



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, FEBRUARY 20, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday February 20, 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 January 16, 2024.

NEW BUSINESS

7. **For Information and Possible Action:** Approval of list of Claims, January 2024
8. **For Information:** Receive and review Financial Statements w/ Budget, December 2023
9. **For Information and Possible Action:** Award Water Distribution Material Procurement (Tina/ Tramway & Ponderosa Mobile Home Park)
10. **For Information and Possible Action:** Accept and approve repayment plan for 313 Tramway #16
11. **For Information and Possible Action:** Public Hearing-delinquent accounts placed on County Tax Roll

6:30 P.M. (TIME CERTAIN) Closed session

1. Labor Negotiations
2. Potential litigation (one item)

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, JANUARY 16, 2024**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:02 p.m. by Jodie Nelson.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Nelson, Yanish, Trigg, Parks and Schorr. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft. There was no public present. Trustee Schorr arrived at 5:14 p.m.

PUBLIC COMMENT – There was no public.

APPROVAL OF AGENDA –

M-1/16/2024-1 - Motion by Yanish, seconded by Parks, and unanimously passed to approve the agenda as amended.

APPROVAL OF MINUTES –

M-1/16/2024-2 - Motion by Yanish, seconded by Trigg, and passed to approve the Regular Meeting Minutes dated December 19, 2023. Parks abstained due to her absence.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

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

As last year of Nelson and Yanish's terms, it was suggested that one of the other Trustees serve as Vice-Chair. Parks indicated that she was open to serving as Secretary-Treasurer. Yanish offered to serve as Chair. Trigg offered to serve as Vice Chair.

M-1/16/2024-3 - Motion by Nelson, seconded by Trigg, and unanimously passed the slate electing Natalie Yanish as Chair; Cindy Trigg as Vice-Chair; and Sandra Parks as Secretary-Treasurer.as officers for the Kingsbury General Improvement District 2024 Calendar Year:

Yanish continued the meeting as Chair.

LIST OF CLAIMS –

M-1/16/2024-4 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve the List of Claims in the amount of \$281,890.21 as represented by check numbers 63505 through 63588.

FINANCIAL STATEMENTS – NOVEMBER 2023

Financials were provided for review. Nelson requested the budget be included for review.

Trustee Schorr arrived at 5:14 p.m.

Initial discussion and budget assumptions for FY 25.

A report was provided. Transitions, operations, higher costs and upcoming labor negotiations were noted. Generous wage increases again negotiated in Douglas County were discussed along with other comparable wages and benefits within the same recruiting/labor pool. The renewal of the sewer maintenance contract with increases is likely with some items being reviewed for in-house work. Pursuing grants for reservoir and pump station repair and renovation, SCADA, and gravity revisions for the Sewer collection are priorities for grant-writing

consultant. Funding the reserve accounts was noted; vehicle replacement was cited as an example of being a good idea, but due to big purchases in the first years is struggling to serve as an expense leveling tool.

The equipment storage facility was suggested to reconsider the timing as excessive equipment costs are directly attributed to weather. The Logging Road location was briefly discussed.

Nelson noted that the sewer district recently completed a salary study. Dion acknowledged Kingsbury would obtain it and the district has access to a similar GID report. He indicated that the district has a cadre of wonderful employees, yet numerous vacancies remain while employees leaving the district indicated they were being paid more or obtaining promotions.

Nelson inquired about vehicle replacements. Discussion followed; light trucks are not scheduled for replacement this year with caution as delay is a temporary plug helping replenish vehicle reserves. A replacement back-hoe remains the priority. Light snow removal equipment is being considered to improve service levels.

Yanish suggested requesting a TMDL credit takeover from the County to offset salary and wages. The agreement and related services performed by KGID were discussed.

Rate making for Sewer and Water is planned for March. Previous adjustments among the funds during rate making were discussed.

There was no action taken.

Discussion on Stormwater/Drainage Program

A presentation was provided for discussion planning to identify projects needing improvement. There are likely 6 projects on Andria alone. A listening session is to be conducted; however, project identification and development will need to follow. Specifics are needed to seek county assistance.

Nelson expressed that a listening session is not desirable without follow through. It was explained that the items need to be identified for presentation to the county for funding requests. It was clarified that stormwater maintenance should be the county's responsibility.

Yanish revisited the TMDL funding issues. She suggested a meeting with the appropriate representatives to discuss funding. Overall, it was concurred that Tahoe residents do not get equitable funding from County and the TMDL's for the public improvements are the County's obligation. The County's failure to maintain their own facilities and impacts to the community such as the Administrative Center we considered typical of unacceptable service levels and environmental commitment.

Parks suggested educating the public to obtain their support. Discussion of the county's role and other GID collapses was discussed.

Nelson supported engineering for a project cost summary to present to the county. Dion agreed to a meeting and offered to report back to the board. He will also schedule a listening session to inform the public and request feedback. Yanish offered to communicate the issue with the Douglas County Board as a resident.

There was no action taken.

Adopt Public Information Policy

A report was provided.

Yanish supported the policy and Schorr agreed. Nelson questioned the NRS provisions regarding collecting fees for public information requests. It was explained that reasonable expenses can be charged. Electronic documentation records will assist in requests.

M-1/16/2024-5 - Motion by Schorr, seconded by Parks, and unanimously passed to approve adopting ADM 3.5 Public Information Policy.

Board Reports

Yanish reported that the Douglas County Commissioner has voted in Wesley Rice as Chair and Sharla Hales as Vice Chair. The TRPA Oversight Committee and Marlett Water System will meet January 23, 2024 at the capitol building. Trigg expressed her interest in attending.

Management Reports

General Manager’s Report

February 20, 2024 is the revised move-in date for 160 Pine Ridge due to delay cascading from NV Energy unresponsiveness.

Water resource report and presentation including revised water loss calculation was provided.

Administrative and Human Resources Report

An offer was extended for an Admin & Finance analyst. Remaining vacant positions were noted. Replacing the superintendent was discussed.

Engineer’s Report

There were no questions.

Attorney’s Report

There was nothing to report. He responded to question from Nelson, that no response has been provided from Fire District.

CORRESPONDENCE – There were no comments.

FINAL PUBLIC COMMENT – There was no public.

ADJOURNMENT

M-1/16/2024-6 - Motion by Trigg, seconded by Nelson, and unanimously passed to adjourn the meeting at 7:10 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary

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

TITLE: APPROVAL OF LIST OF CLAIMS JANUARY 2024

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

MEETING DATE: 20 February 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 63589 to 63719.

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 January 2024

Fund impacted by above action:

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

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63589	1/12/2024	MICHAEL J. ANSTETT	Employee: ANSTET; Pay Date: 1/12/2024	1,362.59
63590	1/12/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 1/12/2024	1,629.79
63591	1/12/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 1/12/2024	1,959.15
63592	1/12/2024	MITCHELL S. DION	Employee: DION; Pay Date: 1/12/2024	2,942.83
63593	1/12/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 1/12/2024	2,334.53
63594	1/12/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 1/12/2024	3,201.24
63595	1/12/2024	BRANDON GARDEN	Employee: GARDEN; Pay Date: 1/12/2024	3,041.15
63596	1/12/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 1/12/2024	1,833.21
63597	1/12/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/12/2024	2,754.98
63598	1/12/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 1/12/2024	1,609.92
63599	1/12/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 1/12/2024	1,427.98
63600	1/12/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 1/12/2024	1,292.15
63601	1/12/2024	BURGARELLO ALARM	VARIOUS STATIONS ALARM MONITORING 1/1 - 3/31/24	1,935.54
63602	1/12/2024	AMY C. CARAMAZZA	12/19/2023 MEETING AND MINUTES 7.75 HRS	209.25
63603	1/12/2024	DOUGLAS COUNTY LAKE TAHOE	MAINTENANCE & OPERATIONS ASSESSMENTS QTR. 3 1/1/24	220,902.50
63604	1/12/2024	EMPLOYER LYNX, INC.	BACKGROUND SCREENING JORDAN LOPEZ OFFICE-TEMP	82.00
63605	1/12/2024	EXPRESS SEWER & DRAIN	PAY APP 1 RETENTION PALISADES LIFT STATION REHABILITATION	2,776.56
63606	1/12/2024	FLYERS ENERGY LLC	FUEL REGULAR 105 GAL DIESEL 90 GAL	870.83
63606	1/12/2024	FLYERS ENERGY LLC	FUEL REGULAR 112.3 GAL DIESEL 110.7 GAL	993.47
63606	1/12/2024	FLYERS ENERGY LLC	FUEL REGULAR 63.4 GAL	292.29
63607	1/12/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE BLDG IMPROVEMENT PAY 6 12/26/23	211,357.17
63608	1/12/2024	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 5 CLEANINGS 12/2023	550.00
63609	1/12/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 2/28/24	0.00
63610	1/12/2024	IUOE STATIONARY ENGINEERS L039	EMPLOYEE UNION DUES 1/1/24	622.54

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63611	1/12/2024	MANCHESTER ENTERPRISES	ADVANCE 2023-2024 SNOW SEASON 11/1/23	0.00
63611	1/12/2024	MANCHESTER ENTERPRISES	ADVANCE 2023 - 2024 SNOW SEASON 1/1/2024	0.00
63611	1/12/2024	MANCHESTER ENTERPRISES	ADVANCE 2023 - 2024 SNOW SEASON 12/1/23	0.00
63611	1/12/2024	MANCHESTER ENTERPRISES	ADVANCE FOR 2023-2024 SNOW SEASON 10/1/23	0.00
63612	1/12/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 5 CLEANINGS 12/2023	1,000.00
63613	1/12/2024	NEXTIVA, INC.	ACCT. 3680856 DITSTRICK OFFICE PHONE LINES 1/1/24	269.84
63614	1/12/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 1/1/24	1,222.50
63615	1/12/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 1/2024	7,176.89
63615	1/12/2024	SUMMIT PLUMBING LLC	SR 207 EXIT SIDE OF POST OFFICE EXPOSE WATER LEAK BETWEEN 2	3,500.00
63616	VOID	US Bank Visa Rewards		
63617	1/12/2024	US BANK VISA REWARDS	160 PINERIDGE BLDG CONTAINER RENTAL 12/19/23 TO 01/15/24	135.33
63617	1/12/2024	US BANK VISA REWARDS	ANNUAL SUBSCRIPTION ACROBAT PRO 12/1 - 11/30/24	239.88
63617	1/12/2024	US BANK VISA REWARDS	CHRISTMAS CARDS, SODAS & PRIZES FOR CHRISTMANS PARTY	16.17
63617	1/12/2024	US BANK VISA REWARDS	CHRISTMAS PARTY LUNCH	374.85
63617	1/12/2024	US BANK VISA REWARDS	COFFEE FOR OFFICE	15.99
63617	1/12/2024	US BANK VISA REWARDS	GIFT BASKETS, GV AD 96CT, HUSKY 13 GAL	106.61
63617	1/12/2024	US BANK VISA REWARDS	HOTEL POOL PACT MEETING 10/18 - 10/2023	226.87
63617	1/12/2024	US BANK VISA REWARDS	LIEN FEES	42.00
63617	1/12/2024	US BANK VISA REWARDS	PAPER TOWELS AND WHOLE FRENCH BEAN COFFEE	101.85
63617	1/12/2024	US BANK VISA REWARDS	PARTS HYDRANT AT BOULDER PARKING LOT	96.00
63617	1/12/2024	US BANK VISA REWARDS	STATION 1 MORTON 40LB PURE SALT QTY. 63	565.11
63617	1/12/2024	US BANK VISA REWARDS	STATION 2 MAP PRO CYLINDER 14.1 OZ QTY. 3	56.97
63617	1/12/2024	US BANK VISA REWARDS	STATION 2 PROPANE	37.45
63617	1/12/2024	US BANK VISA REWARDS	STATION 3 & 5 KEMTEK LIQUID CHLORINE QTY. 3	43.57
63617	1/12/2024	US BANK VISA REWARDS	STATIONS 3&5 KEMTEK LIQUID CHLORINE 160 PINERIDGE ELECTRIC T	51.31

