove snow that obscures, blocks, covers, or similarly hinders accesses to fire hydrants. *See* NAC 477.281 (1)(a) (adopting the 2018 Version of the IFC).

On November 30, 2023, the Fire Marshal issued a response to the question submitted. In the response, the Fire Marshal states,

NFPA 25 section 4.1.1 assigns the responsibility for maintenance of water-based fire protection systems to the “property owner or designated representative.” If a GID is the owner of fire hydrants, it is the opinion of the Nevada State Fire Marshal that the GID or its designated representative has an affirmative duty to remove the snow that hinders or deters immediate access to a fire hydrant.

Pursuant to NFPA Section 4.1.1—and the Fire Marshal’s interpretation of the same—we respectfully demand that KGID clears snow that blocks hydrants, as it is KGID’s responsibility.

Failure to comply with the provisions of the fire code can result in criminal penalties pursuant to NRS 477.250. A person who knowingly violates the provisions of this chapter or any regulations adopted by the State Fire Marshal is guilty of a misdemeanor, and each day a violation occurs constitutes a separate offense. Respectfully, the plain meaning of the foregoing provisions was clear, and the Fire District should not have been compelled to seek the opinion of the Fire Marshal to resolve this matter. Nonetheless, the Fire Marshal has rendered an opinion that confirms the plain meaning of these ordinances. Thus, KGID has an affirmative duty to remove snow that blocks access to the hydrants.

This is an issue of public safety; somebody could lose their life if there is not proper access to fire hydrants. We simply ask you to take efforts to protect the public, which is legally required.

Unfortunately, we have not received a response to the original letter we sent over a month ago. **If we do not receive a response by January 24, 2024, we will pursue further legal action as well as assess applicable fines and penalties.**

We look forward to hearing from you.

Sincere regards,  
HUTCHISON & STEFFEN, PLLC

*/s/ Jason D. Guinasso* \_\_\_\_\_  
Jason D. Guinasso  
*For the Firm*

Joe Lombardo  
Governor



Nevada Department of  
**Public Safety**  
Dedication Pride Service

George Togliatti  
Director

Sheri Brueggemann  
Deputy Director

## Nevada State Fire Marshal Division

Stewart Facility  
107 Jacobsen Way  
Carson City, Nevada 89711  
Telephone (775) 681-7501 • Fax (775) 681-7518

Mike Dzyak  
State Fire Marshal

November 30, 2023

### STATE FIRE MARSHAL OPINION 23-01

**Subject of Opinion:** NAC 477.281(1)(q) adopting NFPA 25-2017 edition  
NAC 477.281(1)(a) adopting IFC 2018

**Background.** Fire Protection Systems are required to be maintained in accordance with the requirements of the adopted NFPA standards applicable to the system. Nevada Administrative Code (NAC) section 477.281(1)(q) adopts NFPA 25-2017, Standard for the Inspection, Testing and Maintenance of Water-Based Fire Protection Systems which designates the owner or his or her designated representative the responsibility for properly maintaining a water-based fire protection system.

**Question to the State Fire Marshal Division.** Whether a general improvement district has an affirmative duty under the 2018 version of the International Fire Code – and Nevada law – to remove snow that obscures, blocks, covers, or similarly hinders access to fire hydrants.

**Opinion.** As stated in International Fire Code (2018) section 507.5.5, “A 3-foot (914mm) clear space shall be maintained around the circumference of fire hydrants, except as otherwise required or approved.” Furthermore, NFPA 25 section 7.4.2.2 states: “hydrants shall be kept free of snow, ice or other materials and protected against mechanical damage so that free access is ensured.” NFPA 25 section 4.1.1 assigns the responsibility for maintenance of water-based fire protection systems to the “property owner or designated representative.” If a general improvement district is the owner of fire hydrants, it is the opinion of the Nevada State Fire Marshal that the GID or designated representative has an affirmative duty to remove snow that hinders or deters immediate access to a fire hydrant.

