



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, JANUARY 16, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday January 16, 2024, at the district office (255 Kingsbury Grade, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline 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.

- 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

MISSION STATEMENT

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

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

AGENDA

5:00 P.M.

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

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

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 December 19, 2024.

NEW BUSINESS

7. **For Information and Possible Action:** Organization of the Board of Trustees and the Election of Officers
8. **For Information and Possible Action:** Approval of list of Claims, December 2023
9. **For Information:** Receive and review Financial Statements, November 2023
10. **For Information and Possible Action:** Initial discussion and budget assumptions for FY 25
11. **For Information and Possible Action:** Discussion on Stormwater/Drainage Program
12. **For Information and Possible Action:** Adopt Public Information Policy

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

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

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, DECEMBER 19, 2023**

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

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Yanish, Trigg. Trustee Parks was absent. Trustee Schorr arrived at 6:18 p.m. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer, General Counsel Chuck Zumpft and Auditor Tiffany Williamson of EideBailly, Wesley Harper and Christine Johnson of Harper Professional Services, LLC. There was no public present.

PUBLIC COMMENT – There was no public.

APPROVAL OF AGENDA – It was suggested to move items 8 and 9 before item 7.

M-12/19/2023-1 - Motion by Yanish, seconded by Trigg, and unanimously passed to approve the Agenda as amended.

APPROVAL OF MINUTES – Nelson requested that attendee Hanna Pence be identified as a resident in the Roll Call of the November meeting.

M-12/19/2023-2 - Motion by Trigg, seconded by Nelson, and unanimously passed to approve the Regular Meeting Minutes dated November 14, 2023, as amended.

Trustee Schorr arrived at 6:18 p.m.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

Receive Audit Report and Accept the FY 2023 Financial Statement.

Tiffany Williamson reviewed the letter of findings addressed to the Trustees provided within the report. In explanation to Nelson, Williamson clarified that the water and sewer funds are enterprise funds and general and snow removal are governmental funds. These accounts were set up this way in the bylaws. She explained that revenues and past due bills are handled differently depending upon the fund.

Williamson explained that the true up entries were adjustments due to posting reimbursement from Sewer Authority and not errors while the other entries are immaterial. She noted there were no disagreements with management. Schorr verified that management was proactive, and the corrections have been made to the financial statements.

Nelson noted there were no prior corrections in 2020/21 and she questioned the number of the entries. Williamson confirmed that the quality of accounting has not decreased, she explained the differences in the adjustments. Nelson questioned the requirement of noting the adjustments in the management representation letter, which Williamson explained is always included.

Williamson provided a review of the report and supplementary information.

Schorr questioned if the district's liabilities and debt service were reviewed. Williamson explained that the notes were tested and reviewed to ensure that the district is in compliance with covenant terms. They also evaluated for going concern and no issues were identified.

M-12/19/2023-3 - Motion by Nelson, seconded by Trigg, and unanimously passed to accept the Financial Statements and Auditor's Report for the Fiscal Year Ended June 30, 2023.

Presentation and Discussion of Lobby Effort and Outcomes.

Wesley Harper and Christine Johnson of Harper Professional Services, LLC (HPS) presented their role and cited example of the affect of influence verse access in their association with the Nevada State Legislature.

Harper explained the objectives of working with HPS regarding KGID concerns for all levels of government. He outlined strategy of earlier engagement with agencies to open door of the legislature. He suggested consideration of the unincorporated municipalities in Douglas County work together to obtain the objectives.

Schorr requested clarification regarding how KGID could benefit. It was explained that there is a current issue regarding the line service area versus customers. Grant funding changes to admin code and possible funding directly from State to GID's were cited as possibilities. It is important for these items to be identified and articulated to have any impact.

Harper provided an example of processes amended prior to session. He explained that conversations can bring attention to matters and eventually resolution. It was noted that KGID is not recognized among the state legislators and therefore funds are not delegated to KGID. Harper noted that the current governor is up for re-election and may be receptive to conversations and it is important to be established with his office. It was noted that Incline Village will likely not participate in current events. Nelson noted the importance of proactively requesting funds on behalf of the constituents. Grant requests and grant writing were discussed along with utilizing consultants such as California Consultants in order to be successful. State land issues were discussed.

Trigg stated her support and noted the importance of KGID being recognized. Yanish verified that Harper does not have any conflict with other clients. Trigg stated that the cost is necessary. Dion confirmed that he is looking for the board's support to work with a lobbyist and the cost will be hourly. Feedback will be provided based on issues and time expended. Yanish confirmed her support and noted that Dion also spends time lobbying

Yanish questioned the difference of the League of Cities and Municipalities Services vs HPS. Harper explained that the consultants work directly with clients versus the League who considers all members of the League. If the Executive Director of the League receives a BDR with background work completed, it is likely to be more successful. The other benefits of the League were noted. Yanish noted that not all BDR's are used each year. Harper explained that sophisticated agencies are providing completed BDR's, which are likely to be presented.

No action was taken.

LIST OF CLAIMS – Nelson questioned check #63430 to Trojan Technologies. Garden explained the plant is having glitches within the UV system and calibrations and maintenance go through Trojan. This was for lamp replacements due to life expectancy.

Schorr questioned check #63459 to Harper Professional Services. Dion explained this was for the needs assessments review process to identify funding needs and sources.

M-12/19/2023-4 - Motion by Yanish, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of \$1,680,906.32 as represented by check numbers 63402 through 63504.

FINANCIAL STATEMENTS – OCTOBER 2023

Financials were received and reviewed. Nelson noted the balance sheet balances again possibly due to auditor adjustments. She requested the maturity dates be added to the investments along with the State Pool rate.

Discussion and Initiation of Foreclosure Process.

Three accounts are severely past due and it was recommended that the foreclosure process be initiated. The liens have been filed and formal resolution is required to initiate proceedings.

Schorr verified that Zumpft concurs with the letter dated 2020 as a cost effective and efficient method of collection. Nelson confirmed the February meeting will include a public hearing as part of the statute. The process is adding the property to the tax roll and if remains delinquent it can possibly go to sale. Zumpft noted that this would like be a matter of years, but once started would be effective until the debt is cleared.

M-12/19/2023-5 - Motion by Yanish, seconded by Trigg, and passed to authorize the General Manager to initiate proceedings and set public hearing placing delinquent accounts in excess of \$40,000 on the Douglas

County Tax Rolls for collection and establish February 20, 2024, as public hearing for placing the following parcels on the tax rolls for collection, APN 1319-30-520-017, 1319-30-514-017, 1319-30-710-012.

Discussion and Review of District Owned Parcels

A written report and summary were provided for discussion. Of the district owned parcels, four do not have a current use and two do not have a future need. These parcels were reviewed. People owning adjacent properties to the district's property on S. Benjamin are interested in purchasing the lot for a residential project. The lot would assist their accessibility and improve their development potential.

The process of surplusing property was reviewed and direction was requested. It was noted that other land sites will be needed in the future.

The valuation was discussed and Yanish noted the complexities of property valuation in the Tahoe Basin. Dion explained the first step is to surplus the property and hire a professional appraiser. Zumpft advised that the sale of surplus property by a government body is different from an open market and more complicated. Dion stated that the S. Benjamin property warrants more consideration and discussion.

Schorr stated that considerations should be a bit different, and the sales proceeds should be considered versus the potential investment. He favored the idea that if sold, it should be considered as a method to obtain something of value, such as reducing OPEB liability. Trigg stated her support of retaining the property for future use.

Nelson summarized, the board wasn't eager to sell the property at this time and Yanish suggested they contact a professional to get an opinion regarding the value.

No action was taken.

Amendment to the Agenda.

M-12/19/2023-6 - Motion by Trigg, seconded by Nelson, and unanimously passed to table items 13: Discussion of Stormwater/Drainage Program and 14: Discussion and approval of Public Information Policy for a later meeting.

Board Reports

Nelson reported that the Sewer District had a clean audit. They have been discussing moving the access to the Sewer District Pump Station as the Forrest Service has requested they actively participate in the cost.

Yanish attended the Nevada League of Cities and Municipalities quarterly meeting. They are transitioning to next year, Lori Bagwell term as President concluded and Glen Levitt is installed as Executive Director. At the meeting, she discussed BDR's related to KGID. She commented that TRPA has a workforce housing committee and their amendments were passed through Regional Planning and Implementation Committee and the Governing Board, including provision for bonus units for deed restrictive workforce housing.

Management Reports

General Manager's Report

There have been operational issues at the plant and maintenance is needed. EPA rules to go in effect in the fall will include lead and copper monitoring which is not a concern for KGID customers. Part of the program includes day care facilities, but a big impact is not anticipated.

Correspondence was noted including failing GID, Topaz Ranch Estates. A water and snowpack presentation was provided along with the seasonal outlook.

Utility Operations Superintendent's Report

Nelson questioned the line repair on Gary Lane. Garden explained they completed it with 3 feet of cover and rock work over the line for protection. The Panorama leak was on a steel line that was left in service following the replacement project a few years back.

Garden explained that the water loss report showed a significant increase which may be attributed to the water use by the fire department for various controlled burns in the area.

Administrative and Human Resources Report

Recruitment for several positions is ongoing and office organization for the move is taking time. The positions were reviewed. Schorr suggested that grant writing should be considered for including into one of the job requirements.

The relocation to the new building was discussed to be fully operational by 20 Feb.

Engineer’s Report

There were no questions.

Attorney’s Report

There was nothing to report.

CORRESPONDENCE – Dion noted the Office of Elections; there are three seats available for election with two incumbents that will be termed out. Nelson noted candidate disclosure statements must be completed by January 15, 2024.

FINAL PUBLIC COMMENT – There was no public.

UNFINISHED BUSINESS

ADJOURNMENT

M-12/19/2023-7 - Motion by Yanish, seconded by Trigg, and unanimously passed to adjourn the meeting at 7:59 p.m.

Respectfully submitted,

Jodie Nelson, Chair

Attest:

Cindy Trigg, Secretary

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

TITLE: Organization of the Board of Trustees and the Election of Officers

For Discussion and Possible Action. Discussion on the sequence of replacement and election of Officers of the Board for Kingsbury General Improvement District for calendar year 2024.

MEETING DATE: January 16, 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Conduct elections to determine the positions of Chair, Vice Chair, Secretary and Treasurer of the Board of Trustees

BACKGROUND INFORMATION: One of the duties required of the Board of Trustees is to organize itself in a manner to conduct oversight of the district. NRS 318.085 provides direction regarding the election of officers, records, bonds, and compensation of board members. Specifically, it provides the following direction. *“After taking oaths and filing bonds, the board shall choose one of its members as chair of the board and president of the district and shall elect a secretary and a treasurer of the board and of the district, who may or may not be members of the board. The secretary and the treasurer may be one person.”*

Each year the Board of Trustees determines the organization of the Board and conducts the election of Officers.

Fund impacted by above action:

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

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

TITLE: APPROVAL OF LIST OF CLAIMS DECEMBER 2023

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

MEETING DATE: 16 January 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 63505 to 63588.