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63617	1/12/2024	US BANK VISA REWARDS	VENDOR LUNCH MEETING TAHOE TAVERN	73.04
63617	1/12/2024	US BANK VISA REWARDS	WIPES FOR SMALL DUMP TRUCK	35.49
63618	1/12/2024	WESTERN NEVADA SUPPLY CO	6 HYMAX CPLG, 6 CPLG BOX ROMA, 8 CPLG BOX ROMA, ROMA 6 FCA R	1,259.82
63618	1/12/2024	WESTERN NEVADA SUPPLY CO	FIRE HYDRANT REPLACED CORNER BRADBURY & BARRETT 4' MJ NST SP	4,812.13
63619	1/16/2024	JODIE NELSON	Employee: NELSON; Pay Date: 1/16/2024	692.62
63620	1/16/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 1/16/2024	689.12
63621	1/16/2024	CRAIG B. SCHORR	Employee: SCHÖRR; Pay Date: 1/16/2024	739.12
63622	1/16/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 1/16/2024	739.12
63623	1/16/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 1/16/2024	739.12
63624	1/16/2024	ABILA	ABILA CLOUD CONVERSION & SUBSCRIPTION 2/1/24 - 1/31/25	4,094.09
63625	1/16/2024	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	453.33
63626	1/16/2024	CINDERLITE TRUCKING CORP	OPS YARD LOWER LEVEL 1 1/2 BLACK LAVA ROCK	2,381.36
63627	1/16/2024	CNA SURETY	BRANDY JOHNS NV NOTORY PUBLIC 3/1/24 - 3/1/28 BOND	50.00
63628	1/16/2024	DOWL, LLC	ENGINEERING GENERAL SERVICES 12/31/23	572.50
63628	1/16/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT 12/31/23	38,183.75
63628	1/16/2024	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA/BARRET WATERLINE 12/31/23	2,446.25
63628	1/16/2024	DOWL, LLC	ENGINEERING SERVICES FY25 WATERLINE PROJECT 12/31/23	917.50
63628	1/16/2024	DOWL, LLC	ENGINEERING SERVICES PAVER UPDATE 12/31/23	2,847.50
63628	1/16/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATER REPLACEMENT12/31/23	14,326.25
63629	1/16/2024	MICHAEL EDWARDS JR.	REIMBURSE CVMD RECEIPT CDL PHYSICAL	100.00
63630	1/16/2024	FLYERS ENERGY LLC	FUEL REGULAR 85 GAL DIESEL 65 GAL	672.04
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST	50.76

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
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Check Number	Check Date	Payee	Transaction Description	Check Amount
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	174.06
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.74
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	100.03
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	98.24
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	327.65
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.85
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	43.33
63631	1/16/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	58.36
63632	1/16/2024	GRANITE CONSTRUCTION SUPPLY	ROAD & WATER CREW RAIN JACKET & COMM BIBS	1,200.00
63633	1/16/2024	HOMESERVE USA	LOSS & LINE INSURANCE 12/31/23	1,453.20
63634	1/16/2024	KINGSBURY AUTOMOTIVE & SUPPLY	-20 WINDSHIELD WASH QTY 6	29.94
63634	1/16/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1323 CABLE SHIFTER	89.27
63634	1/16/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #20 LUBE, OIL & FILTER SERVICE	115.91
63634	1/16/2024	KINGSBURY AUTOMOTIVE & SUPPLY	VACTOR 15W40 DELO 400	24.99
63635	1/16/2024	KINGSBURY HARDWARE	SAW ZALL 9X6 WOOD DEMO BLADES	10.78
63636	1/16/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE	370.00
63637	1/16/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTIAL ACETYLENE	174.94
63638	1/16/2024	MANCHESTER ENTERPRISES	ADVANCE FOR FY 2023-2024 SNOW SEASON 11/1/2023	28,125.00
63638	1/16/2024	MANCHESTER ENTERPRISES	ADVANCE FOR FY2023-2024 SNOW SEASON 1/1/24	28,125.00
63638	1/16/2024	MANCHESTER ENTERPRISES	ADVANCE FOR FY2023-2024 SNOW SEASON 12/1/23	28,125.00
63639	1/16/2024	SOUTH LAKE TAHOE ACE HARDWARE	STATION 1 1/2IN SLIP PVC CAP GAS CAN	1.49
63639	1/16/2024	SOUTH LAKE TAHOE ACE HARDWARE	STATION 2 11 OZ BLASTER PENETRATING SPRAY	21.98
63640	1/16/2024	MINDEN LAWYERS, LLC	LEGAL FEES 12/31/2023	2,509.50
63641	1/16/2024	NAPA AUTO PARTS	SMALL EQUIP. 10W30 QTY 5, 10W30 5QT QTY 2, OIL FILTER	87.92

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
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Check Number	Check Date	Payee	Transaction Description	Check Amount
63642	1/16/2024	PAUL CAVIN ARCHITECT LLC	160 PINERIDGE ARCHITECTURAL, ENGINEERING, MGMT SERVICE 12/23	5,865.00
63643	1/16/2024	RESOURCE CONCEPTS	ENGINEERING SERVICES PUMP STATION #3 REHABILITATION PLAN	4,267.50
63644	1/16/2024	SGS SILVER STATE LABORATORIES	BROMATE	175.00
63644	1/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	189.00
63644	1/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	162.00
63645	1/16/2024	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR COML BIN SERVICE 12/14/23	68.60
63645	1/16/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN	411.60
63646	1/16/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	127.13
63646	1/16/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	187.28
63646	1/16/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	231.92
63646	1/16/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	185.34
63647	1/16/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INS BREWER, GARDEN, MOSS	4,325.60
63647	1/16/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,496.32
63648	1/16/2024	SUMMIT PLUMBING LLC	432 ANDRIA CAMERA & MARK OUT BROKEN PIPE RETURNED HAD CLEAN	1,138.54
63648	1/16/2024	SUMMIT PLUMBING LLC	CHIMNEY, TRAMWAY, S BENJAMIN 6 MONTH MAINT. ON TROUBLE SPOTS	464.21
63648	1/16/2024	SUMMIT PLUMBING LLC	MH -5 TO 9-4 CAMERA LINE THAT OVERFLOWED CONFIRMED BACK UP I	350.00
63648	1/16/2024	SUMMIT PLUMBING LLC	MH 9-5 OVER FLOWING CLEARED LINE & REMOVE 50 GAL OF WET WIPE	530.00
63649	1/16/2024	TAHOE BASIN CONTAINER	ACCT 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 12/31/23	30.00
63649	1/16/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
63650	1/16/2024	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 12/31/23	227.40

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63651	1/26/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 1/26/2024	480.22
63652	1/26/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 1/26/2024	480.22
63653	1/26/2024	MICHAEL J. ANSTETT	Employee: ANSTETT; Pay Date: 1/26/2024	1,368.36
63654	1/26/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 1/26/2024	1,641.90
63655	1/26/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 1/26/2024	1,975.29
63656	1/26/2024	MITCHELL S. DION	Employee: DION; Pay Date: 1/26/2024	2,975.10
63657	1/26/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 1/26/2024	2,585.73
63658	1/26/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 1/26/2024	3,226.63
63659	1/26/2024	BRANDON GARDEN	Employee: GARDEN; Pay Date: 1/26/2024	662.37
63660	1/26/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 1/26/2024	1,842.34
63661	1/26/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/26/2024	2,343.13
63662	1/26/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 1/26/2024	2,240.09
63663	1/26/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 1/26/2024	1,462.94
63664	1/26/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 1/26/2024	1,347.16
63665	1/23/2024	BRANDON GARDEN	Employee: GARDEN; Pay Date: 1/26/2024	13,287.59
63666	1/31/2024	AFLAC	ACCT. FA935 LIFE INSURANCE EDWARDS, JOHNS, MOSS, STANTON	419.49
63667	1/31/2024	AIRGAS USA, LLC	NITROGEN LIQ FG 265LTRS 350 PSI	458.27
63668	1/31/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	559.94
63669	1/31/2024	BARTON HEALTHCARE SYSTEM	ACCT. 800002207 ANSTETT DRUG SCREENING	65.00
63670	1/31/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW	149.98
63670	1/31/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140048004 255 KINGSBURY GRADE UNIT A	149.98
63670	1/31/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	155.00
63671	1/31/2024	MITCHELL S. DION	REIMBURSE BAR NON AUTION RECEIPT 2006 HONDA RIDGLINE TRUCK	4,330.00
63672	1/31/2024	THE REINALT-THOMAS CORPORATION	TRUCK #1020 TIRES	784.04
63672	1/31/2024	THE REINALT-THOMAS CORPORATION	TRUCK #1323 TIRES	1,406.44
63672	1/31/2024	THE REINALT-THOMAS CORPORATION	TRUCK #1827 TIRES	1,169.84

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63673	1/31/2024	DOUGLAS COUNTY LAKE TAHOE	CROSSOVER AGREEMENT ANNUAL FEES	2,000.00
63674	1/31/2024	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 08 2/1/24	1,193.40
63675	1/31/2024	FARR CONSTRUCTION CORPORATION	PAY APPLICATION 5 10/1/23-10/31/23 FY23 ROAD PROJECT	490,984.64
63676	1/31/2024	FLYERS ENERGY LLC	FUEL DIESEL 70 GAL REGULAR 175 GAL	1,094.85
63677	1/31/2024	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE 4 CLEANINGS JAN. 2024	460.00
63678	1/31/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 3/1/24	19,840.00
63679	1/31/2024	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE JANITORIAL DEC. 2023	286.00
63679	1/31/2024	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT FEB. 2024	5,416.40
63679	1/31/2024	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE UTILITIES 11/30/23	264.00
63680	1/31/2024	NAPA AUTO PARTS	TRUCK #1323 POWER STEERING PRESSURE HOSE	58.99
63681	VOID	NV Energy		
63682	1/31/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	848.01
63682	1/31/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	43.10
63682	1/31/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	125.35
63682	1/31/2024	NV ENERGY	1000044086803294236 160 PINERIDGE UNIT LIGHTS	14.37
63682	1/31/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	98.70
63682	1/31/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	203.94
63682	1/31/2024	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	103.78
63682	1/31/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	83.66
63682	1/31/2024	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	380.47
63682	1/31/2024	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
63682	1/31/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	37.81
63682	1/31/2024	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	17.69

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63682	1/31/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	45.55
63682	1/31/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	4,409.48
63682	1/31/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,215.84
63682	1/31/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	2,763.09
63682	1/31/2024	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS 3	3,160.98
63682	1/31/2024	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	111.34
63682	1/31/2024	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	93.31
63682	1/31/2024	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	87.34
63682	1/31/2024	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	684.31
63682	1/31/2024	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	8,465.43
63682	1/31/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	66.55
63682	1/31/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,714.35
63683	1/31/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 1/24	24,427.32
63684	1/31/2024	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 12/18/23 TO 1/18/24	115.35
63685	1/31/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	623.45
63685	1/31/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINE RIDGE DR 1	30.10
63685	1/31/2024	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	261.21
63685	1/31/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	35.92
63685	1/31/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	577.84
63686	1/31/2024	TAHOE BEACH CLUB HOA	REFUND IRRGATION METER CORRECTION ACCT. 3156 BEACH CLUB	8,775.87
63687	2/9/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 2/9/2024	1,217.28