By:

Michael Dzyak  
State Fire Marshal Division  
Nevada Department of Public Safety



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/s/ Jason D. Guinasso

Jason D. Guinasso

*For the Firm*



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775.853.8746  
FAX 775.201.9611  
HUTCHLEGAL.COM

JASON D. GUINASSO, PARTNER  
[JGUINASSO@HUTCHLEGAL.COM](mailto:JGUINASSO@HUTCHLEGAL.COM)

OUR FILE NO.: 8381-001

January 17, 2024

**Via Electronic Mail**

Chair Jodie Nelson  
Board of Trustees  
Kingsbury General Improvement District  
255 Kingsbury Grade Rd.  
Stateline, NV 89449  
[Jnelson@kgid.org](mailto:Jnelson@kgid.org)

**Re: Follow up to Demand Letter to Clear Snow from Hydrants**

Dear Chair Nelson and the General Improvement District Board of Trustees,

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

**TITLE: BUILDING 160 PINE RIDGE UPDATE AND CONTINUED IMPROVEMENTS**

For Discussion and Possible Action. Receive presentation, discuss and consider action to commit funds and authorize the General Manager to proceed with purchases within authorized authority and/or develop bid and contract documents as necessary.

**MEETING DATE:** 19 March 2024

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

**RECOMMENDED ACTION:** It is recommended that the Board of Trustee approve the following additional improvements for building 160 Pine Ridge and authorize funding.

- 1) Window replacement  
(24 windows) \$60,000
- 2) Exterior door replacement  
(4 doors) \$8,000
- 3) Demolition of makeshift improvement and restoration of equipment bays  
(remove 2 restrooms, restore and paint) \$10,000
- 4) Signage for the marque board and entry \$ 5,500

**BACKGROUND INFORMATION:**

The district purchased building 160 Pine Ridge in 2019 for the purpose of securing large equipment parking bays and possible restoration for the Administrative and Operations Center. In 2022, the district initiated a project to renovate the lower portion of the building for operations and then expanded the scope to include the administrative facility providing the district a single center to base Admin & Operations. This work was designed with a focus on being functional and frugal, while the timeframe to do the design and work was compressed. The full cost of the project is \$2,389,000 (construction), most of these costs were driven by the need to update and comply with the regulations such as fire monitoring/suppression/compliance, elevator, ADA, electrical replacement, plumbing and mechanical systems. In most cases, the exterior envelope was not addressed except for doors that had to be upgraded to meet regulatory requirements. As a result, some items should have been added but were determined to be less than essential.

Upon moving in and retrospective consideration, it is recommended that the district pursue additional improvements to enhance the facility, reduce energy costs and ensure security of the property housed in the bays.

Furthermore, timely acquisition and installation of the windows could be done prior to final repainting of the building.

It is proposed that funding for these improvements would be proportionally assigned to the accounts as originally based and a budget adjustment be made.

**INCLUDED:**

Fund impacted by above action:

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

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

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

**SUBJECT:** General Manager’s Report for the meeting March 19, 2024

**Programs:**

**Board for Financing Water Projects**

The next Board for Financing Water Projects meeting is May 15, 2024, the deadline for applications is March 29, 2024, at 5:00 pm. The district has applications for two future waterline replacement projects, but these are low on the priority list. The district updates these annually and could take actions to bring them into the funding zone if the district were interested in assuming more debt at this time.

**2024 Drinking Water Intended Use Plan**

A draft of the [2024 Drinking Water Intended Use Plan](#) is available on the SRF website, with public comment being accepted until April 10, 2024.

It is the primary tool for the State to communicate its priorities in drinking water to the EPA as well as the residents of the State. It is unstated but significant transition from local funding to reliance upon State and Federal funding for local water systems. Increasingly, the policy trend is to place the burden of water rates on those agencies (residents) with the ability to pay. Highlights are:

**Nevada’s Short-Term Goals**

- Provide financial assistance to recipients outlined on Nevada’s Fundable List (Attachment C).
- Ensure compliance with all pertinent federal, state, and local laws and regulations.
- Coordinate and partner with other federal and state funding authorities to ensure systems receive as many resources as possible to fund projects.
- Provide technical assistance to build operating, managerial, and financial capacity in drinking water systems.
- Evaluate the risk to Nevada’s Drinking Water to per- and polyfluoroalkyl substances (PFAS) contamination using the 2022 Nevada PFAS Action Plan.
- Help systems address emerging contaminants in their communities.
- Help systems prepare a lead and copper inventory.
- Ensure the program’s operating budget adequately supports resources and administrative activities, while anticipating future needs.
- Provide a limited-time, loan incentive program that will help address excess idle cash in the DWSRF program.