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 December 2023

Fund impacted by above action:

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

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/15/2023 Through 1/11/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63505	12/15/2023	MICHAEL J. ANSTETT	Employee: ANSTET; Pay Date: 12/15/2023	1,362.59
63506	12/15/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 12/15/2023	1,629.79
63507	12/15/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 12/15/2023	1,959.15
63508	12/15/2023	MITCHELL S. DION	Employee: DION; Pay Date: 12/15/2023	4,171.08
63509	12/15/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 12/15/2023	2,325.29
63510	12/15/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 12/15/2023	3,080.93
63511	12/15/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 12/15/2023	3,038.08
63512	12/15/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 12/15/2023	1,833.21
63513	12/15/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 12/15/2023	2,821.25
63514	12/15/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 12/15/2023	1,730.81
63515	12/15/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 12/15/2023	1,334.85
63516	12/15/2023	JEFF T. WOOD	Employee: WOOD; Pay Date: 12/15/2023	1,358.40
63517	12/19/2023	JODIE NELSON	Employee: NELSON; Pay Date: 12/19/2023	692.62
63518	12/19/2023	SANDRA D. PARKS	Employee: PARKS; Pay Date: 12/19/2023	689.12
63519	12/19/2023	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 12/19/2023	739.12
63520	12/19/2023	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 12/19/2023	739.12
63521	12/19/2023	NATALIE YANISH	Employee: YANISH; Pay Date: 12/19/2023	739.12
63522	12/19/2023	AFLAC	ACCT. FA935 LIFE INS. EDWARDS, JOHNS, MOSS, STANTON	419.49
63523	12/19/2023	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	459.17
63524	12/19/2023	BYRAN MOSS	REIMBURSE RENEWAL FOR TREATMENT 2 CERTIFICATION	50.00
63525	12/19/2023	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 11/14/23 6.25 HRS	168.75
63526	12/19/2023	CONSTRUCTION SEALANTS & SUPPLY	CRAFCO ROADSaver LOW TACK TYPE I QTY 2,100	1,814.00
63527	12/19/2023	CORE CONSTRUCTION INC.	PARTIAL REFUND TEMP METER COMMERCIAL CONS 42,700 GAL	696.83
63528	12/19/2023	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA/BARRETT WATER & ROAD 11/23	8,182.50

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 12/15/2023 Through 1/11/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63528	12/19/2023	DOWL, LLC	ENGINEERING SERVICES FY24 WATERLINE IMPROVE 11/25/23	3,965.00
63528	12/19/2023	DOWL, LLC	ENGINEERING SERVICES GENERAL & FY23 ANDRIA/BARRETT 11/25/23	3,317.50
63528	12/19/2023	DOWL, LLC	ENGINEERING SERVICES PALISADES SEWER LIFT STATION 11/23/25	692.25
63528	12/19/2023	DOWL, LLC	ENGINEERING SERVICES PAVER UPDATE 11/25/23	1,035.00
63528	12/19/2023	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATER REPLACE 11/25/23	15,127.50
63528	12/19/2023	DOWL, LLC	ENGINEERING SERVICES SEWER PER 11/25/23	2,731.25
63528	12/19/2023	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERVICES 11/25/23	397.50
63529	12/19/2023	MICHAEL EDWARDS JR.	RENEWAL WATER OPERATOR CERTIFICATE RECEIPT NVDEP	102.50
63530	12/19/2023	EIDE BAILLY LLP	FINAL BILLING RELATED TO FY2023 AUDIT OF FINANCIAL STATEMENT	15,070.00
63531	12/19/2023	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION ENROLLMENT INSTALLMENT 07	1,193.40
63532	12/19/2023	FLYERS ENERGY LLC	FUEL DIESEL 70.9 GAL REGULAR 115 GAL	862.08
63532	12/19/2023	FLYERS ENERGY LLC	FUEL REGULAR 162.1 GAL DIESEL 35 GAL	894.01
63532	12/19/2023	FLYERS ENERGY LLC	FUEL REGULAR 90 GAL	422.04
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST	50.80
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.80
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	86.93
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB PHONE	86.93
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.75
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	98.22
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	98.22
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	327.72
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.86
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.35

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 12/15/2023 Through 1/11/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63533	12/19/2023	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.38
63534	12/19/2023	HOMESERVE USA	LOSS & LINE INSURANCE 11/30/23	1,460.20
63535	12/19/2023	KINGSBURY AUTOMOTIVE	TRUCK #1726 LUBE, OIL & FILTER	191.74
63536	12/19/2023	KINGSBURY HARDWARE	CRESTVOEW VAULT 1/2X1/4 GALV HEX BUSH	3.19
63536	12/19/2023	KINGSBURY HARDWARE	SHOP PERMATEC FORM-A-GASKET #1	5.99
63536	12/19/2023	KINGSBURY HARDWARE	SHOP TIE STRAP 11IN BLK	6.99
63536	12/19/2023	KINGSBURY HARDWARE	SNOWBLOWERS SHEER PINS	27.92
63537	12/19/2023	LINDE GAS & EQUIPMENT INC.	CYLINDER RENT INDUSTRIAL ACETYLENE	161.59
63538	12/19/2023	LINDE GAS & EQUIPMENT INC.	ANNUAL INSPECTION & REPLACE DECALS ON TANKS	1,000.00
63539	12/19/2023	STEVEN MCNAMARA	REFUND PERMIT 2023-14 194 HUBBARD DR	2,100.00
63540	12/19/2023	SOUTH LAKE TAHOE ACE HARDWARE	EDGEWOOD VAULT MALE CONNECTOR 3/8X3/8BRS	9.18
63540	12/19/2023	SOUTH LAKE TAHOE ACE HARDWARE	SHOP PIPE JOINT COMPOUND 8OZ QTY 2	29.98
63541	12/19/2023	MINDEN LAWYERS, LLC	LEGAL FEES 11/30/23	2,502.00
63542	12/19/2023	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS 11/2023	800.00
63543	12/19/2023	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE DR ARCHITECTURAL, ENGINEERING SERVICES 11/23	8,797.50
63544	12/19/2023	RESOURCE CONCEPTS	PUMP STATION 3 REHABILITATION PLAN DEVELOPMENT 10/31/23	9,488.75
63545	12/19/2023	SGS SILVER STATE LABORATORIES	BROMATE	175.00
63545	12/19/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	324.00
63545	12/19/2023	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	270.00
63545	12/19/2023	SGS SILVER STATE LABORATORIES	COLOFORMS-QT	27.00
63546	12/19/2023	SHRED-IT	ACCT. 1000324389 SHRED 11/15/23	37.00
63547	12/19/2023	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR SERVICE COMM BIN 11/02/33	68.60
63547	12/19/2023	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COML BIN 11/30/23	514.50
63548	12/19/2023	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	131.18
63548	12/19/2023	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	191.43

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 12/15/2023 Through 1/11/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63548	12/19/2023	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	208.93
63548	12/19/2023	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	156.43
63549	12/19/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 10/31/23	1,484.00
63549	12/19/2023	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 11/30/23	1,520.00
63549	12/19/2023	SPRINGBROOK SOFTWARE COMPANY	CORRECTION INV-015076 10/31/23	(1,510.00)
63550	12/19/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INS BREWER, GARDEN, MOSS 12/1/23	4,325.60
63550	12/19/2023	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSEBU	1,496.32
63551	12/19/2023	SUMMIT FIRE & SECURITY	ANNUAL FIRE EXTINGUISHER INSPECTIONS ALL STATIONS & OFFICE	1,560.50
63552	12/19/2023	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 11/23	30.00
63552	12/19/2023	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
63553	12/19/2023	JONATHAN MARK TAYLOR	REFUND PERMIT 2023-23 450 ANDRIA DRIVE	1,800.00
63554	12/19/2023	UNITED STATES POSTAL SERVICE	PO BOX RENEWAL 1/1 TO 12/31/24	332.00
63555	12/19/2023	WESTERN NEVADA SUPPLY CO	6 CPLG BOX ROMA, 8 CPLG BOX ROMA, ROMA RED GSKT 6.60-6.91 &	248.28
63555	12/19/2023	WESTERN NEVADA SUPPLY CO	EDGEWOOD PRV 2X1/8 FF SPPCO FLG GSKT 150	3.14
63555	12/19/2023	WESTERN NEVADA SUPPLY CO	FCA 6 STD STL DI C900 & ROMA 8 RED END RING 6-HOLE	756.47
63556	12/19/2023	CHARLES WINN	RELEASE ON CLAIM 336 GRIFFIN CT SNOW REMOVAL FENCE DAMAGE	1,700.00
63557	12/29/2023	MICHAEL J. ANSTETT	Employee: ANSTET; Pay Date: 12/29/2023	1,362.59
63558	12/29/2023	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 12/29/2023	1,666.90
63559	12/29/2023	JUDITH BREWER	Employee: BREWER; Pay Date: 12/29/2023	1,959.15
63560	12/29/2023	MITCHELL S. DION	Employee: DION; Pay Date: 12/29/2023	2,345.06
63561	12/29/2023	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 12/29/2023	2,706.69
63562	12/29/2023	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 12/29/2023	2,653.55

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/15/2023 Through 1/11/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63563	12/29/2023	BRANDON GARDEN	Employee: GARDEN; Pay Date: 12/29/2023	3,031.31
63564	12/29/2023	BRANDY JOHNS	Employee: JOHNS; Pay Date: 12/29/2023	1,913.32
63565	12/29/2023	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 12/29/2023	2,379.74
63566	12/29/2023	BYRAN D. MOSS	Employee: MOSS; Pay Date: 12/29/2023	2,154.03
63567	12/29/2023	LEIGH C. STANTON	Employee: STANTO; Pay Date: 12/29/2023	1,393.17
63568	12/29/2023	JEFF T. WOOD	Employee: WOOD; Pay Date: 12/29/2023	1,328.95
63569	12/29/2023	ROBERT ADELMAN	REFUND PERMIT 2021-12 289 QUAKING ASPEN #B	956.00
63570	12/29/2023	AT & T MOBILITY	ACCT. 287301170125 CELL PHONES	514.05
63571	12/29/2023	BATTERIES PLUS BULBS #350	OFFICE 12V 8AH LEAD STATION 1 12V 3AH LEAD	52.30
63572	12/29/2023	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DR.	149.98
63572	12/29/2023	CHARTER COMMUNICATIONS	ACCT. 8411100140048004 255 KINGSBURY GRADE UNIT A	149.98
63572	12/29/2023	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	159.98
63573	12/29/2023	EASTERN SIERRA ENGINEERING	GEOTECH SERVICES PONDERSA MHP	22,707.62
63573	12/29/2023	EASTERN SIERRA ENGINEERING	TRAMWAY RETAINING WALL DESIGN	30,208.50
63574	12/29/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL 11/30/23	286.00
63574	12/29/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT 1/1/24	5,416.40
63574	12/29/2023	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 10/31/23	264.00
63576	12/29/2023	NV ENERGY	1000044046907329692 399 EUGENE DR	574.53
63576	12/29/2023	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	43.28
63576	12/29/2023	NV ENERGY	1000044086803274204 GALAXY LN PUMP	122.87
63576	12/29/2023	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	14.42
63576	12/29/2023	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	93.40
63576	12/29/2023	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	172.75

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/15/2023 Through 1/11/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63576	12/29/2023	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	77.14
63576	12/29/2023	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	69.69
63576	12/29/2023	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	384.90
63576	12/29/2023	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63576	12/29/2023	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.85
63576	12/29/2023	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.80
63576	12/29/2023	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMMPLS	43.85
63576	12/29/2023	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	4,394.70
63576	12/29/2023	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,232.08
63576	12/29/2023	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,266.68
63576	12/29/2023	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	2,614.15
63576	12/29/2023	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	105.24
63576	12/29/2023	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	92.50
63576	12/29/2023	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	101.64
63576	12/29/2023	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	872.62
63576	12/29/2023	NV ENERGY	1000044086807006297 97 BEACH CLUB DR.	6,355.71
63576	12/29/2023	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISMPM	1,627.56
63577	12/29/2023	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 12/23	37,345.23
63578	12/29/2023	CASH	REIMBURSE PETTY CASH ACCOUNT 7/1 TO 12/31/23	112.58

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 12/15/2023 Through 1/11/2024

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
63579	12/29/2023	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 11/17 TO 12/18/23	169.18
63580	12/29/2023	SCOTT FRIEDEL OFFICE MACHINES	SERVICE HEWLET PACKARD LASERJET 611 12/20/23	50.00
63581	12/29/2023	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	556.87
63581	12/29/2023	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	35.94
63581	12/29/2023	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	248.17
63581	12/29/2023	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	35.94
63581	12/29/2023	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	534.39
63582	1/2/2024	MICHAEL ANSTETT	UNIFORM ALLOWANCE	85.00
63583	1/2/2024	BYRAN MOSS	UNIFORM ALLOWANCE	85.00
63584	1/2/2024	MITCHELL S. DION	COMPENSATION EQUAL TO H.S.A. 1/1/2024	3,875.00
63585	1/2/2024	MICHAEL EDWARDS JR.	UNIFORM ALLOWANCE	85.00
63586	1/2/2024	JOSEPH ESENARRO	UNIFORM ALLOWANCE	85.00
63587	1/2/2024	SHANE MORTENSEN	UNIFORM ALLOWANCE	85.00
63588	1/2/2024	JEFF WOOD	UNIFORM ALLOWANCE	85.00
Report Total				281,890.21