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63688	2/9/2024	MICHAEL J. ANSTETT	Employee: ANSTET; Pay Date: 2/9/2024	1,384.44
63689	2/9/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 2/9/2024	1,641.90
63690	2/9/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 2/9/2024	1,975.29
63691	2/9/2024	MITCHELL S. DION	Employee: DION; Pay Date: 2/9/2024	2,975.10
63692	2/9/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 2/9/2024	1,361.91
63693	2/9/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 2/9/2024	2,754.18
63694	2/9/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 2/9/2024	3,566.86
63695	2/9/2024	DON HAVARD	Employee: HAVARD; Pay Date: 2/9/2024	1,892.68
63696	2/9/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 2/9/2024	1,842.34
63697	2/9/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 2/9/2024	2,592.43
63698	2/9/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 2/9/2024	1,626.05
63699	2/9/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 2/9/2024	1,361.91
63700	2/9/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 2/9/2024	1,525.02
63701	2/9/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 2/9/2024	1,453.25
63702	2/9/2024	STEVEN & DEBORAH ARSENAULT	REFUND ACCT. 281 OVERPAID/CLOSED ESCROW 1/30/24	295.26
63703	2/9/2024	AMY C. CARAMAZZA	10/17/23 MEETING & MINUTES 4.25 HRS.	114.75
63704	2/9/2024	WILLIAM & GINA DAUS	432 ANDRIA DR DAMAGE CLAIM BROKEN SEWER PIPE	0.00
63705	2/9/2024	EASTERN SIERRA ENGINEERING	GEOTECH SERVICES PONDEROSA MHP 1/27/24	1,132.50
63705	2/9/2024	EASTERN SIERRA ENGINEERING	GEOTECH SERVICES PONDEROSA MHP 12/31/23	1,132.50
63705	2/9/2024	EASTERN SIERRA ENGINEERING	PROFESSIONAL SERVICE TRAMWAY RETAINING WALL 1/27/24	2,680.00
63705	2/9/2024	EASTERN SIERRA ENGINEERING	PROFESSIONAL SERVICES TRAMWAY RETAINING WALL 12/31/23	2,680.00
63706	2/9/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 2/28/24	19,840.00
63707	2/9/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 2/1/24	622.54
63708	2/9/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1323 LUBE, OIL & FILTER, BRAKE ROTOR & PADS	1,204.11

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/12/2024 Through 2/14/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
63708	2/9/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1323 PWR STEERING FL-12OZ	10.47
63709	2/9/2024	NAPA AUTO PARTS	LAKE STATION PRM AW 32 HYD FL QTY 2	159.48
63710	2/9/2024	NEVADA NEWS GROUP	AD 39884 KGID RFT CUSTODIAL SERVICES 1/13-1/20/24	165.00
63711	2/9/2024	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES 2/1/24	261.89
63712	2/9/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES 2/1/24	1,222.50
63713	2/9/2024	SGS SILVER STATE LABORATORIES	BROMATE	160.00
63713	2/9/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
63713	2/9/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	81.00
63713	2/9/2024	SGS SILVER STATE LABORATORIES	HAA5, HALOACETIC ACIDS & TTHM, TOTAL TRIHALOMETHANES	1,010.00
63714	2/9/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 12/31/23	1,497.00
63714	2/9/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH CHARGES 1/31/24	1,535.00
63715	2/9/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 2/1/24	7,334.95
63716	2/9/2024	THUNDERBIRD COMMUNICATIONS INC	TROUBLESHOOT SCADA POPUP ERROR AND RESET COMPUTER	148.00
63717	VOID	us Bank Visa Rewards		
63718	2/9/2024	US BANK VISA REWARDS	160 PINERIDGE BLDG. CONTAINER RENTAL 1/16/24 - 2/12/24	135.33
63718	2/9/2024	US BANK VISA REWARDS	160 PINERIDGE BOARD ROOM LG 75IN LED/LCD TV & HISENSE 65IN L	963.88
63718	2/9/2024	US BANK VISA REWARDS	160 PINERIDGE DEPOSIT ON INSTALL 3 RHOMBUS CAMERAS & LICENSI	2,600.06
63718	2/9/2024	US BANK VISA REWARDS	2006 HONDA RIDGELINE TIRES	735.84
63718	2/9/2024	US BANK VISA REWARDS	BILLING PAPER QTY 500 SHEETS	61.36
63718	2/9/2024	US BANK VISA REWARDS	BLDG 160 PINERIDGE HEAVY DUTY MATTS/RUNNERS QTY 3	400.52
63718	2/9/2024	US BANK VISA REWARDS	BOARD MEETING 12/19/23 SANDWICHES	72.79
63718	2/9/2024	US BANK VISA REWARDS	BOMAG MD# BT65/4 UPRIGHT TAMPER FULL SERVICE	923.75
63718	2/9/2024	US BANK VISA REWARDS	BRANDON BBQ CHILI, SIRLOIN PATTIES, CHICKEN BURGER	54.55

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 1/12/2024 Through 2/14/2024

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
63718	2/9/2024	US BANK VISA REWARDS	BRANDON BBQ CHIPS, PICKLES, KETCHUP, HAMBURGER BUNS, & TEA	71.98
63718	2/9/2024	US BANK VISA REWARDS	BRANDON DEPART GIFT CARD	100.00
63718	2/9/2024	US BANK VISA REWARDS	EFILE ATRIX FORM 1099-MISC 2023	24.95
63718	2/9/2024	US BANK VISA REWARDS	EFILE ATRIX FORM 1099-NEC'S 2023	24.95
63718	2/9/2024	US BANK VISA REWARDS	EFILE ATRIX FORMS W-2'S/W-3 2023	34.77
63718	2/9/2024	US BANK VISA REWARDS	ELECTRONIC FILING FORM 1099NEC CORRECTIONS	14.95
63718	2/9/2024	US BANK VISA REWARDS	FILE FOLDER LABELS, FOLDER 1 DIVIDER, FINGER TIP MOISTNER, K	136.65
63718	2/9/2024	US BANK VISA REWARDS	JAN BOARD MEETING SANDWICHES	59.58
63718	2/9/2024	US BANK VISA REWARDS	LUNCH ANDREW STRAIN DEVELOPMENT RIGHTS	48.20
63718	2/9/2024	US BANK VISA REWARDS	LUNCH ANDREW STRAIN TIP	8.10
63718	2/9/2024	US BANK VISA REWARDS	OFFICE COFFEE	23.98
63718	2/9/2024	US BANK VISA REWARDS	REDEEMED US BANK VISA REWARDS	(375.00)
63718	2/9/2024	US BANK VISA REWARDS	STATION 1 BAKING SODA 10.8LBS	12.97
63718	2/9/2024	US BANK VISA REWARDS	STATION 3 & 5 KEMTEK LIQUID CHLORINE, 160 PINERIDGE TAPE & B	138.69
63718	2/9/2024	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY 4	69.64
63718	2/9/2024	US BANK VISA REWARDS	STATIONS 3 & 5 KEMTEK LIQUID CHLORINE QTY. 5	72.62
63718	2/9/2024	US BANK VISA REWARDS	TRUCK #1018 FUEL REGULAR 15.836 GAL	66.50
63719	2/9/2024	WILLIAM & GINA DAW	432 ANDRIA DR DAMAGE CLAIM BROKEN SEWER PIPE	1,460.00
Report Total				1,379,393.80

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
01/12/24	63616	US BANK VISA REWARDS	VOIDED
01/31/24	63681	NV ENERGY	VOIDED
02/09/24	63717	US BANK VISA REWARDS	VOIDED

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM # 08**

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS DECEMBER 2023

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 20 February 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and file financial statements of December 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 Trustees with insights into the financial well-being of the agency.

INCLUDED:

- Financial Statements 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
CASH POSITION**

GENERAL	44%
WATER	34%
SEWER	20%
SNOW	2%

December-23

FUND	BEGINNING	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING
	BALANCE					BALANCE
GENERAL FUND	\$ 8,382,720.24	\$ (105,354.87)	\$ (195.58)	\$ 108,227.93	\$ (85,657.78)	\$ 8,299,739.94
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 198,893.73	\$ 12,854.87	\$ -	\$ -	\$ -	\$ 211,748.60
GENERAL INVESTMENT	\$ 277,589.12	\$ 92,500.00	\$ -	\$ 4,814.34	\$ -	\$ 374,903.46
GF TOTAL						\$ 8,886,392.00
WATER FUND	\$ 6,369,585.54	\$ (79,658.69)	\$ 338.17	\$ 419,621.49	\$ (844,081.82)	\$ 5,865,804.69
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 399,214.63	\$ 28,542.04	\$ -	\$ -	\$ -	\$ 427,756.67
WATER INVESTMENT	\$ 307,576.05	\$ 102,500.00	\$ -	\$ 5,334.81	\$ -	\$ 415,410.86
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00
DIST DEBT RESERVE	\$ 346,654.09	\$ (117,962.45)	\$ -	\$ -	\$ -	\$ 228,691.64
TREAT DEBT RESERVE	\$ 526,269.17	\$ 65,909.94	\$ -	\$ -	\$ -	\$ 592,179.11
CAP IMPROV. RESERVE	\$ (564,632.80)	\$ 669.16	\$ -	\$ -	\$ -	\$ (563,963.64)
WF TOTAL						\$ 7,011,309.33
SEWER FUND	\$ 4,086,560.63	\$ (52,891.67)	\$ (2.75)	\$ 171,988.51	\$ (129,680.19)	\$ 4,075,974.53
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 6,658.45	\$ 391.67	\$ -	\$ -	\$ -	\$ 7,050.12
SEWER INVESTMENT	\$ 157,562.57	\$ 52,500.00	\$ -	\$ 2,732.46	\$ -	\$ 212,795.03
SF TOTAL						\$ 4,295,819.68
SNOW REV. FUND	\$ 104,342.27	\$ (11,718.20)	\$ (139.84)	\$ 55,035.93	\$ (33,594.28)	\$ 113,925.88
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 119,292.38	\$ 9,218.20	\$ -	\$ -	\$ -	\$ 128,510.58
SNOW INVESTMENT	\$ 7,520.72	\$ 2,500.00	\$ -	\$ 130.12	\$ -	\$ 10,150.84
SNOW TOTAL						\$ 252,587.30
298 KINGSBURY GRADE RENTAL	\$ 209,579.62	\$ -	\$ -	\$ 6,902.30	\$ (2,304.98)	\$ 214,176.94
80 RENTAL TOTAL						\$ 214,176.94
GRAND TOTALS	\$ 20,980,816.41	\$ -	\$ -	\$ 774,787.89	\$ (1,095,319.05)	\$ 20,660,285.25
CHECKING						
US BANK	\$ 358,762.65	\$ 675,000.00	\$ -	\$ 678,245.65	\$ (1,095,319.04)	\$ 616,689.26
US BANK MMA	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ 112.25
MORTON CAPITAL MMA	\$ 136.21	\$ -	\$ -	\$ 13,011.73	\$ -	\$ 13,147.94
5.2% ZIONS BANCORPORATION	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
5.15% CROSS RIVER BK	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
5.45% BMO BANK NATIONAL	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
4.80% BLUE RIDGE BANK	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 250,000.00
LOCAL GOVT POOLED	\$ 19,871,805.30	\$ (925,000.00)	\$ -	\$ 83,530.50	\$ -	\$ 19,030,335.80
GRAND TOTALS	\$ 20,980,816.41	\$ -	\$ -	\$ 774,787.88	\$ (1,095,319.04)	\$ 20,660,285.25