## Nevada's Long-Term Goals

- Obtain optimum turnover of the DWSRF fund while maintaining the necessary reserve for debt service that safeguards the program's AAA rating from Standard and Poor's.
- Issue debt obligations as needed so program funds either match federal grants or provide additional resources for projects.
- Enhance long-term sustainability for Nevada's disadvantaged systems by helping develop asset management plans, evaluating service goals, calculating sufficient rates to sustain systems, and funding capital reserve accounts.
- Coordinate with USEPA and Region 9 EPA to engage Nevada staff in an Area Wide Optimization Program (AWOP) to address long-term surface water, disinfection byproducts and groundwater treatment compliance.
- Address emerging contaminants, especially PFAS, in communities through direct funding of projects that will capture, treat, and mitigate emerging contaminants.

NDEP State Revolving Fund loan for Ponderosa Consolidation project is in place. \$2.5 million is authorized with full debt forgiveness to serve Ponderosa Park. Project is bid and results pending as part of the design complete, will be part of bid package for the annual work program. We have a bit of extra management to ensure the project is completed and accounted for appropriately. We are working to determine if an outside audit of this work will be required. We have public meeting for the Ponderosa MHP residents on 4 April.

CIP program for 2024 Waterline and Road Improvement project is on schedule. Several vendors that have indicated an interest. The project is up to \$5.7 million so we hope that will get qualified contractors, not ones just getting started. We had to postpone the award after the agenda was published in order to ensure enough time for all vendors to comply with the requirements for the grant funding.

DOWL continues to negotiate the pending Change order from the 2023 Water Line and Road improvement project. The request is approximately \$100,000 which resulted from additional trench and road related repairs due to rocks beyond the allowance and unforeseen conditions.

Building 160 Pine Ridge project is in the punch list and details phase. The elevator completion is only large item remaining. Some controversy has arisen regarding the need to plug all penetrations in the existing bays.

Currently, the NV Public agency investment pool is 5.299%.

The district is actively engaged in the budget development and deployment of the CMMS system as we continue to keep the operations, administration, and relocation process in line. The district personnel have done a very good job at addressing the multiple priorities resulting from the changes and weather.

### **Customers:**

We experienced a significant event when snowplow struck hydrant near Station 5 on Kimberly-Brook Ln. The water travelled down the cut and moved significant amounts of soil. A couple of the homes experienced damage, but many driveways had mud and rocks which our crews assisted with as possible.

The district is experiencing higher than normal sewer flow. Summit plumbing is investigating. It could simply be calibration of the pumps at Market Street or perhaps the number of manhole covers displaced by snow plowing resulted in excessive discharges to the sewer system.

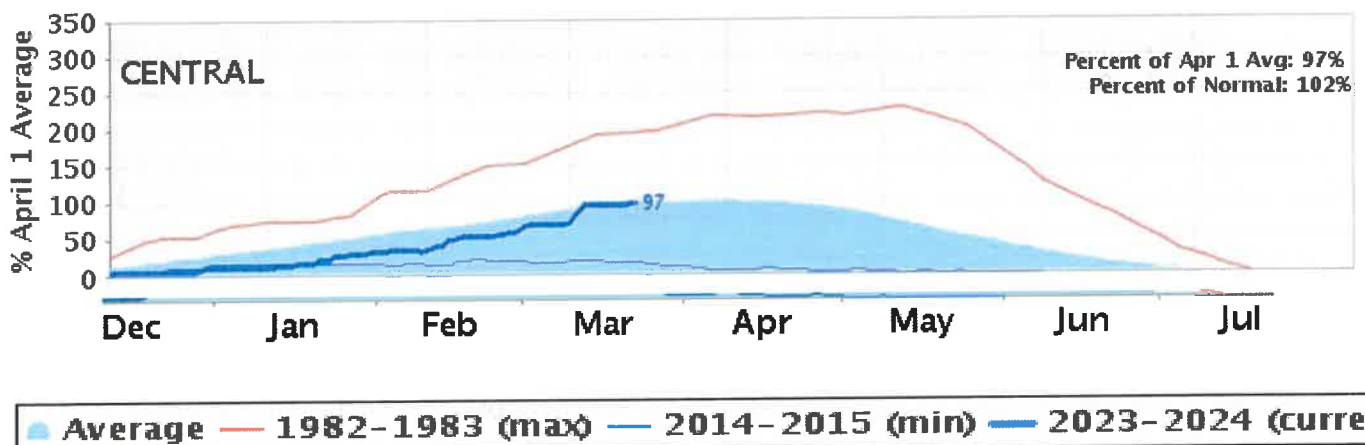
**Associations and outside meetings:**

The League of Cities and Municipalities hosted a GID session attempting to gain insights and possibly assist by using a BDR for the GID's.