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

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS NOVEMBER 2023

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 16 January 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and file financial statements of November 2023

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

INCLUDED:

- Financial Statements November 2023

Fund impacted by above action:

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

KINGSBURY GENERAL IMPROVEMENT DISTRICT						GENERAL	43%
CASH POSITION						WATER	35%
						SEWER	19%
November-23						SNOW	3%
	BEGINNING					ENDING	
FUND	BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	BALANCE	
GENERAL FUND	\$ 8,171,237.11	\$ (12,854.87)	\$ (121.49)	\$ 285,113.51	\$ (60,654.02)	\$ 8,382,720.24	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 186,038.86	\$ 12,854.87	\$ -	\$ -	\$ -	\$ 198,893.73	
GENERAL INVESTMENT	\$ 277,588.91	\$ -	\$ -	\$ 0.21	\$ -	\$ 277,589.12	
GF TOTAL						\$ 8,859,203.09	
WATER FUND	\$ 6,751,068.77	\$ (239,416.72)	\$ 211.15	\$ 411,437.53	\$ (553,715.19)	\$ 6,369,585.54	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 370,672.59	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 399,214.63	
WATER INVESTMENT	\$ 307,575.82	\$ -	\$ -	\$ 0.23	\$ -	\$ 307,576.05	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 276,674.13	\$ 69,979.96	\$ -	\$ -	\$ -	\$ 346,654.09	
TREAT DEBT RESERVE	\$ 420,029.86	\$ 106,239.31	\$ -	\$ -	\$ -	\$ 526,269.17	
CAP IMPROV. RESERVE	\$ (599,288.21)	\$ 34,655.41	\$ -	\$ -	\$ -	\$ (564,632.80)	
WF TOTAL						\$ 7,430,096.68	
SEWER FUND	\$ 4,240,075.41	\$ (391.67)	\$ (2.75)	\$ 172,996.86	\$ (326,117.22)	\$ 4,086,560.63	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 6,266.78	\$ 391.67	\$ -	\$ -	\$ -	\$ 6,658.45	
SEWER INVESTMENT	\$ 157,562.45	\$ -	\$ -	\$ 0.12	\$ -	\$ 157,562.57	
SF TOTAL						\$ 4,250,781.65	
SNOW REV. FUND	\$ 104,959.21	\$ (9,218.20)	\$ (86.91)	\$ 54,562.21	\$ (45,874.04)	\$ 104,342.27	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 110,074.18	\$ 9,218.20	\$ -	\$ -	\$ -	\$ 119,292.38	
SNOW INVESTMENT	\$ 7,520.71	\$ -	\$ -	\$ 0.01	\$ -	\$ 7,520.72	
SNOW TOTAL						\$ 231,155.37	
298 KINGSBURY GRADE RENTAL	\$ 203,324.55	\$ -	\$ -	\$ 8,252.15	\$ (1,997.08)	\$ 209,579.62	
80 RENTAL TOTAL						\$ 209,579.62	
GRAND TOTALS	\$ 21,036,811.13	\$ 0.00	\$ -	\$ 932,362.83	\$ (988,357.55)	\$ 20,980,816.41	
CHECKING							
US BANK	\$ 499,146.28	\$ -	\$ -	\$ 847,973.92	\$ (988,357.55)	\$ 358,762.65	
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25	
						\$ -	
MORTON CAPITAL MMA	\$ 135.64	\$ -	\$ -	\$ 0.57	\$ -	\$ 136.21	
5.2% ZIONS BANCORPORATION 12/6/24	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
5.15% CROSS RIVER BK 12/9/24	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
5.45% BMO BANK NATIONAL 4/11/25	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
LOCAL GOVT POOLED Nov 23 5.04%	\$ 19,787,416.96	\$ -	\$ -	\$ 84,388.34	\$ -	\$ 19,871,805.30	
GRAND TOTALS	\$ 21,036,811.13	\$ -	\$ -	\$ 932,362.83	\$ (988,357.55)	\$ 20,980,816.41	

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 11/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ASSETS						
CURRENT ASSETS						
CASH						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	8,382,720.24	6,369,585.54	4,086,560.63	104,342.27	209,579.62	19,152,788.30
DISTRIBUTION DEBT SERVICE	0.00	346,654.09	0.00	0.00	0.00	346,654.09
TREATMENT DEBT SERVICE	0.00	526,269.17	0.00	0.00	0.00	526,269.17
CAPITAL IMPROVEMENT RESERVE	0.00	(564,632.80)	0.00	0.00	0.00	(564,632.80)
CASH HELD BY DOUGLAS COUNTY	14,235.26	0.00	0.00	0.00	0.00	14,235.26
Total CASH	8,397,455.50	6,677,876.00	4,086,560.63	104,342.27	209,579.62	19,475,814.02
INVESTMENTS						
INVESTMENTS	476,482.85	752,220.68	164,221.02	126,813.10	0.00	1,519,737.65
Total INVESTMENTS	476,482.85	752,220.68	164,221.02	126,813.10	0.00	1,519,737.65
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	42.16	324,303.84	112,654.66	39,591.97	0.00	476,592.63
RENT RECEIVABLE	0.00	0.00	0.00	0.00	10,284.65	10,284.65
DUE FROM OTHER GOVERNMENTS	0.00	0.00	81,518.00	0.00	0.00	81,518.00
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	118,440.26	0.00	0.00	0.00	0.00	118,440.26
A/R-EDGEWOOD WTR CO.	0.00	626.28	0.00	0.00	0.00	626.28
INTEREST RECEIVABLE - INVEST.	39,568.28	35,966.97	20,561.30	1,814.41	0.00	97,910.96
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	166,572.63	363,556.05	216,063.44	41,627.96	10,284.65	798,104.73
MATERIAL INVENTORY						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
Total MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
PREPAID EXPENSES						
PREPAID EXPENSES	0.50	4,985.31	1,097.37	76,076.13	0.00	82,159.31
Total PREPAID EXPENSES	0.50	4,985.31	1,097.37	76,076.13	0.00	82,159.31

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 11/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSUE COSTS (NET)						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(295,791.17)	0.00	0.00	0.00	(295,791.17)
Total DEFERRED CHARGES BOND ISSUE COSTS (NET)	0.00	53,908.37	0.00	0.00	0.00	53,908.37
Total CURRENT ASSETS	9,040,511.48	7,996,897.99	4,468,818.99	348,859.46	219,864.27	22,074,952.19
FIXED ASSETS						
PROPERTY PLANT & EQUIPMENT (NET)						
OFFICE EQUIPMENT	0.00	81,893.89	40,084.59	0.00	0.00	121,978.48
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	0.00	(67,843.51)	(31,969.00)	0.00	0.00	(99,812.51)
ACCUM. DEPR. EQUIPMENT	0.00	4,622,327.61	287,681.77	0.00	0.00	4,910,009.38
UTILITY PLANT IN SERVICE	0.00	(2,859,708.09)	(140,579.45)	0.00	0.00	(3,000,287.54)
ACCUM. DEPR. UTILITY PLANT	0.00	21,467,462.35	6,156,648.37	0.00	0.00	27,624,110.72
INFRASTRUCTURE	0.00	(3,916,308.03)	(5,362,166.71)	0.00	0.00	(9,278,474.74)
ACCUM. DEPR. INFRASTRUCTURE	0.00	29,701,542.21	786,324.36	0.00	0.00	30,487,866.57
OTHER ASSETS	0.00	(10,455,294.19)	(279,136.34)	0.00	0.00	(10,734,430.53)
ACCUM DEPR. OZONE FACILITY	0.00	805,127.26	0.00	0.00	0.00	805,127.26
VEHICLES & EQUIPMENT	0.00	(318,641.19)	0.00	0.00	0.00	(318,641.19)
ACCUM. DEPR. VEHICLES & EQUIP	0.00	568,347.51	8,113.28	0.00	0.00	576,460.79
CONSTRUCTION IN PROGRESS	0.00	(526,759.54)	(8,113.28)	0.00	0.00	(534,872.82)
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	40,361,029.52	1,728,317.09	0.00	0.00	42,089,346.61
Total FIXED ASSETS	0.00	40,361,029.52	1,728,317.09	0.00	0.00	42,089,346.61
Total ASSETS	9,040,511.48	48,357,927.51	6,197,136.08	348,859.46	219,864.27	64,164,298.80
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	61,954.05	820,703.07	101,837.53	60,852.52	2,304.98	1,047,652.15
ACCOUNTS PAYABLE - SUSPENSE	2,129.63	3,552.31	3,803.20	1,768.27	0.00	11,253.41
LOSS PROTECTION PAYABLE	0.00	(242.97)	0.00	0.00	0.00	(242.97)
LINE PAYABLE	0.00	27.03	0.00	0.00	0.00	27.03
Total ACCOUNTS PAYABLE	64,083.68	824,039.44	105,640.73	62,620.79	2,304.98	1,058,689.62

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 11/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
PAYROLL RELATED PAYABLES						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	9,618.82	85,727.56	15,694.19	7,115.36	0.00	118,155.93
ACCRUED TAXES VAC/SICK	2,245.03	19,771.88	3,527.78	1,523.27	0.00	27,067.96
UNION DUES PAYABLE	(34,74)	(6.60)	0.00	(24.82)	0.00	(66.16)
OPEB PAYABLE	49,521.53	485,310.84	85,837.28	39,617.20	0.00	660,286.85
SIIS PAYABLE	0.00	(5,665.80)	0.00	0.00	0.00	(5,665.80)
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
Total PAYROLL RELATED PAYABLES	61,350.64	585,137.88	105,059.25	48,231.01	0.00	799,778.78
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	132,914.50	70,074.50	0.00	7,176.00	210,165.00
PREPAID USER FEES	0.00	42,670.75	15,699.16	4,667.19	0.00	63,037.10
Total REFUNDABLE DEPOSITS	0.00	175,585.25	85,773.66	4,667.19	7,176.00	273,202.10
Total CURRENT LIABILITIES	125,434.32	1,584,762.57	296,473.64	115,518.99	9,480.98	2,131,670.50
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00
SRF LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SRF Loan Payable #2	0.00	885,695.03	0.00	0.00	0.00	885,695.03
SRF Loan Interest Payable	0.00	10,923.55	0.00	0.00	0.00	10,923.55
SRF Loan Payable #3	0.00	1,302,627.93	0.00	0.00	0.00	1,302,627.93
SRF Loan Interest Payable #3	0.00	15,468.70	0.00	0.00	0.00	15,468.70
SRF Loan Payable #4	0.00	6,080,482.87	0.00	0.00	0.00	6,080,482.87
SRF Loan Interest Payable #4	0.00	60,551.45	0.00	0.00	0.00	60,551.45