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2023

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	8,299,739.94	5,865,804.69	4,075,974.53	113,925.88	214,176.94	18,569,621.98
DISTRIBUTION DEBT SERVICE	0.00	228,691.64	0.00	0.00	0.00	228,691.64
TREATMENT DEBT SERVICE	0.00	592,179.11	0.00	0.00	0.00	592,179.11
CAPITAL IMPROVEMENT RESERVE	0.00	(563,963.64)	0.00	0.00	0.00	(563,963.64)
CASH HELD BY DOUGLAS COUNTY	64,793.83	0.00	0.00	0.00	0.00	64,793.83
Total CASH	8,365,033.77	6,122,711.80	4,075,974.53	113,925.88	214,176.94	18,891,822.92
INVESTMENTS						
INVESTMENTS	586,652.06	888,597.53	219,845.15	138,661.42	0.00	1,833,756.16
Total INVESTMENTS	586,652.06	888,597.53	219,845.15	138,661.42	0.00	1,833,756.16
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	(229.36)	333,574.04	111,540.03	38,912.31	0.00	483,797.02
RENT RECEIVABLE	0.00	0.00	0.00	0.00	10,791.51	10,791.51
DUE FROM OTHER GOVERNMENTS	0.00	0.00	81,518.00	0.00	0.00	81,518.00
STATE TAX DIST. RECEIVABLE	124,577.23	0.00	0.00	0.00	0.00	124,577.23
A/R-EDGEWOOD WTR CO.	0.00	1,068.75	0.00	0.00	0.00	1,068.75
INTEREST RECEIVABLE - INVEST.	37,623.73	33,452.06	19,370.97	1,795.91	0.00	92,242.67
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	170,493.53	370,753.81	213,758.48	40,929.80	10,791.51	806,727.13
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	15.49	4,439.65	1,127.36	81,716.12	0.00	87,298.62
Total PREPAID EXPENSES	15.49	4,439.65	1,127.36	81,716.12	0.00	87,298.62

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Balance Sheet
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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSURE 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	<u>(296,660.66)</u>	0.00	0.00	0.00	<u>(296,660.66)</u>
Total DEFERRED CHARGES BOND ISSURE COSTS	0.00	<u>53,038.88</u>	0.00	0.00	0.00	<u>53,038.88</u>
Total CURRENT ASSETS	9,122,194.85	7,583,893.25	4,511,582.05	375,233.22	224,968.45	21,817,871.82
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.	0.00	<u>(68,305.56)</u>	<u>(32,214.91)</u>	0.00	0.00	<u>(100,520.47)</u>
EQUIPMENT	0.00	4,622,327.61	287,681.77	0.00	0.00	4,910,009.38
ACCUM. DEPR. EQUIPMENT	0.00	<u>(2,878,034.12)</u>	<u>(141,394.50)</u>	0.00	0.00	<u>(3,019,428.62)</u>
UTILITY PLANT IN SERVICE	0.00	21,467,462.35	6,156,648.37	0.00	0.00	27,624,110.72
ACCUM. DEPR. UTILITY PLANT	0.00	<u>(3,953,521.73)</u>	<u>(5,365,964.79)</u>	0.00	0.00	<u>(9,319,486.52)</u>
INFRASTRUCTURE	0.00	29,701,542.21	786,324.36	0.00	0.00	30,487,866.57
ACCUM. DEPR. INFRASTRUCTURE	0.00	<u>(10,509,946.24)</u>	<u>(280,495.78)</u>	0.00	0.00	<u>(10,790,442.02)</u>
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	568,347.51	0.00	0.00	0.00	576,460.79
VEHICLES & EQUIPMENT	0.00	<u>(528,641.78)</u>	<u>(8,113.28)</u>	0.00	0.00	<u>(536,755.06)</u>
ACCUM. DEPR. VEHICLES & EQUIP	0.00	<u>1,258,883.24</u>	<u>271,429.50</u>	0.00	0.00	<u>1,530,312.74</u>
CONSTRUCTION IN PROGRESS	0.00	40,245,083.76	1,722,098.61	0.00	0.00	41,967,182.37
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	40,245,083.76	1,722,098.61	0.00	0.00	41,967,182.37
Total FIXED ASSETS	0.00	40,245,083.76	1,722,098.61	0.00	0.00	41,967,182.37
Total ASSETS	9,122,194.85	47,828,977.01	6,233,680.66	375,233.22	224,968.45	63,785,054.19
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	521,436.88	354,942.35	97,420.42	68,971.07	2,587.10	1,045,357.82
ACCOUNTS PAYABLE - SUSPENSE	<u>(219.63)</u>	<u>(5,939.52)</u>	1,632.22	<u>(219.63)</u>	0.00	<u>(4,746.56)</u>
LOSS PROTECTION PAYABLE	0.00	973.80	0.00	0.00	0.00	973.80
LINE PAYABLE	0.00	<u>(1,189.10)</u>	0.00	0.00	0.00	<u>(1,189.10)</u>
Total ACCOUNTS PAYABLE	521,217.25	348,787.53	99,052.64	68,751.44	2,587.10	1,040,395.96

KINGSBURY GENERAL IMPROVEMENT DISTRICT

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	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	9,811.73	83,215.95	15,491.89	7,192.21	0.00	115,711.78
ACCRUED TAXES VAC/SICK	2,992.90	22,960.79	4,668.10	2,095.43	0.00	32,717.22
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	49,867.37	488,700.05	86,436.73	39,893.87	0.00	664,898.02
SIIS PAYABLE	0.00	(6,478.45)	0.00	0.00	0.00	(6,478.45)
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	62,672.00	588,398.34	106,596.72	49,181.51	0.00	806,848.57
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	130,536.50	66,596.50	0.00	7,176.00	204,309.00
PREPAID USER FEES	0.00	54,337.10	15,438.73	4,584.84	0.00	74,360.67
Total REFUNDABLE DEPOSITS	0.00	184,873.60	82,035.23	4,584.84	7,176.00	278,669.67
Total CURRENT LIABILITIES	583,889.25	1,122,059.47	287,684.59	122,517.79	9,763.10	2,125,914.20
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 #2	0.00	885,695.03	0.00	0.00	0.00	885,695.03
SRF Loan Interest Payable	0.00	13,108.28	0.00	0.00	0.00	13,108.28
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	18,562.45	0.00	0.00	0.00	18,562.45
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	72,661.76	0.00	0.00	0.00	72,661.76
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	44,710.88	0.00	0.00	0.00	44,710.88
Total BONDS PAYABLE	0.00	12,339,855.79	0.00	0.00	0.00	12,339,855.79