The League of Cities and Municipalities conference has been scheduled for the late summer at Stateline. This will make KGID the defacto host for the conference. We will need to provide some support but also the opportunity to provide league members insights to the challenges and opportunities we face as a municipal service provider in the Tahoe Basin.

**Water Resources:**

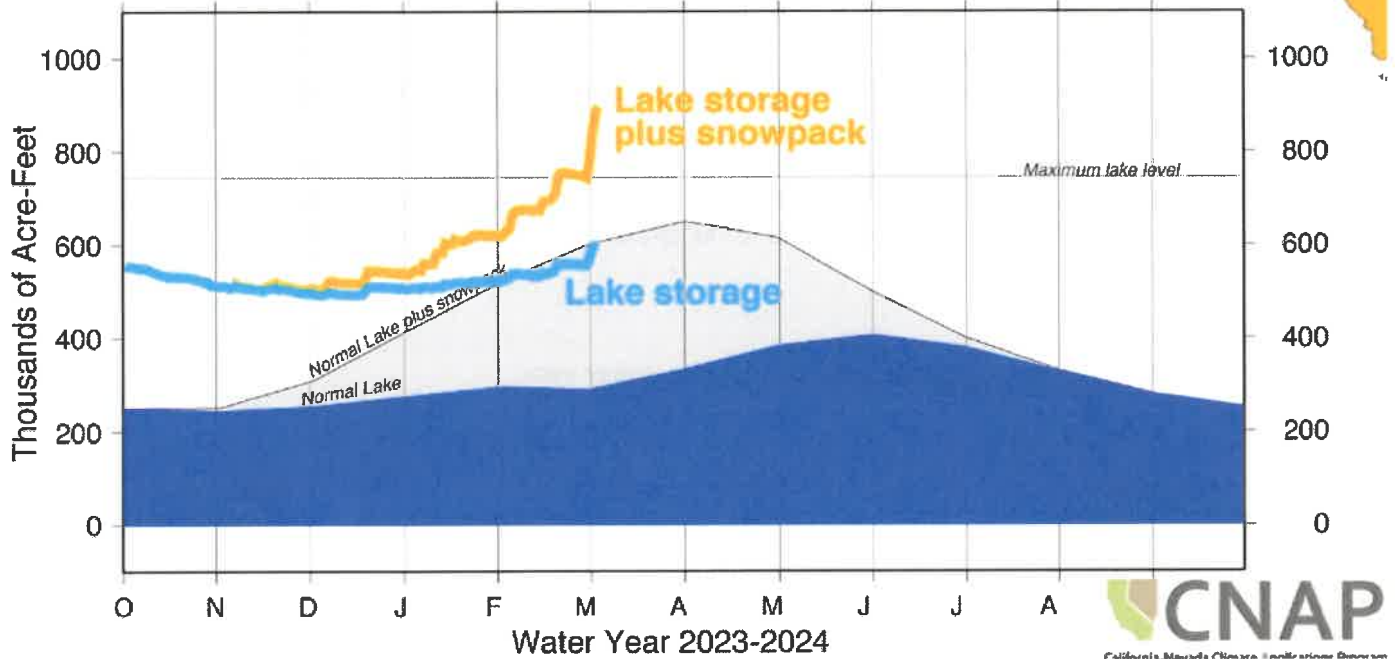
February and March have moved the needle for the water year.



Currently, the lake is at 6,227.39 or about 4.3 feet above the natural rim and rising –

## Water Stored in Lake Tahoe (above rim) plus Snowpack

Based on CDEC/UCLA SWE & USGS Lake Levels (w/shaded 1981-2010 Normals)



### Future Work/In Progress/Concerns/Heads up

- Discussion on equipment shelter
- Consideration of the surplus of district property
- Spring outreach event Open House for new facility, possible link to an Earth Day event
- 60<sup>th</sup> Year Anniversary
- SCADA software replacement
- Position and salary range revision/Union Negotiation

### **APPROVAL OF AGENDA**

For possible action. Approval of the proposed agenda. The Board of Commissioners reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda.

### **ADMINISTRATIVE AGENDA**

The Chairperson will read the agenda title into the public record and will have the discretion to determine how the item will be presented. Agenda items may be considered ahead of or after the schedule indicated by this agenda. Public comment will be taken on items that are identified for possible action.