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 11/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SRF LOAN #5 PAYABLE	0.00	3,922,006.59	0.00	0.00	0.00	3,922,006.59
SRF LOAN #5 INTEREST PAYABLE	0.00	37,259.05	0.00	0.00	0.00	37,259.05
Total BONDS PAYABLE	0.00	12,315,015.17	0.00	0.00	0.00	12,315,015.17
Total LONG TERM LIABILITIES	0.00	12,315,015.17	0.00	0.00	0.00	12,315,015.17
Total LIABILITIES	125,434.32	13,899,777.74	296,473.64	115,518.99	9,480.98	14,446,685.67
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
RETAINED EARNINGS						
RETAINED EARNINGS	6,929,332.71	30,962,844.78	2,327,943.90	1,087,897.55	133,954.40	41,441,973.34
Total RETAINED EARNINGS	6,929,332.71	30,962,844.78	2,327,943.90	1,087,897.55	133,954.40	41,441,973.34
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	921,121.59	0.00	0.00	0.00	0.00	921,121.59
PERSONAL PROPERTY TAX	7,834.99	0.00	0.00	0.00	0.00	7,834.99
ADVALOREM MAKE-UP	740,250.45	0.00	0.00	0.00	0.00	740,250.45
STATE TAX DISTRIBUTION	1,054,403.12	0.00	0.00	0.00	0.00	1,054,403.12
319 NON POINT SOURCE EPA GRANT	40,000.00	0.00	0.00	120,000.00	0.00	160,000.00
USER FEES - RESIDENTIAL	0.00	4,965,970.18	2,477,143.86	720,544.17	0.00	8,163,658.21
RESIDENTIAL TIER 1 CONSUMPTION	0.00	474,889.05	45,517.10	0.00	0.00	520,406.15
RESIDENTIAL TIER 2 CONSUMPTION	0.00	103,564.85	0.00	0.00	0.00	103,564.85
RESIDENTIAL TIER 3 CONSUMPTION	0.00	111,664.43	0.00	0.00	0.00	111,664.43
RESIDENTIAL FIRE PROTECTION	0.00	116,779.23	0.00	0.00	0.00	116,779.23
USER FEES - COMMERCIAL	0.00	515,974.13	59,748.88	66,470.61	0.00	642,193.62
COMMERCIAL FIRE PROTECTION	0.00	133,061.74	0.00	0.00	0.00	133,061.74

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 11/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
COMMERCIAL CONSUMPTION	0.00	149,653.48	51,482.71	0.00	0.00	201,136.19
PENALTIES ON USER FEES	0.00	70,814.28	36,996.41	12,098.82	0.00	119,909.51
SERVICE CHARGES	0.00	20,501.39	0.00	0.00	0.00	20,501.39
RETURN CHECK FEES	0.00	662.56	0.00	0.00	0.00	662.56
CONNECTION FEES	0.00	64,000.00	15,600.00	0.00	0.00	79,600.00
INTEREST ON INVESTMENTS	398,043.52	433,012.28	225,308.94	30,660.60	0.00	1,087,025.34
TRANSFER FEE REVENUE	0.00	8,429.16	2,964.46	845.65	0.00	12,239.27
PLAN REVIEW FEE	0.00	4,500.00	1,500.00	0.00	0.00	6,000.00
SERVLINE ADMIN REVENUE	0.00	2,589.68	0.00	0.00	0.00	2,589.68
SERVLINE LOSS INSURANCE	0.00	24,848.12	0.00	0.00	0.00	24,848.12
SERVLINE LINE INSURANCE	0.00	3,920.11	0.00	0.00	0.00	3,920.11
RENTAL INCOME	11,833.28	0.00	0.00	0.00	142,628.41	154,461.69
OTHER REVENUE	2,640.73	49,673.90	2,749.20	1,219.86	285.00	56,568.69
PAYROLL - MANAGER	(74,743.29)	(250,561.96)	(120,201.73)	(52,779.73)	0.00	(498,286.71)
PAYROLL - MAINTENANCE	(20,065.68)	(494,125.70)	0.00	(14,332.63)	0.00	(528,524.01)
PAYROLL - OFFICE	(33,018.38)	(88,049.16)	(66,036.82)	(33,018.12)	0.00	(220,122.48)
EMPLOYEE BENEFITS - FICA/MEDIC	(1,955.10)	(12,891.94)	(3,231.43)	(1,549.01)	0.00	(19,627.48)
EMPLOYEE BENEFITS - MED. INS	(51,028.63)	(272,509.58)	(59,318.21)	(39,776.78)	0.00	(422,633.20)
EMPLOYEE BENEFITS - PERS	(31,913.69)	(197,638.10)	(48,082.35)	(23,973.37)	0.00	(301,607.51)
EMPLOYEE BENEFITS - SIIIS	(1,065.18)	(6,055.25)	(671.82)	(698.50)	0.00	(8,490.75)
SEP/IRA	(81.19)	(810.26)	(97.53)	(32.54)	0.00	(1,021.52)
UNIFORMS	(492.96)	(4,394.27)	(157.47)	(308.22)	0.00	(5,352.92)
OPEB EXPENSE	55,146.15	(51,132.16)	(3,592.64)	34,798.80	0.00	35,220.15
ACCRUED LEAVE EXPENSE	(4,217.30)	(14,585.50)	(7,686.39)	(3,674.30)	0.00	(30,163.49)
OTHER PAYROLL EXPENSES	(651.15)	(2,067.69)	(436.50)	(508.64)	0.00	(3,663.98)
CAR ALLOWANCE EXPENSE	1,065.02	5,325.03	709.93	0.00	0.00	7,099.98
ACCOUNTING	(3,697.76)	(44,373.17)	(22,186.59)	(3,697.76)	0.00	(73,955.28)
LEGAL	(3,002.24)	(40,477.62)	(13,812.38)	(3,610.78)	0.00	(60,903.02)
LEGAL - LABOR NEGOTIATIONS	(145.20)	(950.40)	(105.60)	(118.80)	0.00	(1,320.00)
ENGINEERING & SURVEYING	(186,746.70)	(11,811.65)	(3,461.65)	(410.85)	0.00	(202,430.85)
EROSION AND DRAINAGE	(6,813.17)	0.00	0.00	0.00	0.00	(6,813.17)
ROAD MAINTENANCE & SUPPLIES	(392,915.43)	0.00	0.00	0.00	0.00	(392,915.43)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(1,225,979.13)	0.00	(1,225,979.13)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 11/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(31,795.72)	0.00	(31,795.72)
DCLTSA PRO-RATA M & O	0.00	0.00	(1,015,729.50)	0.00	0.00	(1,015,729.50)
DCLTSA ASSESSMENTS	0.00	0.00	(738,663.50)	0.00	0.00	(738,663.50)
BANK CHARGES	0.00	(66,662.64)	(44,685.90)	(13,495.68)	0.00	(124,844.22)
BUILDING REPAIRS AND MAINT.	(1,376.25)	(7,087.29)	(3,061.89)	(510.34)	(10,029.90)	(22,065.67)
COMPUTER EXPENSE	(3,765.62)	(70,848.34)	(21,628.85)	(7,687.86)	0.00	(103,930.67)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,666.66)	0.00	0.00	(1,666.66)
DUES & SUBSCRIPTIONS	(1,157.68)	(15,071.64)	(6,660.05)	(1,157.68)	0.00	(24,047.05)
EQUIP. SUPPLIES/MAINT./REPAIRS	(1,001.29)	(13,207.52)	(147,500.71)	(136.52)	(110.00)	(161,956.04)
EQUIPMENT RENTAL	(260.27)	(10,332.86)	(4,732.79)	(1,115.87)	(276.25)	(16,718.04)
FIELD SUPPLIES, TOOLS & SIGNS	(6,731.23)	0.00	0.00	(11,294.04)	0.00	(18,025.27)
SECURITY EXPENSE	0.00	(10,112.01)	(10,610.72)	0.00	0.00	(20,722.73)
INSURANCE AND BONDS	(11,135.73)	(180,406.04)	(48,313.94)	(8,052.33)	(6,680.91)	(254,588.95)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(15,465.30)	68.91	0.00	0.00	(15,396.39)
METER REPAIR & MAINT	0.00	(4,478.04)	0.00	0.00	0.00	(4,478.04)
LIEN FEES	0.00	1,587.18	0.00	0.00	0.00	1,587.18
MISCELLANEOUS EXPENDITURES	(3,581.41)	(20,546.39)	(11,413.86)	(2,694.74)	(9,611.97)	(47,848.37)
OFFICE JANITORIAL	(1,724.60)	(10,089.96)	(5,044.94)	(840.85)	(12,175.00)	(29,875.35)
OFFICE AND FACILITIES RENT	(4,603.94)	(55,247.28)	(27,623.64)	(4,617.14)	0.00	(92,092.00)
OFFICE SUPPLIES	(677.72)	(9,562.49)	(5,293.88)	(1,787.06)	(421.33)	(17,742.48)
PERMITS AND FEES	(183.56)	(11,373.14)	(669.36)	(611.56)	0.00	(12,837.62)
POSTAGE	0.00	(8,620.18)	(5,814.84)	(2,164.99)	0.00	(16,600.01)
PUBLICATION CHARGES	(526.79)	(1,114.73)	(617.67)	(1,476.00)	0.00	(3,735.19)
SHOP SUPPLIES/SMALL TOOLS	0.00	(2,937.89)	0.00	0.00	0.00	(2,937.89)
TELEPHONE	(219.79)	(19,628.30)	(2,152.77)	(219.79)	0.00	(22,220.65)
TRAINING AND SEMINARS	(269.56)	(5,152.84)	(756.46)	(288.46)	0.00	(6,467.32)
TRAVEL	(413.45)	(3,983.46)	(1,380.95)	(822.13)	0.00	(6,599.99)
TRUSTEE FEES	(3,005.00)	(36,060.00)	(18,030.00)	(3,005.00)	0.00	(60,100.00)
UTILITIES - GAS & ELECTRIC	(2,819.63)	(379,639.08)	(35,115.92)	(844.82)	(20,084.16)	(438,503.61)
VEHICLE EXP FUEL/OIL/SUPP	(7,702.71)	(43,948.04)	0.00	(5,721.37)	0.00	(57,372.12)
VEH EXP R&M	(19,168.37)	(34,736.99)	0.00	(5,943.85)	0.00	(59,849.21)
WATER MONITORING/SAMPLING	0.00	(24,127.00)	0.00	0.00	0.00	(24,127.00)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 11/30/2023

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
WATER/SEWER SHED MANAGEMENT	0.00	(32,107.91)	0.00	0.00	0.00	(32,107.91)
WATER DIST SYSTEM EXPENSE	0.00	(53,920.00)	0.00	0.00	0.00	(53,920.00)
WATER TREATMENT SYSTEM EXP	0.00	(77,771.51)	0.00	0.00	0.00	(77,771.51)
INTEREST EXPENSE	0.00	(449,718.75)	0.00	0.00	0.00	(449,718.75)
CAPITAL OUTLAY	(939,298.43)	(2,491,699.91)	(632,221.58)	(330,442.63)	(7,095.00)	(4,400,757.55)
AMORTIZATION OF BONDS	0.00	(16,048.84)	0.00	0.00	0.00	(16,048.84)
DEPRECIATION EXPENSE	0.00	(1,881,934.55)	(81,201.91)	0.00	0.00	(1,963,136.46)
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	(325.78)	0.00	0.00	0.00	(325.78)
Total EXCESS REVENUE OVER EXPENDITURES	1,410,162.77	(295,216.19)	(299,881.00)	(854,557.08)	76,428.89	36,937.39
Total FUND EQUITY	8,915,077.16	34,458,149.77	5,900,662.44	233,340.47	210,383.29	49,717,613.13

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
 As of 11/30/2023

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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.*