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
Total LONG TERM LIABILITIES	<u>0.00</u>	<u>12,339,855.79</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,339,855.79</u>
Total LIABILITIES	<u>583,889.25</u>	<u>13,461,915.26</u>	<u>287,684.59</u>	<u>122,517.79</u>	<u>9,763.10</u>	<u>14,465,769.99</u>
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	<u>0.00</u>	<u>815,873.22</u>	<u>536,502.18</u>	<u>0.00</u>	<u>0.00</u>	<u>1,352,375.40</u>
Total CONTRIBUTED CAPITAL	<u>0.00</u>	<u>815,873.22</u>	<u>536,502.18</u>	<u>0.00</u>	<u>0.00</u>	<u>1,352,375.40</u>
RETAINED EARNINGS						
RETAINED EARNINGS	<u>7,557,056.86</u>	<u>32,448,658.56</u>	<u>2,644,105.78</u>	<u>122,936.72</u>	<u>187,824.94</u>	<u>42,960,582.86</u>
Total RETAINED EARNINGS	<u>7,557,056.86</u>	<u>32,448,658.56</u>	<u>2,644,105.78</u>	<u>122,936.72</u>	<u>187,824.94</u>	<u>42,960,582.86</u>
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	<u>575,581.68</u>	<u>2,282,888.11</u>	<u>2,448,094.42</u>	<u>0.00</u>	<u>0.00</u>	<u>5,306,564.21</u>
Total FUND BALANCE - UNRESERVED	<u>575,581.68</u>	<u>2,282,888.11</u>	<u>2,448,094.42</u>	<u>0.00</u>	<u>0.00</u>	<u>5,306,564.21</u>
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	<u>0.00</u>	<u>691,759.85</u>	<u>888,002.94</u>	<u>0.00</u>	<u>0.00</u>	<u>1,579,762.79</u>
Total INVESTMENT IN GENERAL FIXED ASSETS	<u>0.00</u>	<u>691,759.85</u>	<u>888,002.94</u>	<u>0.00</u>	<u>0.00</u>	<u>1,579,762.79</u>
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	<u>394,135.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>394,135.63</u>
PERSONAL PROPERTY TAX	<u>1,991.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,991.13</u>
ADVALOREM MAKE-UP	<u>312,074.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>312,074.04</u>
STATE TAX DISTRIBUTION	<u>395,035.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>395,035.02</u>
USER FEES - RESIDENTIAL	<u>0.00</u>	<u>1,750,957.92</u>	<u>870,949.67</u>	<u>284,641.56</u>	<u>0.00</u>	<u>2,906,549.15</u>
RESIDENTIAL TIER 1 CONSUMPTION	<u>0.00</u>	<u>170,182.65</u>	<u>16,562.85</u>	<u>0.00</u>	<u>0.00</u>	<u>186,745.50</u>
RESIDENTIAL TIER 2 CONSUMPTION	<u>0.00</u>	<u>40,168.56</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,168.56</u>
RESIDENTIAL TIER 3 CONSUMPTION	<u>0.00</u>	<u>38,995.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,995.88</u>
RESIDENTIAL FIRE PROTECTION	<u>0.00</u>	<u>42,092.43</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42,092.43</u>
USER FEES - COMMERCIAL	<u>0.00</u>	<u>186,634.15</u>	<u>21,019.20</u>	<u>26,265.25</u>	<u>0.00</u>	<u>233,918.60</u>
COMMERCIAL FIRE PROTECTION	<u>0.00</u>	<u>47,068.68</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>47,068.68</u>
COMMERCIAL CONSUMPTION	<u>0.00</u>	<u>65,046.57</u>	<u>15,411.70</u>	<u>0.00</u>	<u>0.00</u>	<u>80,458.27</u>
PENALTIES ON USER FEES	<u>0.00</u>	<u>28,214.19</u>	<u>14,057.07</u>	<u>4,656.14</u>	<u>0.00</u>	<u>46,927.40</u>
SERVICE CHARGES	<u>0.00</u>	<u>6,763.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,763.47</u>
RETURN CHECK FEES	<u>0.00</u>	<u>190.05</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>190.05</u>
CONNECTION FEES	<u>0.00</u>	<u>48,200.00</u>	<u>5,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>53,600.00</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
INTEREST ON INVESTMENTS	200,070.19	197,620.96	107,757.99	7,684.02	0.00	513,133.16
TRANSFER FEE REVENUE	0.00	3,467.16	1,106.25	369.00	0.00	4,942.41
PLAN REVIEW FEE	0.00	3,000.00	250.00	0.00	0.00	3,250.00
SERVLINE ADMIN REVENUE	0.00	914.94	0.00	0.00	0.00	914.94
SERVLINE LOSS INSURANCE	0.00	7,288.97	0.00	0.00	0.00	7,288.97
SERVLINE LINE INSURANCE	0.00	1,449.14	0.00	0.00	0.00	1,449.14
RENTAL INCOME	0.00	0.00	0.00	0.00	49,480.10	49,480.10
OTHER REVENUE	1,015.82	16,006.91	2,045.37	1,005.65	0.00	22,073.75
PAYROLL - MANAGER	(28,019.65)	(93,683.60)	(45,202.00)	(19,891.73)	0.00	(186,796.98)
PAYROLL - MAINTENANCE	(11,267.01)	(172,443.11)	0.00	(8,047.87)	0.00	(191,757.99)
PAYROLL - OFFICE	(12,697.97)	(33,861.26)	(25,395.94)	(12,697.94)	0.00	(84,653.11)
EMPLOYEE BENEFITS - FICA/MEDIC	(806.82)	(4,765.22)	(1,235.58)	(637.84)	0.00	(7,445.46)
EMPLOYEE BENEFITS - MED. INS	(14,823.80)	(91,393.47)	(21,283.74)	(11,622.51)	0.00	(139,123.52)
EMPLOYEE BENEFITS - PERS	(13,301.13)	(80,678.84)	(20,132.50)	(10,025.80)	0.00	(124,138.27)
EMPLOYEE BENEFITS - SIIS	(624.30)	1,176.10	12.96	(232.38)	0.00	332.38
UNIFORMS	(317.18)	(1,260.94)	(98.17)	(222.54)	0.00	(1,898.83)
OPEB EXPENSE	(2,075.04)	(20,335.26)	(3,596.70)	(1,660.02)	0.00	(27,667.02)
ACCRUED LEAVE EXPENSE	(1,669.25)	(4,143.92)	(2,295.39)	(1,366.09)	0.00	(9,474.65)
OTHER PAYROLL EXPENSES	(562.21)	(512.67)	(123.62)	(419.43)	0.00	(1,617.93)
CAR ALLOWANCE EXPENSE	399.92	1,999.65	266.57	0.00	0.00	2,666.14
ACCOUNTING	(2,540.16)	(30,481.97)	(15,240.99)	(2,540.16)	0.00	(50,803.28)
LEGAL	(1,584.66)	(8,849.07)	(3,527.00)	(1,390.02)	0.00	(15,350.75)
ENGINEERING & SURVEYING	(100,928.40)	(3,518.50)	(1,004.22)	(94.89)	0.00	(105,546.01)
EROSION AND DRAINAGE	(1,528.60)	0.00	0.00	0.00	0.00	(1,528.60)
ROAD MAINTENANCE & SUPPLIES	(553,808.00)	0.00	0.00	0.00	0.00	(553,808.00)
DCLTSA PRO-RATA M & O	0.00	0.00	(362,826.50)	0.00	0.00	(362,826.50)
DCLTSA ASSESSMENTS	0.00	0.00	(242,014.50)	0.00	0.00	(242,014.50)
BANK CHARGES	0.00	(23,888.66)	(15,775.52)	(5,408.75)	0.00	(45,072.93)
BUILDING REPAIRS AND MAINT.	(258.96)	(3,519.17)	(1,553.79)	(258.96)	(2,209.83)	(7,800.71)
COMPUTER EXPENSE	(916.57)	(28,164.54)	(9,663.34)	(3,115.16)	0.00	(41,859.61)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,666.66)	0.00	0.00	(1,666.66)
DUES & SUBSCRIPTIONS	(560.59)	(7,162.19)	(3,174.19)	(560.59)	0.00	(11,457.56)
EQUIP. SUPPLIES/MAINT./REPAIRS	(82.24)	(2,141.26)	(50,730.76)	(2.25)	0.00	(52,956.51)
EQUIPMENT RENTAL	(98.01)	(4,579.17)	(2,207.05)	(611.55)	(97.50)	(7,593.28)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
FIELD SUPPLIES, TOOLS & SIGNS	(26.77)	0.00	0.00	(5,225.66)	0.00	(5,252.43)
SECURITY EXPENSE	0.00	(3,723.21)	(3,612.83)	0.00	0.00	(7,336.04)
INSURANCE AND BONDS	(4,419.00)	(91,387.58)	(26,513.98)	(4,419.00)	(3,597.51)	(130,337.07)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(11,191.92)	0.00	0.00	0.00	(11,191.92)
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00
LIEN FEES	0.00	1,902.00	0.00	0.00	0.00	1,902.00
MISCELLANEOUS EXPENDITURES	(141.51)	(1,349.72)	(579.54)	(1,793.31)	(3,295.58)	(7,159.66)
OFFICE JANITORIAL	(236.55)	(2,838.60)	(1,419.30)	(236.55)	(5,400.00)	(10,131.00)
OFFICE AND FACILITIES RENT	(1,624.92)	(19,499.04)	(9,749.52)	(1,638.12)	0.00	(32,511.60)
OFFICE SUPPLIES	(146.75)	(1,967.41)	(1,018.86)	(193.69)	(150.74)	(3,477.45)
PERMITS AND FEES	(120.40)	(4,094.64)	(290.40)	(48.40)	0.00	(4,553.84)
POSTAGE	0.00	(3,177.67)	(2,098.46)	(719.46)	0.00	(5,995.59)
PUBLICATION CHARGES	(195.45)	(521.20)	(390.90)	(195.45)	0.00	(1,303.00)
SHOP SUPPLIES/SMALL TOOLS	0.00	(1,858.32)	0.00	0.00	0.00	(1,858.32)
TELEPHONE	(77.85)	(6,891.83)	(730.39)	(77.85)	0.00	(7,777.92)
TRAINING AND SEMINARS	(185.25)	(692.35)	(368.25)	(204.15)	0.00	(1,450.00)
TRAVEL	(81.79)	(1,148.90)	(700.78)	(216.88)	0.00	(2,148.35)
TRUSTEE FEES	(1,125.00)	(13,500.00)	(6,750.00)	(1,125.00)	0.00	(22,500.00)
UTILITIES - GAS & ELECTRIC	(222.72)	(138,945.73)	(11,549.76)	(209.52)	(7,348.53)	(158,276.26)
VEHICLE EXP FUEL/OIL/SUPP	(3,537.76)	(16,080.72)	0.00	(1,805.93)	0.00	(21,424.41)
VEH EXP R&M	(5,673.61)	(12,831.39)	0.00	(2,891.39)	0.00	(21,396.39)
WATER MONITORING/SAMPLING	0.00	(8,197.00)	0.00	0.00	0.00	(8,197.00)
WATER/SEWER SHED MANAGEMENT	0.00	(16,876.67)	0.00	0.00	0.00	(16,876.67)
WATER DIST SYSTEM EXPENSE	0.00	(10,009.15)	0.00	0.00	0.00	(10,009.15)
WATER TREATMENT SYSTEM EXP	0.00	(25,635.47)	0.00	0.00	0.00	(25,635.47)
INTEREST EXPENSE	0.00	(149,043.37)	0.00	0.00	0.00	(149,043.37)
CAPITAL OUTLAY	(132,768.81)	(2,694,325.19)	(701,057.53)	(93,036.07)	0.00	(3,621,187.60)
AMORTIZATION OF BONDS	0.00	(5,216.94)	0.00	0.00	0.00	(5,216.94)
DEPRECIATION EXPENSE	0.00	(676,835.67)	(29,970.22)	0.00	0.00	(706,805.89)
Total EXCESS REVENUE OVER EXPENDITURES	405,667.06	(1,872,117.99)	(570,709.25)	129,778.71	27,380.41	(1,880,001.06)
Total FUND EQUITY	8,538,305.60	34,367,061.75	5,945,996.07	252,715.43	215,205.35	49,319,284.20

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 12/31/2023

DRAFT

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

ASSET ACCOUNTS	Beginning Balance		Less			Ending Balance 12/31/2023
	11/30/2023	Additions	Disposals	Reclassifications	12/31/2023	
GENERAL FUND						
CONSTRUCTION IN PROGRESS	\$ 249,011.60	\$ 11,472.66	\$ -	\$ -	\$ -	\$ 260,484.26
EQUIPMENT	\$ 23,187.18	\$ -	\$ -	\$ -	\$ -	\$ 23,187.18
INFRASTRUCTURE	\$ 11,309,754.30	\$ -	\$ -	\$ -	\$ -	\$ 11,309,754.30
LAND	\$ 32,558.06	\$ -	\$ -	\$ -	\$ -	\$ 32,558.06
OFFICE EQUIPMENT	\$ 21,633.45	\$ -	\$ -	\$ -	\$ -	\$ 21,633.45
298 KINGSBURY BLDG	\$ 1,223,360.28	\$ -	\$ -	\$ -	\$ -	\$ 1,223,360.28
UTILITY PLANT	\$ 80,804.81	\$ -	\$ -	\$ -	\$ -	\$ 80,804.81
VEHICLES & EQUIPMENT	\$ 900,352.61	\$ -	\$ -	\$ -	\$ -	\$ 900,352.61
SUBTOTAL	\$ 13,840,662.29	\$ 11,472.66	\$ -	\$ -	\$ -	\$ 13,852,134.95
SNOW FUND						
CONSTRUCTION IN PROGRESS	\$ 162,746.48	\$ 11,472.66	\$ -	\$ -	\$ -	\$ 174,219.14
EQUIPMENT	\$ 44,582.78	\$ -	\$ -	\$ -	\$ -	\$ 44,582.78
INFRASTRUCTURE	\$ 49,820.84	\$ -	\$ -	\$ -	\$ -	\$ 49,820.84
LAND	\$ 93,924.19	\$ -	\$ -	\$ -	\$ -	\$ 93,924.19
OFFICE EQUIPMENT	\$ 9,423.67	\$ -	\$ -	\$ -	\$ -	\$ 9,423.67
UTILITY PLANT	\$ 75,480.32	\$ -	\$ -	\$ -	\$ -	\$ 75,480.32
VEHICLES & EQUIPMENT	\$ 626,774.39	\$ -	\$ -	\$ -	\$ -	\$ 626,774.39
SUBTOTAL	\$ 1,062,752.67	\$ 11,472.66	\$ -	\$ -	\$ -	\$ 1,074,225.33
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	\$ 411,758.08	\$ 22,945.32	\$ -	\$ -	\$ -	\$ 434,703.40
EQUIPMENT	\$ 67,769.96	\$ -	\$ -	\$ -	\$ -	\$ 67,769.96
INFRASTRUCTURE	\$ 12,496,360.14	\$ -	\$ -	\$ -	\$ -	\$ 12,496,360.14
LAND	\$ 126,482.25	\$ -	\$ -	\$ -	\$ -	\$ 126,482.25
OFFICE EQUIPMENT	\$ 31,057.12	\$ -	\$ -	\$ -	\$ -	\$ 31,057.12
VEHICLES & EQUIPMENT	\$ 1,527,127.00	\$ -	\$ -	\$ -	\$ -	\$ 1,527,127.00
SUBTOTAL	\$ 22,945.32	\$ -	\$ -	\$ -	\$ -	\$ 14,683,499.87
TOTAL GOVERNMENTAL FUNDS	\$ 16,040,199.96	\$ 22,945.32	\$ -	\$ -	\$ -	\$ 16,063,145.28

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KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 12/31/2023