1. For possible action. Discussion to provide direction to the County Manager concerning a request by the residents of the Topaz Ranch Estates General Improvement District for the Board of County Commissioners to take corrective action pursuant to NRS 318.515. (Jenifer Davidson)
  
2. **This agenda item will not be heard before 1:30 p.m.**  
For possible action. Discussion on the draft Strategic Plan for Douglas County. Discussion may include a review of the Board of County Commissioners Strategic Objectives and action to provide direction to staff regarding possible revisions to the draft plan. (Jenifer Davidson)

### **CLOSING PUBLIC COMMENT (No Action)**

At this time, public comment will be taken on those items that are within the jurisdiction and control of the Board of Commissioners or those agenda items where public comment has not already been taken.

### **ADJOURNMENT**







**Douglas County**  
**Board of County**  
**Commissioners**  
**Public Meeting Notice**  
**and Agenda**

Mark Gardner  
Sharla Hales  
Walt Nowosad  
Wesley Rice  
Danny Tarkanian

---

**Monday, March 18, 2024**

**10:00 AM**

**Historic Courthouse**  
**1616 Eighth Street**  
**Minden, Nevada 89423**

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The Board of County Commissioners sit jointly as the following boards: Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, and the Redevelopment Agency. Agenda items may be taken out of order, may be combined for consideration, or may be removed from the agenda at any time. All items designated “for possible action” may include discussion by the County Commissioners and they may take action to approve, modify, deny, take “no action,” or continue the item.

**To Watch the Meeting:** Members of the public may click on the following link to watch the livestream of the Board of County Commissioners meeting: <https://www.youtube.com/@douglascountynv>

**Written Public Comment:** To offer public comment before the Board meeting, members of the public may submit public comments online through the County’s public comment form by clicking on the following link:

[https://www.douglascountynv.gov/government/board\\_of\\_county\\_commissioners/public\\_comment](https://www.douglascountynv.gov/government/board_of_county_commissioners/public_comment)

**Public Comment During the Meeting:** Members of the public may attend the meeting in person at the address listed at the top of the agenda to provide public comment.

**Supporting Materials:**

Copies of supporting material can be requested in person from the Douglas County Clerk/Treasurer's Office, 1616 8th Street, Minden, Nevada or by calling Nicki Leeper at 775-782-9014. Electronic copies of the agenda and supporting materials are also available at the following websites:

State of Nevada Public Notices Website: <https://notice.nv.gov/>

Douglas County Meeting website: [https://douglascountynv.granicus.com/ViewPublisher.php?view\\_id=1](https://douglascountynv.granicus.com/ViewPublisher.php?view_id=1)

**Notice to Persons with Disabilities:**

Members of the public who are disabled or require special assistance or accommodations are requested to notify the Douglas County Manager's Office in writing at Post Office Box 218, Minden, Nevada 89423 or by calling 775-782-9821 at least 20 hours in advance of the meeting.

**Members of the public may call the County Manager’s office at 775-782-9821 to obtain help making public comment using any of the foregoing methods.**

**A copy of the finalized agenda is posted at the Minden Inn at 1594 Esmeralda Avenue, Minden Nevada.**

# DOUGLAS COUNTY BOARD OF COUNTY COMMISSIONERS

## FINAL AGENDA

March 18, 2024

### CALL TO ORDER

### PLEDGE OF ALLEGIANCE

Led by Commissioner Walt Nowosad

### PUBLIC COMMENT (No Action)

#### Forum Restrictions and Orderly Conduct of Business

The Board of County Commissioners conducts the business of Douglas County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. Hand clapping, making remarks or gestures from the audience that may interrupt, interfere or prevent the speaker from commenting should not occur. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

#### Responses to Public Comments

The Board of County Commissioners can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda as long as those matters are within the jurisdiction and control of the Board of County Commissioners. The Open Meeting Law does not expressly prohibit responses to public comments by the Commissioners. However, responses from Commissioners to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel, and to ensure the public has notice of all matters the Board of County Commissioners will consider, Commissioners may choose not to respond to public comments, except to correct factual inaccuracies, ask clarifying questions, or to ask that a matter be listed on a future agenda.