	Beginning Balance		Less		Ending Balance
	10/31/2023	Additions	Disposals	Reclassifications	
GENERAL FUND					
CONSTRUCTION IN PROGRESS	\$ 235,214.47	\$ 13,797.13	\$ -	\$ -	\$ 249,011.60
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	\$ 21,451.59	\$ 181.86	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ 900,352.61
SUBTOTAL	\$ 13,826,683.30	\$ 13,978.99	\$ -	\$ -	\$ 13,840,662.29
SNOW FUND					
CONSTRUCTION IN PROGRESS	\$ 148,949.35	\$ 13,797.13	\$ -	\$ -	\$ 162,746.48
EQUIPMENT	\$ 44,582.78	\$ -	\$ -	\$ -	\$ 44,582.78
INFRASTRUCTURE	\$ 49,820.84	\$ -	\$ -	\$ -	\$ 49,820.84
LAND	\$ 93,924.19	\$ -	\$ -	\$ -	\$ 93,924.19
OFFICE EQUIPMENT	\$ 9,241.81	\$ 181.86	\$ -	\$ -	\$ 9,423.67
UTILITY PLANT	\$ 75,480.32	\$ -	\$ -	\$ -	\$ 75,480.32
VEHICLES & EQUIPMENT	\$ 626,774.39	\$ -	\$ -	\$ -	\$ 626,774.39
SUBTOTAL	\$ 1,048,773.68	\$ 13,978.99	\$ -	\$ -	\$ 1,062,752.67
TAHOE BOND ACT					
INFRASTRUCTURE	\$ 1,136,785.00	\$ -	\$ -	\$ -	\$ 1,136,785.00
SUBTOTAL	\$ 1,136,785.00	\$ -	\$ -	\$ -	\$ 1,136,785.00
GOVERNMENTAL					
CONSTRUCTION IN PROGRESS	\$ 384,163.82	\$ 27,594.26	\$ -	\$ -	\$ 411,758.08
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	\$ 30,693.40	\$ 363.72	\$ -	\$ -	\$ 31,057.12
VEHICLES & EQUIPMENT	\$ 1,527,127.00	\$ -	\$ -	\$ -	\$ 1,527,127.00
SUBTOTAL	\$ 27,957.98	\$ -	\$ -	\$ -	\$ 14,660,554.55
TOTAL GOVERNMENTAL FUNDS	\$ 16,012,241.98	\$ 27,957.98	\$ -	\$ -	\$ 16,040,199.96

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 11/30/2023

ACCUM DEPR. ACCOUNTS	Beginning Balance 10/31/2023	Additions	Less Disposals	Reclassifications	Ending Balance 11/30/2023
GENERAL FUND					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 18,922.77	\$ 32.52	\$ -	\$ -	\$ 18,955.29
INFRASTRUCTURE	\$ 7,869,226.88	\$ 22,693.17	\$ -	\$ -	\$ 7,891,920.05
OFFICE EQUIPMENT	\$ 19,066.17	\$ 58.30	\$ -	\$ -	\$ 19,124.47
298 KINGSBURY BLDG	\$ 111,756.10	\$ 2,584.20	\$ -	\$ -	\$ 114,340.30
UTILITY PLANT	\$ 7,381.92	\$ 169.83	\$ -	\$ -	\$ 7,551.75
VEHICLES & EQUIPMENT	\$ 765,011.02	\$ 2,593.19	\$ -	\$ -	\$ 767,604.21
SUBTOTAL	\$ 8,791,364.86	\$ 28,131.21	\$ -	\$ -	\$ 8,819,496.07
SNOW FUND					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 41,680.96	\$ 23.09	\$ -	\$ -	\$ 41,704.05
INFRASTRUCTURE	\$ 39,281.15	\$ 136.12	\$ -	\$ -	\$ 39,417.27
LAND	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE EQUIPMENT	\$ 6,894.76	\$ 62.47	\$ -	\$ -	\$ 6,957.23
UTILITY PLANT	\$ 6,909.55	\$ 159.34	\$ -	\$ -	\$ 7,068.89
VEHICLES & EQUIPMENT	\$ 375,052.34	\$ 4,320.02	\$ -	\$ -	\$ 379,372.36
SUBTOTAL	\$ 469,818.76	\$ 4,701.04	\$ -	\$ -	\$ 474,519.80
TAHOE BOND ACT					
INFRASTRUCTURE	\$ 644,178.11	\$ -	\$ -	\$ -	\$ 644,178.11
SUBTOTAL	\$ 644,178.11	\$ -	\$ -	\$ -	\$ 644,178.11
GOVERNMENTAL					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 60,603.73	\$ 55.61	\$ -	\$ -	\$ 60,659.34
INFRASTRUCTURE	\$ 8,552,686.14	\$ 22,829.29	\$ -	\$ -	\$ 8,575,515.43
LAND	\$ 19,066.17	\$ 58.30	\$ -	\$ -	\$ 19,124.47
OFFICE EQUIPMENT	\$ 118,650.86	\$ 2,646.67	\$ -	\$ -	\$ 121,297.53
298 KINGSBURY BLDG.	\$ 111,756.10	\$ 2,584.20	\$ -	\$ -	\$ 14,620.64
UTILITY PLANT	\$ 14,291.47	\$ 329.17	\$ -	\$ -	\$ 1,146,976.57
VEHICLES & EQUIPMENT	\$ 1,140,063.36	\$ 6,913.21	\$ -	\$ -	\$ 1,146,976.57
SUBTOTAL	\$ 35,416.45	\$ -	\$ -	\$ -	\$ 11,085,170.55
TOTAL GOVERNMENTAL FUNDS	\$ 9,905,361.73	\$ 32,832.25	\$ -	\$ -	\$ 9,938,193.98

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

TITLE: INITIAL DISCUSSION AND BUDGET ASSUMPTIONS FOR FY25

For Discussion and Possible Action. Discussion and guidance related to preparation of the FY 25 Budget

MEETING DATE: January 16, 2024

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Receive presentation. Discuss initial assumptions and provide guidance for FY 2025 Budget

BACKGROUND INFORMATION: Each spring Kingsbury GID develops its budget and conducts a budget workshop in April which then culminates with a public hearing and adoption by the Board of Trustees in May. Current budget dates are:

April 9, 2024 - Budget workshop

May 21, 2024- Public hearing

Required submission dates to State:

April 15, 2024 – Tentative budget

June 1, 2024 - Adopted final budget

Currently, the management group is reviewing the expenses and projecting the conclusion of the FY24 budget. As we reviewed the information, there were no significant areas which required redistribution or budget augmentation. A watchful eye, however, is directed to equipment maintenance expenses. Several elements of the district budget are weather dependent and subject to change. The goal of this budget is to be a tool for cost effectiveness and provide accountability for the management of the district while delivering services at consistently high levels of satisfaction.

Overall, the district is in transition towards managed assets/resources; more proactive veritably less reactive. For example, in water, we have seen the success of the pipeline replacement program which has reduced the number of leaks and enabling the shift from reactive (corrective) to preventative and predictive and a generally more proactive and managed effort. We are extending the CMMS into some of our vendor provided services as well, first is sewer and eventually snow removal. In conjunction, implementation of the document management system will provide effective information management and eliminate hundreds of paper files and thousands of electronic files which the district accumulated in the efforts towards automation in the past 30 years. The objective is to use knowledge to manage verse gut to direct.

An audit finding for FY23 identified the expenditure in excess of budget for the snow fund (technically a violation of statutory constraints) which was solely driven by weather and contract conditions. However, to avoid the audit finding, it may be prudent to inflate the FY 25 budget for snow plowing to higher than expected. *

Revenues.

Except for the Snow Fund, rates will have to be addressed to increase revenues needed to offset increased expenses for both operations and capital programs. Operational expenses (services, materials, fuel, energy, wages) have gone up significantly since the previous rate increases (2019) however the impact of many of these increases were muffled by other improvements or postponing projects (such as in the sewer fund). Property tax into General fund will be slightly positively influenced by increased values. Snow fund has additional revenue from rate increases. Additionally, the light winter thus far has projections for the snow fund to make small recovery. Therefore, the focus is on the revenues for enterprise funds.

Expenses.

The labor contract must be renewed in the Spring, although inflation has tapered, Personnel expenses are likely to experience modest increases. A longer contract period may be beneficial. The district has been operating with multiple vacant positions so impacts in the current budget year are not observable in labor. For FY 25 it is anticipated that positions will be filled, which will be an important factor as we consider possible pending transitions for FY 26 or beyond. The need for a person in administration to oversee contract administration and fulfill the role of internal controller is being sought and a position of engineer or engineer technician continues to be recruited. It is anticipated that most of the funding for both of these positions will be recouped by the reduction of outside services currently being paid at much higher hourly rates than the district is offering. Filling both of these positions would provide management with more options to pursue service delivery tools. We have established a reserve policy and FY 25 will see reserves being committed to the approved categories verse held in the macro balance of funds.

Goods and Services will reflect the inflation from the previous year. Most increases are already approved or set; this will provide less uncertainty which has been hallmark of budgets in recent years. The district acquired and is implementing a maintenance management software program to satisfy minimum requirements established by the EPA and assist refining labor and resource obligations in future years.

Services. The district Wastewater Services provider contract with Summit Plumbing will expire in Oct 24. Because there were no incremental increases in the term of the previous contract, we anticipate a significant impact on the budget. We experienced increases in our engineering and other consultant services in 5 to 10% range for 3rd consecutive year. Many of our small contracts have smaller (3 to 5%) increases built in. The snow removal contract will be entering into the 3 and final base year in FY25 and may be extended for FY26 if services are deemed satisfactory. We hope to continue the declining trend in our wastewater collection to help offset the rising costs of treatment by the WWA Authority

The vehicle replacement fund continues to lag as the district only recently initiated this fund and major equipment purchases depleted the funding in the first years. Repairs to equipment (especially rolling stock) continue to experience significant increases in costs and frequency. These exceed our previous budget expectations; also, to be adjusted in the proposed budget for consideration. Some

increase was accounted for as we slowed the replacement cycle to allow the replacement fund to mature, but even this allowance was exceeded.

We are also experiencing equipment and items at the treatment plant due to it reaching an age which components begin to fail. Typically, the part replacement is generally easy enough, the parts themselves are made for a limited market and disproportionately expensive.

Water tank inspection cycle will start again in FY 25, the inspection costs for the two tanks will be considered for inclusion in the budget, yet the likely repairs are difficult to project and will not be budgeted which may require supplemental authority once known. In preparing the CMMS we identified other areas which the district practices have been less than satisfactory for reasonable or industry standards. We have prepared bid documents and specifications for fire hydrant maintenance and are considering an “on-call” relationship with a vendor for equipment maintenance.

We anticipate using professional services for lobbying and grant writing during FY25. These are new items which will be included in budget preparation. The objective of this effort is twofold, to produce more efficient (less costly) administrative/regulatory processes and to obtain grant funding to leverage the district’s capital reserve and deliver projects.

Capital:

Capital funds within each programs area are typically budgeted by projects based upon the service area. Each year there are repetitive projects such as the Waterline and Road Improvement Project, or the Road Surface and Sealing Project. Due to the limited construction window, it is best that these types of projects be planned and designed each fall, advertised in Jan/Feb for execution in late spring and summer. Therefore, spending on a project crosses multiple year budgets. In addition, we have other large capital projects that are one time in nature but often multiple years of budget. Planning, design, and construction may be in different budgets. Using a 5 year planning and construction window is an effective tool for bringing budgets from different funds, grants or contractor contributions into the program.

Sewer Fund – The following projects are being developed for the Sewer Capital Program, the largest and highest priority project is the Market Street Lift Station renovation. There are additional lift station projects identified and the district has identified sewerage collection lines with should be replaced due to sagging lines, root intrusions or potential to cause backup which may damage private property.

Water Fund – Water fund continues to support approximately \$3 million each year in waterline replacements, but large projects for pumpstations and reservoir renovations are being mapped in subsequent years and funding this effort will require additional funding. In FY25 the district will be including the SRF funding (\$2.5 million) with the annual waterline and road project for the consolidation of Ponderosa system.

General Fund- This fund supports the annual road program and stormwater which has been consistent in funding the ongoing pavement restoration and improvements which are now done in conjunction with the water line replacements. We are also addressing some stormwater/erosion

control as part of the work being complete along Tramway Drive. The General fund is the only fund with flexibility to augment other areas within the district if needed.

Snow Fund- Snow fund capital items are related to district equipment and proportionate cost of facility improvements.

Vehicle Replacement Fund- will be in the second year of the program designed to level expenditures by programmatically building the replacement funding. However, due to the current equipment conditions for the backhoe, it will be necessary to replace it during the FY 24 budget. In addition, regular replacement of other vehicles which were postponed last year, in order to ensure readiness and the large swings caused by running vehicles/equipment to failure.

General Facilities- The district has initiated designs for renovation of building 160 Pine Ridge for the intent of developing for district use. The current estimates exceed the initial cost expectations but are consistent with the costs being experienced for similar projects at this time. Additional facilities for equipment and material storage are being planned for the following fiscal year.