ACCUM DEPR. ACCOUNTS	Beginning Balance		Less		Ending Balance
	11/30/2023	Additions	Disposals	Reclassifications	
GENERAL FUND					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 18,955.29	\$ 33.59	\$ -	\$ -	\$ 18,988.88
INFRASTRUCTURE	\$ 7,891,920.05	\$ 23,449.58	\$ -	\$ -	\$ 7,915,369.63
OFFICE EQUIPMENT	\$ 19,124.47	\$ 60.71	\$ -	\$ -	\$ 19,185.18
298 KINGSBURY BLDG	\$ 114,340.30	\$ 2,622.48	\$ -	\$ -	\$ 116,962.78
UTILITY PLANT	\$ 7,551.75	\$ 224.59	\$ -	\$ -	\$ 7,776.34
VEHICLES & EQUIPMENT	\$ 767,604.21	\$ 2,679.22	\$ -	\$ -	\$ 770,283.43
SUBTOTAL	\$ 8,819,496.07	\$ 29,070.17	\$ -	\$ -	\$ 8,848,566.24
SNOW FUND					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 41,704.05	\$ 23.87	\$ -	\$ -	\$ 41,727.92
INFRASTRUCTURE	\$ 39,417.27	\$ 140.66	\$ -	\$ -	\$ 39,557.93
LAND	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE EQUIPMENT	\$ 6,957.23	\$ 65.00	\$ -	\$ -	\$ 7,022.23
UTILITY PLANT	\$ 7,068.89	\$ 164.66	\$ -	\$ -	\$ 7,233.55
VEHICLES & EQUIPMENT	\$ 379,372.36	\$ 4,464.01	\$ -	\$ -	\$ 383,836.37
SUBTOTAL	\$ 474,519.80	\$ 4,858.20	\$ -	\$ -	\$ 479,378.00
TAHOE BOND ACT					
INFRASTRUCTURE	\$ 644,178.11	\$ -	\$ -	\$ -	\$ 644,178.11
SUBTOTAL	\$ 644,178.11	\$ -	\$ -	\$ -	\$ 644,178.11
GOVERNMENTAL					
CONSTRUCTION IN PROGRESS EQUIPMENT	\$ 60,659.34	\$ 57.46	\$ -	\$ -	\$ 60,716.80
INFRASTRUCTURE	\$ 8,575,515.43	\$ 23,590.24	\$ -	\$ -	\$ 8,599,105.67
LAND	\$ 19,124.47	\$ 60.71	\$ -	\$ -	\$ 19,185.18
OFFICE EQUIPMENT	\$ 121,297.53	\$ 2,687.48	\$ -	\$ -	\$ 123,985.01
298 KINGSBURY BLDG.	\$ 114,340.30	\$ 2,622.48	\$ -	\$ -	\$ 116,962.78
UTILITY PLANT	\$ 14,620.64	\$ 389.25	\$ -	\$ -	\$ 14,999.89
VEHICLES & EQUIPMENT	\$ 1,146,976.57	\$ 7,143.23	\$ -	\$ -	\$ 1,154,119.80
SUBTOTAL	\$ 36,550.85	\$ -	\$ -	\$ -	\$ 36,550.85
TOTAL GOVERNMENTAL FUNDS	\$ 9,938,193.98	\$ 33,928.37	\$ -	\$ -	\$ 9,972,122.35

DECEMBER 2023

STATEMENT OF REVENUE

AND EXPENDITURES

ALL FUNDS COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2023 Through 12/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	35,069.77	28,367.00	6,702.77	394,135.63	460,957.00	(66,821.37)	709,165.00	(315,029.37)	(44.42)%
PERSONAL PROPERTY TAX	1,956.05	500.00	1,456.05	1,991.13	500.00	1,491.13	4,104.00	(2,112.87)	(51.48)%
ADVALOREM MAKE-UP	27,768.01	22,461.00	5,307.01	312,074.04	364,994.00	(52,919.96)	561,529.00	(249,454.96)	(44.42)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	395,035.02	395,035.00	0.02	790,070.00	(395,034.98)	50.00%
Total TAXES	130,633.00	117,167.00	13,466.00	1,103,235.82	1,221,486.00	(118,250.18)	2,064,868.00	(961,632.18)	(46.57)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	90,875.88	34,700.00	56,175.88	513,133.16	208,190.00	304,943.16	416,386.00	96,747.16	23.23%
PLAN REVIEW FEE	0.00	0.00	0.00	3,250.00	1,375.00	1,875.00	2,500.00	750.00	30.00%
RENTAL INCOME	8,345.33	8,613.00	(267.67)	49,480.10	51,675.00	(2,194.90)	103,353.00	(53,872.90)	(52.13)%
OTHER REVENUE	(374.80)	2,248.00	(2,622.80)	22,073.75	13,488.00	8,585.75	26,976.00	(4,902.25)	18.17%
Total MISCELLANEOUS	98,846.41	45,561.00	53,285.41	587,937.01	274,728.00	313,209.01	549,215.00	38,722.01	7.05%
USER FEES									
USER FEES - RESIDENTIAL	475,819.36	487,242.00	(11,422.64)	2,906,549.15	2,923,443.00	(16,893.85)	5,906,715.00	(3,000,166.85)	(50.79)%
RESIDENTIAL TIER 1 CONSUMPTION	21,525.90	25,622.00	(4,096.10)	186,745.50	198,446.00	(11,700.50)	361,400.00	(174,654.50)	(48.33)%
RESIDENTIAL TIER 2 CONSUMPTION	1,039.26	2,040.00	(1,000.74)	40,168.56	43,520.00	(3,351.44)	68,000.00	(27,831.44)	(40.93)%
RESIDENTIAL TIER 3 CONSUMPTION	485.00	1,398.00	(913.00)	38,995.88	48,231.00	(9,235.12)	69,900.00	(30,904.12)	(44.21)%
RESIDENTIAL FIRE PROTECTION	7,067.19	6,940.00	127.19	42,092.43	41,637.00	455.43	83,277.00	(41,184.57)	(49.45)%
USER FEES - COMMERCIAL	42,745.00	36,289.00	4,456.00	233,918.60	229,734.00	4,184.60	464,981.00	(231,062.40)	(49.69)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	47,068.68	47,067.00	1.68	94,137.00	(47,068.32)	(50.00)%
COMMERCIAL CONSUMPTION	23,648.74	20,310.00	3,338.74	80,458.27	80,871.00	(412.73)	123,007.00	(42,548.73)	(34.59)%
PENALTIES ON USER FEES	8,070.71	6,248.00	1,822.71	46,927.40	37,488.00	9,439.40	74,976.00	(28,048.60)	(37.41)%
SERVICE CHARGES	1,383.33	1,200.00	183.33	6,763.47	7,200.00	(436.53)	14,400.00	(7,636.53)	(53.03)%
RETURN CHECK FEES	70.05	40.00	30.05	190.05	240.00	(49.95)	480.00	(289.95)	(60.41)%
CONNECTION FEES	0.00	0.00	0.00	53,600.00	24,000.00	29,600.00	31,000.00	22,600.00	72.90%
TRANSFER FEE REVENUE	375.00	450.00	(75.00)	4,942.41	2,699.00	2,243.41	5,400.00	(457.59)	(8.47)%
SERVLINE ADMIN REVENUE	153.23	153.00	0.23	914.94	920.00	(5.06)	1,838.00	(923.06)	(50.22)%
SERVLINE LOSS INSURANCE	1,218.57	1,317.00	(98.43)	7,288.97	7,899.00	(610.03)	15,801.00	(8,512.03)	(53.87)%
SERVLINE LINE INSURANCE	237.07	238.00	(0.93)	1,449.14	1,423.00	26.14	2,851.00	(1,401.86)	49.17%
Total USER FEES	591,663.19	599,332.00	(7,668.81)	3,698,073.45	3,694,818.00	3,255.45	7,318,163.00	(3,620,089.55)	(49.47)%
Total REVENUES	821,162.60	762,060.00	59,102.60	5,389,246.28	5,191,032.00	198,214.28	9,932,246.00	(4,542,999.72)	(45.74)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2023 Through 12/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	41,000.92	42,901.00	1,900.08	186,796.98	257,406.00	70,609.02	514,813.00	328,016.02	63.72%
PAYROLL - MAINTENANCE	49,634.42	46,292.00	(3,342.42)	191,757.99	277,754.00	85,996.01	555,512.00	363,754.01	65.48%
PAYROLL - OFFICE	19,672.80	14,637.00	(5,035.80)	84,653.11	87,825.00	3,171.89	175,655.00	91,001.89	51.81%
EMPLOYEE BENEFITS - FICA/MEDIC	1,835.69	1,605.00	(230.69)	7,445.46	9,636.00	2,190.54	19,278.00	11,832.54	61.38%
EMPLOYEE BENEFITS - MED. INS	25,093.92	31,526.00	6,432.08	139,123.52	203,489.00	64,365.48	406,983.00	267,859.48	65.82%
EMPLOYEE BENEFITS - PERS	33,713.79	25,088.00	(8,625.79)	124,138.27	150,529.00	26,390.73	301,066.00	176,927.73	58.77%
EMPLOYEE BENEFITS - SIIS	380.75	1,457.00	1,076.25	(332.38)	5,294.00	5,626.38	13,238.00	13,570.38	102.51%
UNIFORMS	0.00	0.00	0.00	1,898.83	4,679.00	2,780.17	9,360.00	7,461.17	79.71%
OPFB EXPENSE	4,611.17	15,823.00	11,211.83	27,667.02	94,933.00	67,265.98	189,874.00	162,206.98	85.43%
ACCRUED LEAVE EXPENSE	(2,444.15)	1,874.00	4,318.15	9,474.65	11,249.00	1,774.35	22,500.00	13,025.35	57.89%
OTHER PAYROLL EXPENSES	234.45	1,688.00	1,453.55	1,617.93	3,722.00	2,104.07	4,250.00	2,632.07	61.93%
CAR ALLOWANCE EXPENSE	(653.96)	(441.00)	212.96	(2,666.14)	(2,653.00)	13.14	(5,300.00)	(2,633.86)	49.70%
Total PAYROLL RELATED EXPENSES	173,079.80	182,450.00	9,370.20	771,575.24	1,103,863.00	332,287.76	2,207,229.00	1,435,653.76	65.04%
OPERATING EXPENSES									
ACCOUNTING	15,070.00	0.00	(15,070.00)	50,803.28	45,000.00	(5,803.28)	45,000.00	(5,803.28)	(12.90)%
LEGAL	2,509.50	4,833.00	2,323.50	15,350.75	28,998.00	13,647.25	58,000.00	42,649.25	73.53%
ENGINEERING & SURVEYING	3,420.00	5,666.00	2,246.00	105,546.01	34,498.00	(71,048.01)	68,500.00	(37,046.01)	(54.08)%
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
SNOW REMOVAL - PLOWING	0.00	150,000.00	150,000.00	0.00	250,000.00	250,000.00	775,000.00	775,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	9,000.00	9,000.00	0.00	21,500.00	21,500.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/ICE ICING	0.00	2,200.00	2,200.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	362,826.50	362,827.00	0.50	725,653.00	362,826.50	50.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	242,014.50	243,015.00	1,000.50	486,029.00	244,014.50	50.21%
BAD DEBTS	0.00	27,296.00	27,296.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,451.84	7,741.00	289.16	45,072.93	46,444.00	1,371.07	92,898.00	47,825.07	51.48%
BUILDING REPAIRS AND MAINT.	2,991.56	6,967.00	3,975.44	7,800.71	41,796.00	33,995.29	83,599.00	75,798.29	90.67%
COMPUTER EXPENSE	2,174.77	7,746.00	5,571.23	41,859.61	74,395.00	32,535.39	135,639.00	93,779.39	69.14%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%
DUES & SUBSCRIPTIONS	0.00	271.00	271.00	11,457.56	12,962.00	1,504.44	14,743.00	3,285.44	22.28%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2023 Through 12/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	10,080.78	18,804.00	8,723.22	52,956.51	120,474.00	67,517.49	232,698.00	179,741.49	77.24%
EQUIPMENT RENTAL	2,212.11	2,115.00	(97.11)	7,593.28	7,783.00	189.72	14,340.00	6,746.72	47.05%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	5,252.43	30,300.00	25,047.57	30,630.00	25,377.57	82.85%
SECURITY EXPENSE	870.45	1,040.00	169.55	7,336.04	9,255.00	1,918.96	18,171.00	10,834.96	59.63%
INSURANCE AND BONDS	1,455.64	1,355.00	(100.64)	130,337.07	133,276.00	2,938.93	141,406.00	11,068.93	7.83%
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	750.00	514.14	1,100.00	864.14	78.56%
INVENTORY PARTS	2,264.57	0.00	(2,264.57)	11,191.92	8,000.00	(3,191.92)	15,500.00	4,308.08	27.79%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%
LIEN FEES	42.00	0.00	(42.00)	(1,902.00)	250.00	2,152.00	250.00	2,152.00	860.80%
MISCELLANEOUS EXPENDITURES	2,915.68	2,858.00	(57.68)	7,159.66	17,146.00	9,986.34	34,288.00	27,128.34	79.12%
OFFICE JANITORIAL	1,836.00	1,863.00	27.00	10,131.00	11,171.00	1,040.00	22,347.00	12,216.00	54.67%
OFFICE AND FACILITIES RENT	5,416.40	5,417.00	0.60	32,511.60	32,496.00	(15.60)	43,328.00	10,816.40	24.96%
OFFICE SUPPLIES	172.16	4,517.00	4,344.84	3,477.45	27,298.00	23,820.55	54,591.00	51,113.55	93.63%
PERMITS AND FEES	585.64	660.00	74.36	4,553.84	5,980.00	1,426.16	9,911.00	5,357.16	54.05%
POSTAGE	1,999.37	0.00	(1,999.37)	5,995.59	7,498.00	1,502.41	15,000.00	9,004.41	60.03%
PUBLICATION CHARGES	0.00	0.00	0.00	1,303.00	2,070.00	767.00	7,300.00	5,997.00	82.15%
SHOP SUPPLIES/SMALL TOOLS	156.59	584.00	427.41	1,858.32	3,500.00	1,641.68	7,000.00	5,141.68	73.45%
TELEPHONE	1,257.20	1,396.00	138.80	7,777.92	8,368.00	590.08	16,740.00	8,962.08	53.54%
TRAINING AND SEMINARS	0.00	2,968.00	2,968.00	1,450.00	17,807.00	16,357.00	35,620.00	34,170.00	95.93%
TRAVEL	0.00	1,759.00	1,759.00	2,148.35	10,546.00	8,397.65	21,100.00	18,951.65	89.82%
TRUSTEE FEES	3,750.00	3,750.00	0.00	22,500.00	22,500.00	0.00	45,000.00	22,500.00	50.00%
UTILITIES - GAS & ELECTRIC	27,123.75	21,199.00	(5,924.75)	158,276.26	151,371.00	(6,905.26)	305,299.00	147,022.74	48.16%
VEHICLE EXP FUEL/OIL/SUPP	3,077.34	10,696.00	7,618.66	21,424.41	64,177.00	42,752.59	128,358.00	106,933.59	83.31%
VEH EXP R&M	191.74	4,663.00	4,471.26	21,396.39	27,979.00	6,582.61	55,969.00	34,562.61	61.76%
WATER MONITORING/SAMPLING	742.00	1,446.00	704.00	8,197.00	8,679.00	482.00	17,359.00	9,162.00	52.78%
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.88)%
WATER DIST SYSTEM EXPENSE	262.13	5,543.00	5,280.87	10,009.15	33,260.00	23,250.85	66,520.00	56,510.85	84.95%
WATER TREATMENT SYSTEM EXP	955.32	6,076.00	5,120.68	25,635.47	36,454.00	10,818.53	72,910.00	47,274.53	64.84%
AMORTIZATION OF BONDS	869.49	869.00	(0.49)	5,216.94	5,217.00	0.06	10,434.00	5,217.06	50.00%
DEPRECIATION EXPENSE	122,164.24	115,921.00	(6,243.24)	706,805.89	695,525.00	(11,280.89)	1,391,057.00	684,251.11	49.19%
Total OPERATING EXPENSES	224,018.27	437,269.00	213,250.73	2,727,441.13	2,779,761.00	52,319.87	5,531,173.00	2,803,731.87	50.69%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 12/1/2023 Through 12/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	24,840.62	25,541.00	700.38	149,043.37	153,248.00	4,204.63	306,497.00	157,453.63	51.37%
CAPITAL OUTLAY	290,139.05	475,034.00	184,894.95	3,621,187.60	8,924,852.00	5,303,664.40	11,058,000.00	7,436,812.40	67.25%
Total OTHER EXPENSES	<u>314,979.67</u>	<u>500,575.00</u>	<u>185,595.33</u>	<u>3,770,230.97</u>	<u>9,078,100.00</u>	<u>5,307,869.03</u>	<u>11,364,497.00</u>	<u>7,594,266.03</u>	<u>66.82%</u>
Total EXPENDITURES	712,077.74	1,120,294.00	408,216.26	7,269,247.34	12,961,724.00	5,692,476.66	19,102,899.00	11,833,651.66	61.95%
EXCESS REVENUE OVER EXPENDITURES	109,084.86	(358,234.00)	467,318.86	(1,880,001.06)	(7,770,692.00)	5,890,690.94	(9,170,653.00)	7,290,651.94	(79.50)%