*Public comment is limited to three minutes per speaker unless additional time is granted by the Board Chairperson. The Board of Commissioners uses timing lights to ensure that everyone has an opportunity to speak. You will see a green light when you begin, and then a yellow light which indicates that you have thirty seconds left and should conclude your comments. Once the light turns red, please sit down.*

*In addition to opening public comment, public comment will also be taken on administrative agenda items that are identified for possible action and closing public comment. If you plan to speak on a specific agenda item that is on the administrative agenda and identified for possible action, then please provide your public comment when that agenda item is heard.*

*At this time, public comment will be taken on those items that are within the jurisdiction and control of the Board of County Commissioners.*

# TAHOE KEYS CONTROL METHODS TEST

## YEAR 2 ANNUAL REPORT

# MAIN TAKEAWAYS



## What's Happening in the Tahoe Keys?

Following a thorough analysis and significant public input, in 2022 the Tahoe Keys Property Owners Association (TKPOA) began a project to test innovative methods to control the largest infestation of aquatic invasive weeds in the Lake Tahoe Basin. Aquatic invasive species pose a serious risk to Tahoe's water quality and clarity, native species, and the public's enjoyment of the lake.

In 2023, TKPOA completed the second year of the three-year Tahoe Keys Control Methods Test. In the first year, they significantly reduced plant biomass using an array of methods, including the one-time, targeted use of herbicides sequestered behind protective curtains. **The goal of year two tests was to maintain the year one weed "knock-back" using entirely non-chemical Group B methods, such as UV light treatment, bottom barriers, and diver-assisted suction harvesting. No herbicides were applied in 2023.**

## Did it Work?

Scientists analyzed tens of thousands of data points and so far they've seen **the initial knock-back in invasive plant density was largely sustained in herbicide-treated sites and some non-chemical sites.** Extremely different water levels\* provided valuable insight into how deeper water affects treatment areas. Main takeaways include:

- 1** Successful knock-back of targeted invasive plants in 2022 was largely sustained in 2023 where herbicide was applied.
- 2** UV treatments were the most effective midchannel. Shoreline areas are difficult to navigate for the large array of lights.

\*The water level was about four feet deeper in 2023 compared to 2022 and twice the volume. This resulted in submerged shoreline areas, which increased habitat for aquatic plants to grow in areas that had not received any treatments in 2022. At the same time, plant growth decreased in deep areas in both control and treated areas because light was unable to penetrate.

- 3 Bottom barriers were successful; however, instances of regrowth were found after removal in late fall. The bottom barriers likely need to be implemented for longer, and/or multiple years to be fully effective.
  - *Bottom barriers don't kill curlyleaf pondweed turions (seeds), which can remain viable in the soil for years. Removing this invasive species will likely include the use of bottom barriers with other non-chemical treatments.*
- 4 The successful removal of targeted invasive species possibly gave native species such as *Elodea canadensis* an opportunity to grow more due to less competition. Unfortunately, more Coontail was observed, which is a native plant that was targeted for control through the CMT due to its nuisance characteristics.
- 5 Group B treatments, such as UV light treatment, bottom barriers, and diver-assisted suction harvesting, should be focused during spring and fall when curlyleaf pondweed growth is at its peak to remove new turions produced by plants and defend against old turions sprouting.


## What's Ahead in 2024?

This summer is the final year of the Control Methods Test. TKPOA will expand the use and duration of non-chemical methods, weather-permitting, such as UV light treatment, bottom barriers, and diver-assisted suction harvesting. No herbicides will be applied in 2024.

The results of the Control Methods Test **will inform long-term management plans** for addressing aquatic invasive weeds in the Tahoe Keys.



**LAKE TAHOE**  
INVASIVE SPECIES  
PROGRAM



Learn more and read the full reports at  
[TAHOEKEYSWEEDS.ORG](https://TAHOEKEYSWEEDS.ORG)

**MEMO TO:** Mitch Dion, General Manager  
**FROM:** Judy Brewer, Administrative & Human Resource Supervisor  
**SUBJECT:** Management Report activities of February 2024

**Rental Property (298 Kingsbury)**

- Miscellaneous repairs are needed to the building.
- Full occupancy
- Marque sign and landscape require repair

**General Information**

- Follow up with Digital document process to fit organization information architecture
- Organizing office post move
- Utility Billing Coordinator manually processed bills for March
- Soliciting bids for Custodial services at building 160, formal process yielded no bidders, so the current service providers are being asked to submit