General Guidance.

The management team has been directed to prepare budget proposals with 5% or less for each line item included in the budget. Any line with an increase exceeding 10% will be called out in the initial budget presentation. Additionally, we continue to seek efficiencies for administration and O&M.

Attachments:

- (A) LGF Calendar of Events
- (B) Revenue Projections Timeline

Fund impacted by above action:

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



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Drive., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

**LOCAL GOVERNMENT FINANCE
2024 CALENDAR OF EVENTS**

- NOTES:**
- (1) Pursuant to NRS 238.100 (3), if a filing date falls on a Saturday, Sunday or holiday, the filing may be performed on the next business day and be deemed timely.
 - (2) "Postmarked date is deemed filing date." (NRS 238.100)
 - (3) ONLY Tentative, final, amended and revised final budget documents and audit reports are to be filed in duplicate. (NAC 354.725)

Items in italics are those required of the Department of Taxation
Bold Items Are Those Required of Local Government Entities

Statutory and Other Due Dates:

- 1st Wk of Jan *Department of Taxation sends budget forms package for FY2024-2025 to all local government entities.*
- January 1 **Special Exempt Districts to submit financial statements for the immediate preceding fiscal year (NAC 354.559).**
- January 15 **For those school districts whose Residential Construction Tax will end at 6/30/2024, please begin the process of renewing the tax, if so desired, prior to Nevada Tax Commission certifying rates on June 25, 2024 (NRS 387.332). (January 16)**
- January 31 **Assessed valuation furnished to the Department of Taxation by Assessor on Segregation of Property Report.**
Department of Taxation, Centrally Assessed Property section of ELGS provides projections to redevelopment districts and files segregation report.
- February 1 **Last day to submit a copy of the Annual report concerning capital improvements owned, leased, or operated by local government to Department of Taxation and the Director of the Legislative Counsel Bureau. NRS 354.5947. (The required information is provided in the annual audit; therefore, a separate report is deemed not necessary.)**
Department of Taxation sends reminder of the March deadline for segregation report submission.
- February 14 **Last Day for the Quarterly Economic Survey for the 2nd quarter of FY2023-24 to be submitted. Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- February 15 *Department of Taxation to provide Preliminary Revenue Projections Package.*

February 21 Last Day for local government entities to notify Department of Taxation about proposed tax rate changes.

Department of Taxation sends reminder letter to county treasurers and Centrally Assessed Section to produce pro forma report with new tax rates.

March 1 Governor certifies population for distribution of Cigarette, Liquor, Basic City/County Relief Tax and Gasoline Tax. (NRS 370.260; 369.173; 377.055(3); and 360.285).

Special districts with total budgeted expenditures under \$300,000 must adopt AND submit a resolution requesting exemption from certain filings on or before this date. (NRS 354.475).

March 5 County assessors file with the Department of Taxation the Segregation of Property report. (NRS 361.390 (2)).

March 10 County assessors file corrected tax rolls, which reflect changes made by county boards of equalization, with the Department of Taxation. Pro forma projections due from county treasurers and Division's Centrally Assessed Properties. (March 11)

March 15 Department of Taxation provides Final Revenue Projections Package, specifically for Motor Vehicle Fuel tax & Consolidated tax for non-school entities; Local School Support tax & Governmental Services tax for school districts; for use in preparing the tentative budget document. The final estimates of net proceeds of minerals for calendar year 2024 are also included.

Net Proceeds & Royalty Estimates are due (NRS 362.115)

March 25 Department of Taxation provides Final Abated Revenue Projections (pro-forma) Package for property taxes. (NRS 361.4535(2))

March 30 Designation of auditor or auditing firm must be made no later than three months prior to the close of the fiscal year. The local government must notify the Department of Taxation of the designation. (NRS 354.624) (April 1)

SINGLE AUDIT ACT

OMB CIRCULAR NO. A-133 mandates non-federal entities that expend \$750,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year.

April 1 Department of Taxation will notify Special Districts of exempt status. (NAC 354.020).

April 15 File tentative budget with the Department of Taxation (NRS 354.596).

File final budget with the Department of Taxation for special districts granted exempt status (NRS 354.475).

May 6 Earliest date for notice of public hearing. "...notice of public hearing for tentative budget shall be published not more than 14 days or less than seven days prior to the date set for the hearing". (NRS 354.596)

REQUIRED PUBLIC HEARING DATE

NRS 354.596(4) The public hearing of the tentative budget must be held not sooner than the third Monday in May and not later than the last day in May. (May 20 - May 31)

NOTE: The tentative budget hearing for any district whose budget IS administered by the Board of County Commissioners MAY be consolidated with the county budget hearing (NRS 354.596).

May 15 Last Day for the Quarterly Economic Survey for the 3rd quarter of FY2023-24 to be submitted.

Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.

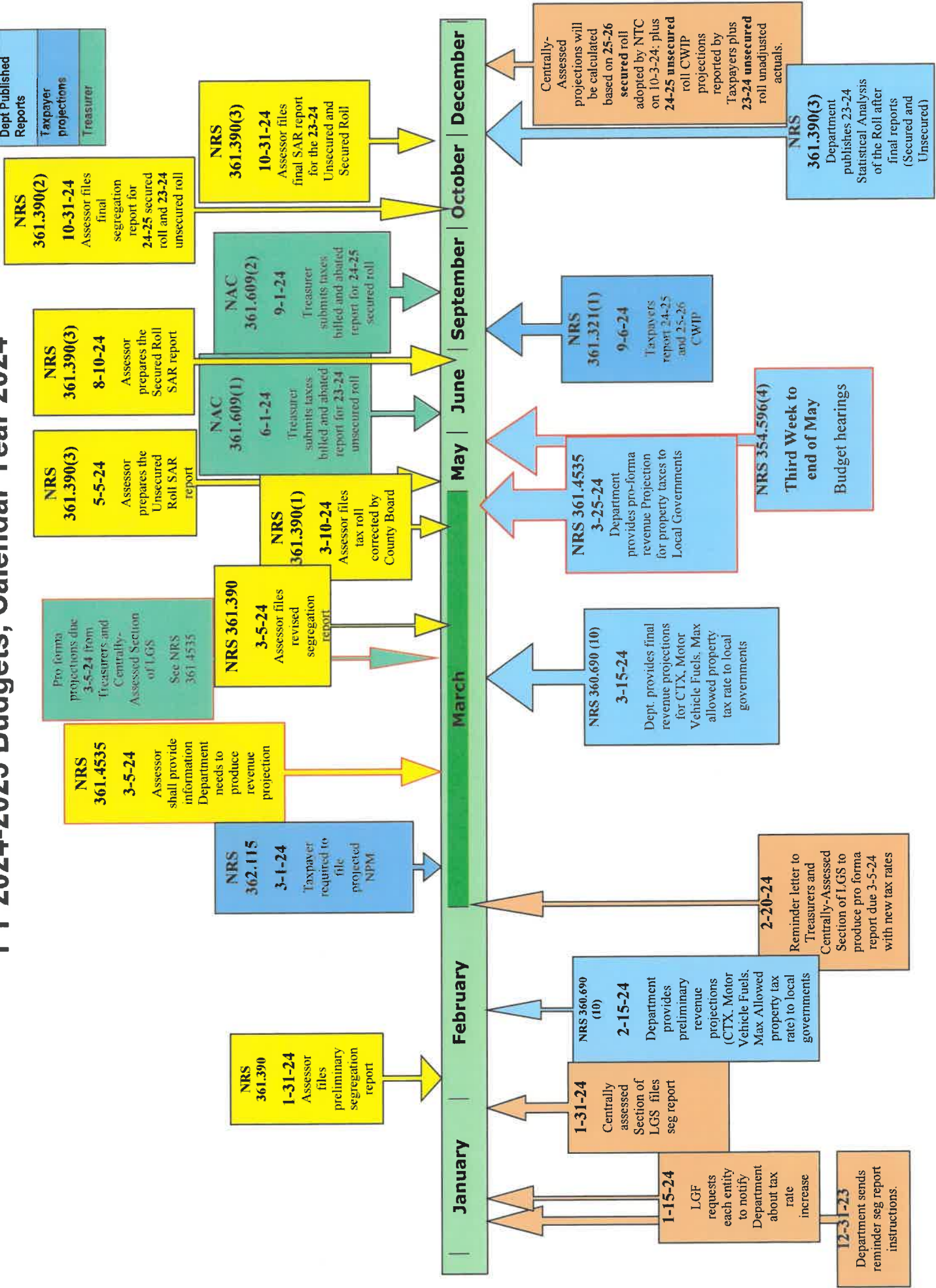
- June 1 The final budget for all local governments **EXCEPT SCHOOL DISTRICTS** shall be adopted on or before this date and shall be filed with the Department of Taxation and the county clerk (NRS 354.598). **(June 3)**
- County treasurers/assessors submit billed abatement report for FY2023-24 unsecured roll to the Department.
- June 8 The final budget of all SCHOOL DISTRICTS shall be adopted on or before this date and filed with the Department of Taxation and the county clerk (NRS 354.598). **(June 10)**
- June 20 Following the adoption of the final budgets, if the combined tax rate exceeds the statutory limitation, the chairman of the board of county commissioners shall convene a meeting no later than JUNE 20 for the purpose of bringing the rate within the statutory limitation. (NRS 361.455)
- June 25 Nevada Tax Commission meets to certify tax rates for all entities. (NRS 361.455).
- In any year the Legislature increases the revenues or expenditures of any local government, and such increase was not anticipated and included in the final budget, the local government may amend the final budget within 30 days after the end of the session and file such amended budget with the Department of Taxation, increasing budgeted revenues and expenditures. (NRS 354.598)
- July 1 Local Governments must publish the annual fiscal report on or before July 1. (NRS 354.6015) and (NAC 354.561).
- July 15 Deadline for entities to submit request for waiver of MD & A requirements in annual audit report. (NAC 354.719(2))
- Department to Estimate NPM and provide to Superintendent of Public Instruction.*
- July 30 An entity affected by the tax rate adjustment (reference JUNE 20 above) must file its REVISED BUDGET with the Department no later than July 30. (NRS 361.455).
- August 1 **Indebtedness report MUST be filed with Department of Taxation on or before August 1. Municipalities with outstanding debt or proposed debt must file an updated written statement of the entity's debt management policy and a five-year capital improvement plan. Exempt districts are not required to file a capital improvement plan. (NRS 350.013) (NRS 354.5945)**
- County treasurer files preliminary property tax collection report with school district and Departments of Taxation and Education. (NAC 354.571)
- August 5 County treasurer to file county indigent report with Department of Taxation.
- August 10 School district submits to county treasurer and Departments of Taxation & Education a report of property tax receipts pertaining to the August 1 collection report. (NAC 354.575) **(August 12)**
- August 14 Last Day for the Quarterly Economic Survey for the 4th quarter of FY2023-24 to be submitted.
- Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.
- Last day to submit Proof of Publication for the annual summary fiscal report.*
- August 15 County treasurer submits reconciled property tax collection report to school district, Departments of Education & Taxation. (NAC 354.575)