DECEMBER 2023
STATEMENT OF REVENUE
AND EXPENDITURES
(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 12/1/2023 Through 12/31/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	35,069.77	28,367.00	6,702.77	394,135.63	460,957.00	(66,821.37)	709,165.00	(315,029.37)	(44.42)%
PERSONAL PROPERTY TAX	1,956.05	500.00	1,456.05	1,991.13	500.00	1,491.13	4,104.00	(2,112.87)	(51.48)%
ADVALOREM MAKE-UP	27,768.01	22,461.00	5,307.01	312,074.04	364,994.00	(52,919.96)	561,529.00	(249,454.96)	(44.42)%
STATE TAX DISTRIBUTION	65,839.17	65,839.00	0.17	395,035.02	395,035.00	0.02	790,070.00	(395,034.98)	50.00%
Total TAXES	130,633.00	117,167.00	13,466.00	1,103,235.82	1,221,486.00	(118,250.18)	2,064,868.00	(961,632.18)	(46.57)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	37,118.10	9,716.00	27,402.10	200,070.19	58,293.00	141,777.19	116,588.00	83,482.19	71.60%
OTHER REVENUE	(18.75)	84.00	(102.75)	1,015.82	501.00	514.82	1,000.00	15.82	1.58%
Total MISCELLANEOUS	37,099.35	9,800.00	27,299.35	201,086.01	58,794.00	142,292.01	117,588.00	83,498.01	71.01%
Total REVENUES	167,732.35	126,967.00	40,765.35	1,304,321.83	1,280,280.00	24,041.83	2,182,456.00	(878,134.17)	(40.24)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	6,150.16	6,435.00	284.84	28,019.65	38,611.00	10,591.35	77,222.00	49,202.35	63.72%
PAYROLL - MAINTENANCE	5,777.88	4,763.00	(1,014.88)	11,267.01	28,578.00	17,310.99	57,158.00	45,890.99	80.29%
PAYROLL - OFFICE	2,950.92	2,195.00	(755.92)	12,697.97	13,174.00	476.03	26,349.00	13,651.03	51.81%
EMPLOYEE BENEFITS - FICAMEDIC	244.80	198.00	(46.80)	806.82	1,195.00	388.18	2,392.00	1,585.18	66.27%
EMPLOYEE BENEFITS - MED. INS	4,302.88	4,880.00	577.12	14,823.80	31,263.00	16,439.20	62,528.00	47,704.20	76.29%
EMPLOYEE BENEFITS - PERS	4,166.28	3,220.00	(946.28)	13,301.13	19,320.00	6,018.87	38,641.00	25,339.87	65.58%
EMPLOYEE BENEFITS - SIIS	195.58	217.00	21.42	624.30	789.00	164.70	1,975.00	1,350.70	68.39%
UNIFORMS	0.00	0.00	0.00	317.18	702.00	384.82	1,404.00	1,086.82	77.41%
OPEB EXPENSE	345.84	1,266.00	920.16	2,075.04	7,594.00	5,518.96	15,190.00	13,114.96	86.34%
ACCRUED LEAVE EXPENSE	192.91	291.00	98.09	1,669.25	1,749.00	79.75	3,500.00	1,830.75	52.31%
OTHER PAYROLL EXPENSES	12.26	46.00	33.74	562.21	274.00	(288.21)	550.00	(12.21)	(2.22)%
CAR ALLOWANCE EXPENSE	(98.09)	(66.00)	32.09	(399.92)	(400.00)	(0.08)	(800.00)	(400.08)	50.01%
Total PAYROLL RELATED EXPENSES	24,241.42	23,445.00	(796.42)	85,764.44	142,849.00	57,084.56	286,109.00	200,344.56	70.02%
OPERATING EXPENSES									
ACCOUNTING	753.50	0.00	(753.50)	2,540.16	2,250.00	(290.16)	2,250.00	(290.16)	(12.90)%
LEGAL	125.48	242.00	116.52	1,584.66	1,449.00	(135.66)	2,900.00	1,315.34	45.36%
ENGINEERING & SURVEYING	2,876.13	2,917.00	40.87	100,928.40	17,500.00	(83,428.40)	35,000.00	(65,928.40)	(188.37)%
EROSION AND DRAINAGE	0.00	0.00	0.00	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 12/1/2023 Through 12/31/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
ROAD MAINTENANCE & SUPPLIES	0.00	0.00	0.00	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
BUILDING REPAIRS AND MAINT.	129.36	159.00	29.64	258.96	952.00	693.04	1,904.00	1,645.04	86.40%
COMPUTER EXPENSE	103.36	446.00	342.64	916.57	2,872.00	1,955.43	5,551.00	4,634.43	83.49%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	560.59	587.00	26.41	674.00	113.41	16.83%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	82.24	2,250.00	2,167.76	4,500.00	4,417.76	98.17%
EQUIPMENT RENTAL	20.81	26.00	5.19	98.01	157.00	58.99	314.00	215.99	68.79%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	26.77	20,300.00	20,273.23	20,630.00	20,603.23	99.87%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	42.00	42.00	42.00	42.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	8,151.00	3,732.00	8,151.00	3,732.00	45.79%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	80.17	589.00	508.83	141.51	3,529.00	3,387.49	7,057.00	6,915.49	97.99%
OFFICE JANITORIAL	41.80	65.00	23.20	236.55	387.00	150.45	773.00	536.45	69.40%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	1,624.92	1,624.00	(0.92)	2,166.00	541.08	24.98%
OFFICE SUPPLIES	8.61	262.00	253.39	146.75	1,568.00	1,421.25	3,135.00	2,968.25	95.32%
PERMITS AND FEES	0.00	0.00	0.00	120.40	67.00	(53.40)	67.00	(53.40)	(79.70)%
PUBLICATION CHARGES	0.00	0.00	0.00	195.45	100.00	(95.45)	265.00	69.55	26.25%
TELEPHONE	13.01	14.00	0.99	77.85	80.00	2.15	162.00	84.15	51.94%
TRAINING AND SEMINARS	0.00	394.00	394.00	185.25	2,363.00	2,177.75	4,726.00	4,540.75	96.08%
TRAVEL	0.00	188.00	188.00	81.79	1,125.00	1,043.21	2,250.00	2,168.21	96.36%
TRUSTEE FEES	187.50	187.00	(0.50)	1,125.00	1,125.00	0.00	2,250.00	1,125.00	50.00%
UTILITIES - GAS & ELECTRIC	19.95	61.00	41.05	222.72	264.00	41.28	1,014.00	791.28	78.04%
VEHICLE EXP FUEL/OIL/SUPP	321.94	1,119.00	797.06	3,537.76	6,718.00	3,180.24	13,436.00	9,898.24	73.67%
VEH EXP R&M	19.17	843.00	823.83	5,673.61	5,061.00	(612.61)	10,121.00	4,447.39	43.94%
Total OPERATING EXPENSES	4,971.61	8,208.00	3,236.39	680,121.52	115,521.00	(564,600.52)	184,838.00	(495,283.52)	(267.96)%
OTHER EXPENSES									
CAPITAL OUTLAY	11,472.66	5,034.00	(6,438.66)	132,768.81	1,705,102.00	1,572,333.19	1,984,760.00	1,851,991.19	93.31%
Total OTHER EXPENSES	11,472.66	5,034.00	(6,438.66)	132,768.81	1,705,102.00	(1,572,333.19)	1,984,760.00	1,851,991.19	93.31%
Total EXPENDITURES	40,665.69	36,687.00	(3,998.69)	898,654.77	1,963,472.00	1,064,817.23	2,455,707.00	1,557,052.23	63.41%
EXCESS REVENUE OVER EXPENDITURES	127,046.66	90,280.00	36,766.66	405,667.06	(683,192.00)	1,088,859.06	678,918.06	(273,251.00)	(248.46)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 12/1/2023 Through 12/31/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	32,891.58	15,268.00	17,623.58	197,620.96	91,605.00	106,015.96	183,210.00	14,410.96	7.87%
PLAN REVIEW FEE	0.00	0.00	0.00	3,000.00	750.00	2,250.00	1,250.00	1,750.00	140.00%
OTHER REVENUE	(225.00)	2,150.00	(2,375.00)	18,006.91	12,900.00	5,106.91	25,800.00	(7,793.09)	(30.21)%
Total MISCELLANEOUS	32,666.58	17,418.00	15,248.58	218,627.87	105,255.00	113,372.87	210,260.00	8,367.87	3.98%
USER FEES									
USER FEES - RESIDENTIAL	283,588.25	293,627.00	(10,038.75)	1,750,957.92	1,761,761.00	(10,803.08)	3,523,523.00	(1,772,565.08)	(50.31)%
RESIDENTIAL TIER 1 CONSUMPTION	20,850.94	23,030.00	(2,179.06)	170,182.65	180,950.00	(10,767.35)	329,000.00	(158,817.35)	(48.27)%
RESIDENTIAL TIER 2 CONSUMPTION	1,039.26	2,040.00	(1,000.74)	40,168.56	43,520.00	(3,351.44)	68,000.00	(27,831.44)	(40.93)%
RESIDENTIAL TIER 3 CONSUMPTION	485.00	1,398.00	(913.00)	38,995.88	48,231.00	(9,235.12)	69,900.00	(30,904.12)	(44.21)%
RESIDENTIAL FIRE PROTECTION	7,067.19	6,940.00	127.19	42,092.43	41,637.00	455.43	83,277.00	(41,184.57)	(49.45)%
USER FEES - COMMERCIAL	34,846.55	30,382.00	4,464.55	186,634.15	182,292.00	4,342.15	364,584.00	(177,949.85)	(48.81)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,845.00	(0.22)	47,068.68	47,067.00	1.68	94,137.00	(47,068.32)	(50.00)%
COMMERCIAL CONSUMPTION	21,758.57	16,908.00	4,850.57	65,046.57	63,181.00	1,865.57	88,987.00	(23,940.43)	(26.90)%
PENALTIES ON USER FEES	4,859.18	3,938.00	921.18	28,214.19	23,628.00	4,586.19	47,256.00	(19,041.81)	(40.30)%
SERVICE CHARGES	1,383.33	1,200.00	183.33	6,763.47	7,200.00	(436.53)	14,400.00	(7,636.53)	(53.03)%
RETURN CHECK FEES	70.05	40.00	30.05	190.05	240.00	(49.95)	480.00	(289.95)	(60.41)%
CONNECTION FEES	0.00	0.00	0.00	48,200.00	21,000.00	27,200.00	25,000.00	23,200.00	92.80%
TRANSFER FEE REVENUE	269.25	274.00	(4.75)	3,467.16	1,641.00	1,826.16	3,285.00	182.16	5.55%
SERVLN ADMIN REVENUE	153.23	153.00	0.23	914.94	920.00	(5.06)	1,838.00	(923.06)	(50.22)%
SERVLN LOSS INSURANCE	1,218.57	1,317.00	(98.43)	7,288.97	7,899.00	(610.03)	15,801.00	(8,512.03)	(53.87)%
SERVLN LINE INSURANCE	237.07	238.00	(0.93)	1,449.14	1,423.00	26.14	2,851.00	(1,401.86)	(49.17)%
Total USER FEES	385,671.22	389,330.00	(3,658.78)	2,437,634.76	2,432,590.00	5,044.76	4,732,319.00	(2,294,684.24)	(48.49)%
Total REVENUES	418,337.80	406,748.00	11,589.80	2,656,262.63	2,537,845.00	118,417.63	4,942,579.00	(2,286,316.37)	(46.26)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	20,778.21	20,272.00	(506.21)	93,683.60	121,636.00	27,952.40	243,268.00	149,584.40	61.49%
PAYROLL - MAINTENANCE	39,729.48	38,127.00	(1,602.48)	172,443.11	228,764.00	56,320.89	457,526.00	285,082.89	62.31%
PAYROLL - OFFICE	7,869.12	5,855.00	(2,014.12)	33,861.26	35,132.00	1,270.74	70,262.00	36,400.74	51.81%
EMPLOYEE BENEFITS - FICA/MEDIC	1,110.95	992.00	(118.95)	4,765.22	5,955.00	1,189.78	11,907.00	7,141.78	59.98%
EMPLOYEE BENEFITS - MED. INS	14,419.37	18,432.00	4,012.63	91,393.47	119,365.00	27,971.53	238,732.00	147,338.53	61.72%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 12/1/2023 Through 12/31/2023