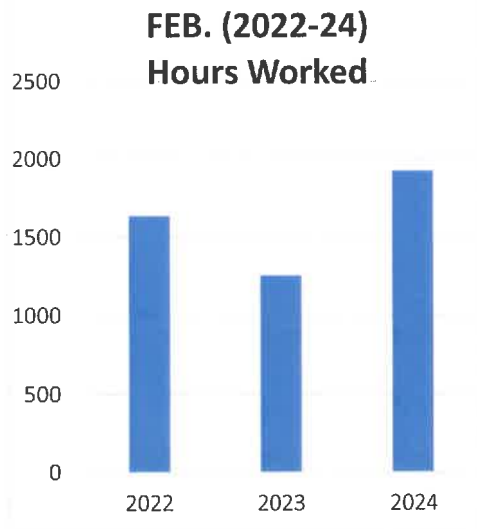
**Human Resources**

- Continue to employ three temporary workers to assist as general labor for roads and moving support
- Active recruitments for Water Crew and Utility Operations Superintendent positions
- One water operator remains off due to an off duty injury
- Placing two delinquent accounts on tax roll
- Updating emergency access paperwork for all employees
- Working with customers that were affected water damage from the hydrant hit by snow plow

**SERVICE REQUEST (FEB. 23 vs FEB. 24)**

<b>FEB. 2023</b>			<b>FEB. 2024</b>		
<b>REQUEST CODE:</b>	<b>COUNT:</b>	<b>AMOUNT:</b>	<b>REQUEST CODE:</b>	<b>COUNT:</b>	<b>AMOUNT:</b>
OFF/ON	23	1150.00	OFF/ON		
INSPECTION	161	100.00	INSPECTION	5	0.00
LEAK	7	150.00	LEAK		
PROFILE	19	0.00	PROFILE	1	0.00
OFF	103	5795.00	OFF	3	100.00
ESCROW	23	1100.00	ESCROW		
ON	94	3300.00	ON	1	50.00
CHANGE	25	0.00	REPAIR		
NEW	30	0.00	NEW		
REPAIRS	4	447.75	REREAD		
TAMPER	25	1850.00	TAMPER		
PLUM	2	50.00	FROZ		
ONCALL	47	1372.50	SEWER		
FROZEN	6	315.00	ON CALL		
<b>TOTAL</b>	<b>580</b>	<b>15,630.25</b>	<b>TOTAL</b>	<b>10</b>	<b>150.00</b>

## HOURS WORKED COMPARISON (FEB. 2022-2023-2024)



## LIENS (MARCH 2024)

### LIEN LIST MARCH 2024

NAME	PROPERTY ADDRESS	APN #	CUST. #	CURRENT	DATE LIENED	EXP
				<b>AMT DUE</b>		
THOMAS KASCHEK	759 BOULDER CT. #Q	1319-30-514-017	2076	<b>91,810.29</b>	10/24/12-6/16/17-6/15/23	6/15/2029
CONSOLIDATED PRACTICES	495 TRAMWAY DR. #12	1319-30-710-012	2095	<b>90,549.92</b>	10/24/12-6/16/17-6/15/23	6/15/2029
VIRGINIA TOY	165 IRWIN A & B	1318-22-02-096	489	<b>42,841.13</b>	9/20/16-9/16/22	9/16/2028
WILLIAM HANCPOL	302 GRIFFIN CT	1319-18-212-002	1218	<b>9,778.49</b>	3/26/21	3/26/2027
			<b>Total</b>	<b>234,979.83</b>		



**MEMO TO:** Mitch Dion, General Manager  
**FROM:** Don Havard, Administrative & Financial Systems Analyst  
**SUBJECT:** Management Report of February 2024

**Follow-up items:**

**1. 2/20/24 BoD meeting**

- Review timing of Snow Fund payments charged to expense? My ability to review this item was impacted with the preparation of the move to 160 Pineridge and I will provide this at the next meeting.
- Reason for large over-budget variance on Road Maintenance & Supplies? A road project on upper Andria was classified as Road Maintenance & Supplies. Reviewing the project details/decision as the useful life of the road was improved by this project and thus the projects costs should be capitalized, rather than expensed, to better reflect the financial impact.