- September 1 **County treasurers submit billed abatement reports for FY2024-25 secured roll to the Department. (September 3)**
- September 10 **County treasurer to submit final property tax collection report to school district and Departments of Taxation & Education. (NAC 354.577)**
- October 30 *Department of Taxation shall issue a report of the estimated population of each city, county & town in the state. (NRS 360.283)*
- October 31 **Each annual audit of a SCHOOL DISTRICT shall be concluded, and the audit report submitted to the governing body not later than four months following the close of the fiscal year. [NRS 354.624 (2)]**
- Within 30 days after the report is delivered to the local government, along with the recommendations to the governing body, it must be immediately thereafter filed as public record as provided in NRS 354.624(6).**
- Within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department of Taxation as to specific action taken to prevent recurrence of each violation of law or regulation or to correct any continuing violation. This shall take the form of a board-adopted plan of corrective action. (NRS 354.6245(2))**
- Each county assessor shall forward a copy of the log of all changes to the value of the secured roll after it has been reopened to the Department of Taxation.**
- November 14 **Last Day for the Quarterly Economic Survey for the 1st quarter of FY2024-25 to be submitted.**
- Counties and cities must post quarterly financial information on their websites pursuant to the requirements of NRS 244.225; 268.030; 354.210.**
- November 15 *Department of Taxation sends exempt district qualifying packets to qualifying entities (NRS 354.475).*
- November 30 **Annual audits for each local government, EXCEPT SCHOOL DISTRICTS, shall be concluded and the audit report submitted to the governing body not later than five months following the close of the fiscal year. Also, PLEASE SEE MARCH 30 for information regarding single audit reports. (NRS 354.624) (December 2)**
- Within 30 days after the report is delivered to the local government, along with the recommendations to the governing body, it must be immediately thereafter filed as public record as provided in NRS 354.624(6).**
- Within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department of Taxation as to specific action taken to prevent recurrence of each violation of law or regulation or to correct any continuing violation. This shall take the form of a board-adopted plan of corrective action. (NRS 354.6245 (2))**
- December 10 *Department of Taxation sends segregation report instructions to county assessors for FY2025-26.*
- December 14 **Local governments electing to petition the Department of Taxation to revise the population estimate must do so on or before this date. (NAC 360.390) (December 16)**
- December 31 **Last Day for school districts to file amended final budget for FY2024-25. (NRS 354.598005(9))**

Revenue Projections Timeline

FY 2024-2025 Budgets, Calendar Year 2024

Assessor
Department
Dept Published Reports
Taxpayer projections
Treasurer



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

TITLE: DISCUSSION ON STORMWATER/DRAINAGE PROGRAM

For Discussion and Possible Action. Discussion and provide direction regarding Stormwater/Drainage Program

MEETING DATE: 16 January 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION:

The purpose of this item is to have discussion and develop cohesive direction relating to stormwater/drainage programs. No action is anticipated on this issue.

BACKGROUND INFORMATION:

The district has assumed duties for maintaining roads and drainage systems within the district. Drainage systems are a network of conveyance, for stormwater resulting from the hardened surface of the roadway, which require treatment and pathways from the crest to the lake. Typically, like the roadways, the drainage system maintenance programs are related to the individual properties and paid for by property taxes. This is the basis of the district General Fund. Furthermore, the district has argued that the number of USDA and State Lands parcels have left gaps in funding district programs for property related services; roads, stormwater and fire protection.

Over the years, regulations have changed, requirements have become more stringent, and customer service level expectations have evolved. Additionally, the district entered into grants and agreements to assume a broader stormwater role.

In 2022, the district selected Eastern Sierra Engineering to prepare the stormwater masterplan for the district. However, it was limited to planning for projects likely to be funded via grants or the general fund due to failing infrastructure. The concept was to start at the top and work downward in a pragmatic fashion addressing failed or failing infrastructure by identifying needs and packaging these suitable for grant submission or district funding consideration.

The district has addressed stormwater issues at the top of the watershed which were related to road projects during the past two years. Recently, the district sought a proposal for stormwater planning on the next level down the watershed. The board opted to modify the approach and left a degree of ambiguity regarding the future stormwater planning and project programming. The purpose of this item is to achieve clarity of direction regarding the stormwater program and use of general fund.

INCLUDED:

Fund impacted by above action:

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

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

TITLE: ADOPT PUBLIC INFORMATION POLICY

For Discussion and Possible Action. Discussion and approve public information policy.

MEETING DATE: 16 January 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve adopting policy ADM 3.5 Public Information Policy

BACKGROUND INFORMATION:

The district has been engaged in updating policies and procedures regarding the district administration and operations. Based upon records, it was undetermined whether the district previously had an adopted policy for public information. Last year the district adopted a framework for policies to be approved by the board of trustees and ADM 3.5 was designated for the Public Information Policy.

Having a public information policy is considered a best practice in AWWA, APWA and EPA guidance for small agencies, combined with the consideration of recent events by other regional agencies, a review of the policy was warranted. Therefore ADM 3.5 Public Information Policy was drafted for review and approval.

INCLUDED:

- (A) Draft ADM 3.5 Public Information Policy

Fund impacted by above action:

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

ADM-3.5 Public Information Policy

3.5.1

The purpose of this policy is to establish guidance relating to the development and dissemination of information to the public on district matters.

3.5.2

The district endorses the principle of transparency and supports the dissemination of public information as a means of informing the public about the district’s mission, services, and operations; and as a means of promoting greater awareness of community issues which may be of interest to district customers. In addition to mandated communications such as the Consumer Confidence Report (CCR), public hearings or notices, the district endeavors to keep customers informed of topics relevant to the district by producing monthly billing messages and periodic bulletins or newsletters. The district will maintain a website which will routinely be updated with project information and other items deemed necessary or provide the public information and raise the level of awareness for district issues.

3.5.3

The district General Manager shall serve as the district Public Information Officer (PIO), unless otherwise designated. During emergencies or periods requiring communication with the public via the media, only the PIO will issue statements on behalf of the district. All team members will defer to the PIO when approached or asked for comments. Team members will report any media contacts to the PIO should they occur.

3.5.4

The PIO will participate in training as may be offered by the Risk Management Pool or other professional association which the district maintains membership. The PIO may be required to pursue other training as appropriate to meet the needs of the district.

3.5.5

When appropriate the PIO may opt to engage the media (or social media) to provide clarity of district positions or as a means to address misinformation which would reflect poorly upon the district without timely correction by the district. Written opinion pieces developed by the district for print media will be circulated for comment to the Chairman of the Board of Trustees prior to release to the media.

3.5.6

Public requests for information or records will be handled in accordance with the provisions of NRS Chapter 239 and other State and Federal regulations.

Revision:

Revision Date	Description or paragraph	Completed by

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of January 16, 2024

Programs:

NDEP State Revolving Fund loan documents are complete. \$2.5 million is authorized with full debt forgiveness to serve Ponderosa Park. Project design is nearly complete, will be part of bid package for the annual work program. A secondary goal of this program management is to demonstrate the effectiveness of Kingsbury GID, taking a project from award to completion within a year. Additionally, NDEP Finance team should be recognized for the cooperative spirit which they demonstrated in this program.

CIP program for 2023 Waterline and Road Improvement project is on schedule with design nearly complete and procurement documents for the district to initiate the government furnished materials (GFM) element of the project.

Building 160 PineRidge project has progressed well, but due to NV energy we lost the 3-week schedule advance we had achieved. Ceiling T bar grid nearly done. Light panels are fully installed on the second floor. Electrical and low voltage (data, HVAC, fire alarms) systems are nearly fully complete. Steel suspension for elevator is installed. Mechanical systems are installed. Tile work and final for fire suppression are expected to be completed this week. Unfortunately, NV energy has not shown up to make the final connection for electricity. The current completion date of 29 January is likely to slip a week.

Grant writing effort is dialing in one 3 efforts. First is to fund the Pump Station and Reservoir program (\$45 million). Second, SCADA renovation and upgrade (\$550 k). Third is WasteWater Gravity system alternative and Market Street Pump Station R&R (\$10.5 to \$11 million). We have 3 other efforts for consideration but no nexus for funding. These are: Stateline to Zephyr Cove (Round Hill to Kingsbury) Water System Intertie (\$6 million), Forest and Soil Protection Plan (\$450k), Equipment/Parking (Solar) Covers Plan (\$350k).

Currently, the NV Public agency pool is 5.04% but has likely peaked. All of the investments placed in the alternative program exceed this rate.

Customers:

We have experienced one snow removal claim this year. F&B using loader on Cottonwood dug up roadway and curb into the front yard of a homeowner. A temporary patch will be put in and they will follow up to compete the repair in the summer. Nearly all the damage is to the roadway.

Associations and outside meetings:

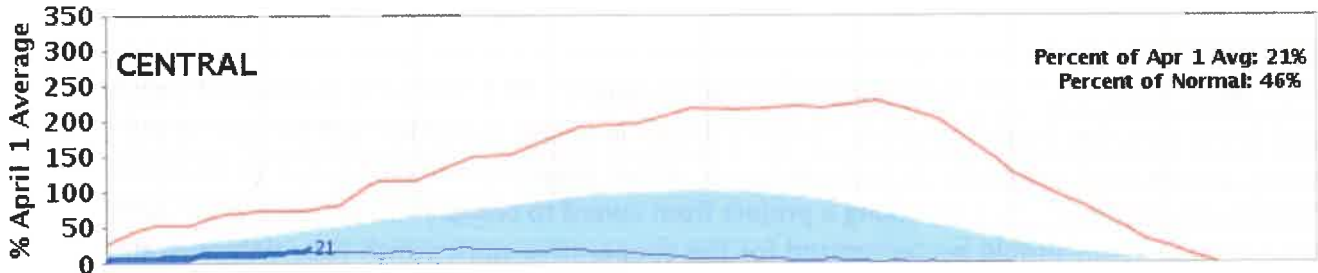
The quarterly manager's meeting (Douglas County) will be held next week. The county has not bothered to send even a representative for the past four years. Mostly just a creening session.

The Coalition of GIDs is planning a meeting in February, to be held at KGID.

The League of Cities and Municipalities conference has been scheduled for the late summer at Stateline. This will make KGID the defacto host. We will support it with some effort by our folks and need to develop a couple ideas for the conference (currently golf seems to be one consideration to garner attendance). If the Heavenly gondola is operational that seems to be another area attraction let along the Lake.

Water Resources:

Snow has been the dominant topic of recent weeks. Current weather patterns will assist us regionally and help somewhat with overall drought conditions of the Western US. Storm doors seem to remain open for the next few weeks. It is anticipated that when the storm window closes that some sustain period of drier weather with dominate our forecast.



■ Average — 1982-1983 (max) — 2014-2015 (min) — 2023-2024 (current)

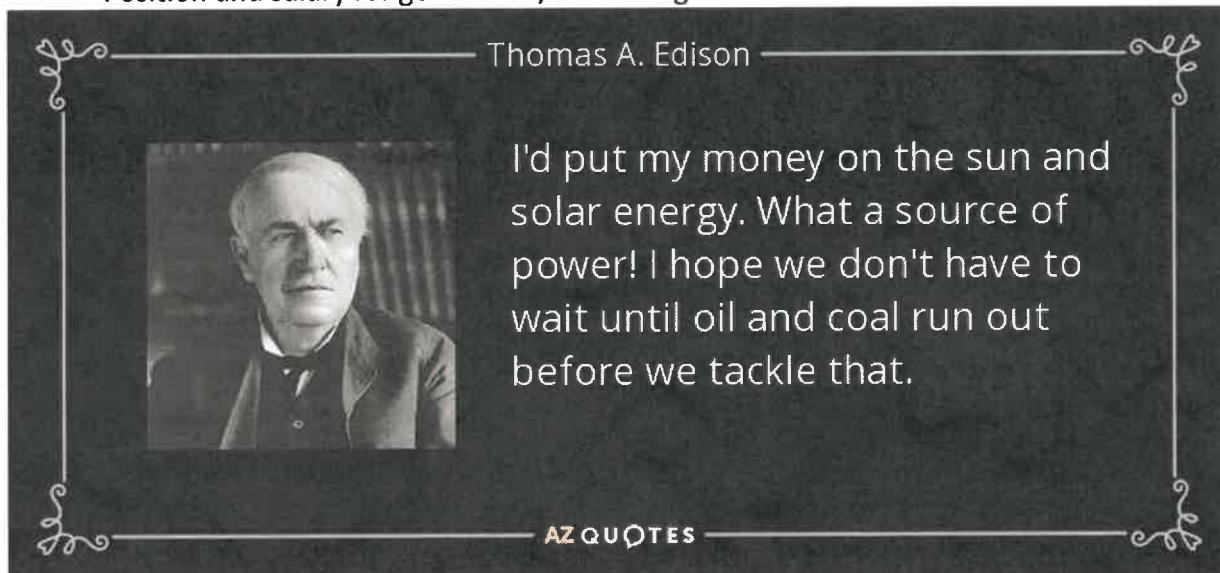
Currently, the lake is at 6,227.20 (3 feet higher than last year this time) or about 4.2 feet above the natural rim and rising – *Lesson – Mother Nature is a powerful thing.*

Human Resource & Administration

We continue to recruit people in several categories. Temp workers to help with the move. Water system operator. Administrative and Financial Analyst. Engineering Tech. Water Operations Superintend (job description under review).