**Financial Status- A broad overview as I get familiar with KGID finances and amid the move to 160 Pineridge.**

- The Balance Sheet remains in a very strong position, with Cash and Investments making up nearly 1/3 of the KGID's Assets. Cash and investments total \$19,521,579 as of 1/31/2024 vs. \$21,299,361 as of 1/31/2023. While this is lower by \$1,777,782, it is important to note that total Liabilities have been reduced over this same period, from \$14,427,896 as of 1/31/2023 to \$13,161,655 as of 1/31/2024 for an improvement of \$1,262,241.
- Operating Income and Expenses, from an overall view, are very respectfully close to budgeted revenues and expenses. Year-to-date Revenues are higher than budgeted by \$246,598, while expenses are \$171,929 lower than budgeted. Of course there are variances on individual revenue and expense line items, and as my time and experience grows here at KGID, I will be able to better evaluate and report on those variances.
- Currently engaged in review and understanding of district including an evaluation of future needed Capital Outlays and the Reserves needed to fund them. KGID by it's nature is a capital intensive organization, with assets and capital outlays that have useful lives from 20 years, to 30 years, and some even longer. The CMMS (Capital Management and Maintenance System) project, is a long-term project that will help provide necessary input and guidance for this evaluation of future Capital Outlay needs and the funds required to complete them.

**Projects**

- As mentioned above, I have picked up the CMMS project from where Brandon left off. I am in the process of completing the set-up of Asset Essentials with the vendor, which entails identifying and labeling sites, locations, and assets in a way that will give useful management reporting. It will be an ongoing project as assets will continuously be added. Asset Essentials will give visibility, and tracking, not only to the assets of the KGID and their useful life and planned replacement time, but it will also track work orders that are generated from customer requests to the front desk and it will also provide schedules of Preventative Maintenance on existing assets.
- The Budget process is set to begin very soon for 2024-25, and I look forward to being a part of that process and the further development of my knowledge of KGID.

**Other**

- The grant that was applied and approved, was received for Water Refilling Station in the new building. This amount was \$1,700.
- The move to 160 Pineridge was completed.







# MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID  
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL  
DATE: March 11, 2024  
SUBJECT: Engineering Report for the Meeting of March 19, 2024

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## **GENERAL**

- Assisted with general service request items and general correspondence.
- Updating the water CIP for the General Manager's use for financial planning.
- DOWL is preparing a draft task order for the MaryAnne and Barrett Watermain Replacement Project to present to the district for review and comment. This task order will be utilized for FY25 budgeting and brought to the Board for award.

## **PROJECTS**

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

- On-call construction observation will resume next summer.

### **Task Order #54: Sewer Master Plan**

- The district provided an introduction excerpt to include in the final document.
- DOWL received the signed amendment to utilize the remaining budget to explore two gravity sewer alternatives to convey sewer from the upper 2/3 of the district directly to the regional wastewater treatment facility. DOWL has begun working on these alternatives and will provide draft report revisions for review once complete.

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

- FY23: Andria and Barrett (West)
  - Tasks complete for design.
- FY24: Tramway and Tina
  - Tasks complete for design.
- FY25: Maryanne and Barrett
  - Post processing and mapping underway.
  - Processing for design will be completed prior to the design task order that is anticipated June 2024.

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

- DOWL continues to work on project closeout tasks with the contractor and anticipates the project wrapping up next month.
- The Contractor continues to present change order matters to which DOWL is reviewing, denying, and encouraging the project to be closed out.
  - Most recently, the Contractor has presented a change order for extra asphalt trench patching in the amount of \$136,318 that DOWL is meticulously reviewing.
- DOWL has finalized the closeout submissions with NDEP-BSDW and is nearly complete with other closeout efforts, less the contractor closeout.

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

- The material procurement was awarded at the February 12<sup>th</sup> Board Meeting.

## MEMORANDUM

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- The construction bid was advertised on February 16<sup>th</sup> with a bid opening date of March 18<sup>th</sup>. The bid was extended to March 18<sup>th</sup> to meet SRF funding requirements for DBE solicitation to be performed by prospective bidders.
- DOWL coordinated with the district's geotechnical engineer to obtain the retaining wall design, details, specifications, and opinion of probable cost. This information was received after the project was out to bid and was included via addendum.
- The district determined this project be combined with the Ponderosa MHP Watermain Replacement project to be bid together. Upon opening bids, a full assessment review will be performed.
- The March 19<sup>th</sup> Board Meeting will have the construction bid award on the agenda for discussion and consideration to award.

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

- The project is being combined with the FY24 Water Main Project to bid as a single project. All bidding updates presented above are applicable to this project.
- DOWL presented the potential risk of awarding the project given the funding constraints for the Ponderosa portion. If funding is exceeded, the bids for both portions of the project (FY24 and Ponderosa) will have to be rejected and the project will require a re-bid effort. DOWL was directed to continue with the present direction with the understanding of the re-bid risk.

### Task Orders on Agenda

- None