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
- 60th Year Anniversary
- SCADA software replacement
- Position and salary range revision/Union Negotiation



**KGID - 2024 & Ponderosa Water Improvement Project
SCHEDULE**

Procurement Bidding Schedule

Date	Effort	Performed By
Tuesday, January 16, 2024	Provide advertisement to Record-Courier	DOWL
Thursday, January 18, 2024	Newspaper publish	DOWL
Monday, January 22, 2024	Begin bid solicitation via PlanetBids	DOWL
Monday, February 12, 2024	Bids due	DOWL
Wednesday, February 14, 2024	Bid review and recommendation	KGID
Tuesday, February 20, 2024	Board Meeting	KGID
Wednesday, February 21, 2024	Notice of Award	DOWL
2/22/24 - 3/14/24	Submittal review and approvals	DOWL
Friday, April 26, 2024	Material Delivery	Vendor

Permit Schedule

Date	Effort	Performed By
Thursday, January 11, 2024	Labor Commissioner to get PWP Number	DOWL
Friday, January 12, 2024	Submitted to TDFPD (with NDEP form) for fire approval	DOWL
Friday, January 26, 2024	Received TDFPD approval letter	DOWL
Friday, January 27, 2023	Prepare NDEP submittal package (application, forms, \$XX fee)	DOWL
Friday, February 2, 2024	"Permit Set" plans and specs submittal to NDEP-BSDW for review	DOWL
Monday, March 4, 2024	NDEP review comments received? 30-day review period - Tentative	DOWL
Monday, March 11, 2024	NDEP re-submittal for approval - Tentative	DOWL
Monday, April 1, 2024	Receive final NDEP approval - Tentative	DOWL
Friday, April 5, 2024	Address any NDEP comments to project via change order - Tentative	DOWL

Design & Construction Bidding Schedule

Date	Effort	Performed By
Friday, February 2, 2024	90% design to KGID for review	DOWL
Friday, February 9, 2024	KGID 90% review comments back	KGID
Monday, February 19, 2024	Provide advertisement to Record-Courier	DOWL
Wednesday, February 14, 2024	Final 100% Design Plans and Specifications	DOWL
Friday, February 16, 2024	Newspaper publish and bid solicitation via PlanetBids	DOWL
Wednesday, February 28, 2024	Pre-Bid Meeting (10:00 AM at KGID Office?)	DOWL
Friday, March 8, 2024	Bids due	DOWL
Wednesday, March 13, 2024	Bid review and recommendation for Board meeting agenda	KGID
Tuesday, March 19, 2024	Board Meeting	KGID
Wednesday, March 20, 2024	Notice of Award	DOWL
Wednesday, March 20, 2024	Labor Commissioner NOA	DOWL
3/20/24 - 4/10/24	Contracting - Tentative	DOWL
3/24/24 - 5/3/24	Submittal review and approvals - Tentative	Contractor
Wednesday, April 24, 2024	Pre-Con - Tentative	DOWL
TBD 5/6/24?	Construction start	Contractor
TBD Summer 2025	Construction end	Contractor

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

Rental Properties (298 Kingsbury)

- Roof continues to need flashing and gutter repositioning
- Posted RFP in the paper soliciting custodial services for both, buildings 160 and 298

General Information

- Organizing boxes for retention etc. to be digitized
- Met with digitizing company to start the process, follow up meeting scheduled
- All Hands Meeting is scheduled for January 25th
- Starting non-essential move to 160 at the end of this month
- Submitted 24/25 renewal application to the Nevada Public Agency Insurance Pool

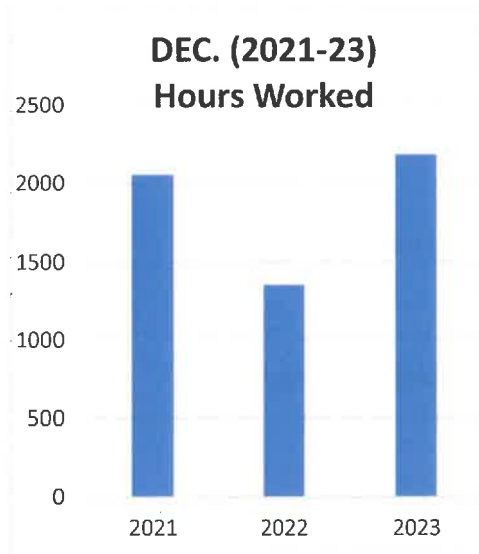
Human Resources

- Continued recruitment/interviewing for Engineering Technician, Admin. Financial Analyst, Water Crew, Utility Operations Superintendent and Laborer positions
- Exploring possible outsourcing of payroll, billing, and accounts receivable
- Signed up to attend a Zoom, Pool Pact roundtable, brainstorming with other GID's in the County
- Continuing to deep clean of all files

SERVICE REQUEST (DEC. 22 vs DEC. 23)

Dec. 2022			Dec. 2023		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	1	50.00	OFF/ON	4	250.00
INSPECTION	4	0.00	INSPECTION	20	50.00
LEAK	4	50.00	LEAK		
PROFILE	1	0.00	PROFILE	2	0.00
OFF	6	247.50	OFF	7	350.00
ESCROW	5	250.00	ESCROW		
ON	6	180.00	ON	27	400.00
CHANGE	0	0.00	CHANGE	18	0.00
NEW	2	0.00	NEW	9	0.00
REREAD			REREAD		
TAMPER			TAMPER	18	250.00
PLUM			FROZ		
SEWER			SEWER		
ON CALL			ON CALL	1	100.00
TOTAL	29	777.50	TOTAL	106	1400.00

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



LIENS (JANUARY 2024)

NAME	PROPERTY ADDRESS	APN #	CUST. #	CURRENT AMT DUE	DATE LIENED	EXP
LARRY & PAMELA HARRIS	313 TRAMWAY DR. #16	1319-30-520-017	1956	82,086.41	1/22/10-6/16/17-6/15/23	6/15/2029
THOMAS KASCHEK	759 BOULDER CT. #Q	1319-30-514-017	2076	88,492.81	10/24/12-6/16/17-6/15/23	6/15/2029
CONSOLIDATED PRACTICES	495 TRAMWAY DR. #12	1319-30-710-012	2095	87,272.77	10/24/12-6/16/17-6/15/23	6/15/2029
VIRGINIA TOY	165 IRWIN A & B	1318-22-02-096	489	41,089.44	9/20/16-9/16/22	9/16/2028
WILLIAM HANCPOL	302 GRIFFIN CT	1319-18-212-002	1218	9,092.41	3/26/21	3/26/2027
			Total	308,033.84		



MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL
DATE: January 8, 2024
SUBJECT: Engineering Report for the Meeting of January 16, 2024

GENERAL

- Assisted with general service request items and general correspondence.

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 introduction and executive summary have been prepared and the final master plan has been compiled for final submission.
- DOWL and the district discussed an amendment to the original task order to utilize the remaining budget to explore potential gravity sewer alternatives to the upper mountain. This amendment will be presented to the district by mid-January.

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 in 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.

Task Order #62: Palisades Sewer Lift Station Rehabilitation Project

- DOWL is completing project closeout documentation.

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

- DOWL provided the 90% design submittal to Kingsbury GID for review and comment.
- Coordination with the geotechnical consultant has been made with a response that geotechnical design and materials will be provided in early February.
- DOWL anticipates the project to go to procurement and construction bid in February.

MEMORANDUM

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- DOWL is working towards the 90% design to submit to Kingsbury GID at the end of January for review and comment.
- The project is anticipated to be combined with the FY24 Water Main Project to bid as a single project.
- DOWL anticipates the project to go to procurement and construction bid in February.
- DOWL aware of and including special requirements to conform with SRF program.

Task Orders on Agenda

- None

Judy Brewer

From: Brandon Garden
Sent: Monday, January 8, 2024 12:58 PM
To: Mitch Dion
Subject: FW: 188 Cottonwood

FYI

Best,



Brandon Garden

Utility Operations Superintendent

Phone 775-588-3548 ext. 1002

Mobile 775-339-1210

Web www.kgid.org **Email** brandon@kgid.org

255 Kingsbury Grade Suite A – PO BOX 2220,
Stateline, NV 89449

From: Charlena Manchester <charlena@fbimei.com>
Sent: Monday, January 8, 2024 12:14 PM
To: Brandon Garden <brandon@kgid.org>
Subject: RE: 188 Cottonwood

I will have Rodney and Jason take a look. I think the problem is that the homeowner staked also. Confusing the driver. Also, you know that the drivers are not allowed to stop and talk. It appears that he saw the pavement and backed up and left. I will talk to the driver to see who it was. Thank you for letting us know. Also if I am not mistaken, the monthly letter usually specifies if any damage contact KGID. I assure that it was not a hit and run and this homeowner is overreacting.

Charlena

From: Brandon Garden [<mailto:brandon@kgid.org>]
Sent: Monday, January 8, 2024 7:43 AM
To: rodney@fbimei.com; charlena@fbimei.com
Cc: Mitch Dion
Subject: FW: 188 Cottonwood

This was received Sunday. Curious as to why the loaders were out on the lower mountain or was it a plow truck? Damage is within right of way and will need to be repaired.

Best,



Brandon Garden

Utility Operations Superintendent

Phone 775-588-3548 ext. 1002

Mobile 775-339-1210

Web www.kgid.org Email brandon@kgid.org

255 Kingsbury Grade Suite A – PO BOX 2220,
Stateline, NV 89449

From: Mitch Dion <Mitch@kgid.org>

Sent: Monday, January 8, 2024 7:27 AM

To: Brandon Garden <brandon@kgid.org>

Subject: FW: 188 Cottonwood

Another for F & B

Mitch Dion

General Manager

Kingsbury General Improvement District

From: G Pedro Kinner <gpedrokarli@gmail.com>

Sent: Sunday, January 7, 2024 1:11 PM

To: Mitch Dion <Mitch@kgid.org>

Subject: 188 Cottonwood

Loader operator just tore up the property across from my house, really nasty hole (divot) in the drive and lawn



**Utility Operations
Maintenance Worker VII**

Annual Wage Level I: \$58,406.40 - \$74,484.60
Level II: \$67,121.60 - \$86,612.80
Certification Pay up to an Additional 10%

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Full-Time, year-round with excellent benefit package.

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South Tahoe Public Utility District is on the lookout for a highly experienced Chief Plant Operator to join our team! Our ideal candidate performs a variety of tasks including plant operations, maintenance, and improvements, and is responsible for regulatory, procedural, and policy compliance for Operations personnel, activities and conditions within the treatment plant, and compliance with SWRCB Waste Discharge Permit Requirements

Salary: \$9,161 - \$11,693/mo. DOQ
Apply now, visit our website at www.stpubd.us
Position Closes: 1/14/24 @11:59 pm



Stationary Engineers, Local 39

INTERNATIONAL UNION OF OPERATING ENGINEERS AFL-CIO

RECEIVED

JAN 03 2024

Initial: _____

BART FLORENCE
BUSINESS MANAGER-RECORDING SECRETARY

January 1, 2024

Mitch Dion, General Manager
Kingsbury General Improvement District
PO Box 2220
Stateline, NVCA 89449

RE: Collective Bargaining Agreement
Kingsbury General Improvement District

Dear Mitch Dion:

In accordance with terms and conditions of the above referenced agreement, please accept this letter as an official notice of opening in the Collective Bargaining Agreement between **Kingsbury General Improvement District** and the **International Union Of Operating Engineers, Stationary Engineers, Local 39**.

Representatives of this organization will be pleased to meet with you at mutually agreeable times and places.

Very truly yours,

Bart Florence
Business Manager