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - PERS	21,035.32	15,554.00	(5,481.32)	80,678.84	93,325.00	12,646.16	186,649.00	105,970.16	56.78%
EMPLOYEE BENEFITS - SII	42.58	969.00	926.42	(1,176.10)	3,525.00	4,701.10	8,812.00	9,988.10	113.35%
UNIFORMS	0.00	0.00	0.00	1,260.94	3,481.00	2,220.06	6,962.00	5,701.06	81.89%
OPEB EXPENSE	3,389.21	11,551.00	8,161.79	20,335.26	69,303.00	48,967.74	138,608.00	118,272.74	85.33%
ACCRUED LEAVE EXPENSE	(2,511.61)	1,083.00	3,594.61	4,143.92	6,502.00	2,358.08	13,000.00	8,856.08	68.12%
OTHER PAYROLL EXPENSES	185.29	1,600.00	1,414.71	512.67	3,200.00	2,687.33	3,200.00	2,687.33	83.98%
CAR ALLOWANCE EXPENSE	(490.48)	(333.00)	157.48	(1,999.65)	(2,001.00)	(1.35)	(4,000.00)	(2,000.35)	50.01%
Total PAYROLL RELATED EXPENSES	105,557.44	114,102.00	8,544.56	499,902.54	688,187.00	188,284.46	1,374,926.00	875,023.46	63.64%
OPERATING EXPENSES									
ACCOUNTING	9,042.00	0.00	(9,042.00)	30,481.97	27,000.00	(3,481.97)	27,000.00	(3,481.97)	(12.90)%
LEGAL	1,505.70	2,900.00	1,394.30	8,849.07	17,400.00	8,550.93	34,800.00	25,950.93	74.57%
ENGINEERING & SURVEYING	343.50	1,895.00	1,551.50	3,518.50	11,374.00	7,855.50	22,750.00	19,231.50	84.53%
BAD DEBTS	0.00	23,383.00	23,383.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	3,949.48	4,110.00	160.52	23,888.66	24,658.00	769.34	49,318.00	25,429.34	51.56%
BUILDING REPAIRS AND MAINT.	1,620.90	2,500.00	879.10	3,519.17	15,000.00	11,480.83	30,000.00	26,480.83	88.27%
COMPUTER EXPENSE	1,352.62	4,700.00	3,347.38	28,164.54	45,589.00	17,424.46	88,179.00	60,014.46	68.06%
DUES & SUBSCRIPTIONS	0.00	175.00	175.00	7,162.19	7,884.00	721.81	9,038.00	1,875.81	20.75%
EQUIP. SUPPLIES/MAINT./REPAIRS	87.92	550.00	462.08	2,141.26	11,450.00	9,308.74	14,750.00	12,608.74	85.48%
EQUIPMENT RENTAL	1,275.16	1,235.00	(40.16)	4,579.17	4,824.00	244.83	9,146.00	4,566.83	49.93%
SECURITY EXPENSE	428.93	450.00	21.07	3,723.21	4,925.00	1,201.79	9,531.00	5,807.79	60.94%
INSURANCE AND BONDS	1,455.64	1,355.00	(100.64)	91,387.58	91,778.00	390.42	99,908.00	8,520.42	8.53%
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	200.00	(35.86)	500.00	264.14	52.83%
INVENTORY PARTS	2,264.57	0.00	(2,264.57)	11,191.92	8,000.00	(3,191.92)	15,000.00	3,808.08	25.39%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	30,000.00	30,000.00	100.00%
LIEN FEES.	42.00	0.00	(42.00)	(1,902.00)	250.00	2,152.00	250.00	2,152.00	860.80%
MISCELLANEOUS EXPENDITURES	456.71	833.00	376.29	1,348.72	5,002.00	3,652.28	10,000.00	8,650.28	86.50%
OFFICE JANITORIAL	501.60	773.00	271.40	2,838.60	4,636.00	1,797.40	9,274.00	6,435.40	69.39%
OFFICE AND FACILITIES RENT	3,249.84	3,250.00	0.16	19,499.04	19,498.00	(1.04)	25,998.00	6,498.96	25.00%
OFFICE SUPPLIES	103.29	2,657.00	2,553.71	1,967.41	15,942.00	13,974.59	31,890.00	29,922.59	93.83%
PERMITS AND FEES	585.64	660.00	74.36	4,094.64	4,840.00	745.36	8,771.00	4,676.36	53.32%
POSTAGE	1,059.67	0.00	(1,059.67)	3,177.67	3,974.00	796.33	7,950.00	4,772.33	60.03%
PUBLICATION CHARGES	0.00	0.00	0.00	521.20	1,180.00	658.80	3,180.00	2,658.80	83.61%
SHOP SUPPLIES/SMALL TOOLS	156.59	584.00	427.41	1,856.32	3,500.00	1,641.68	7,000.00	5,141.68	73.45%

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WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
	TELEPHONE	1,100.26	1,232.00	131.74	6,891.83	7,392.00	500.17	14,784.00	7,892.17
TRAINING AND SEMINARS	0.00	1,914.00	1,914.00	692.35	11,484.00	10,791.65	22,968.00	22,275.65	96.99%
TRAVEL	0.00	1,117.00	1,117.00	1,148.90	6,702.00	5,553.10	13,404.00	12,255.10	91.43%
TRUSTEE FEES	2,250.00	2,250.00	0.00	13,500.00	13,500.00	0.00	27,000.00	13,500.00	50.00%
UTILITIES - GAS & ELECTRIC	23,324.92	17,900.00	(5,424.92)	138,945.73	130,408.00	(8,537.73)	255,702.00	116,756.27	45.66%
VEHICLE EXP FUEL/OIL/SUPP	2,451.21	8,291.00	5,839.79	16,080.72	49,743.00	33,662.28	99,486.00	83,405.28	83.84%
VEH EXP R&M	153.40	3,039.00	2,885.60	12,831.39	18,233.00	5,401.61	36,467.00	23,635.61	64.81%
WATER MONITORING/SAMPLING	742.00	1,446.00	704.00	8,197.00	8,679.00	482.00	17,359.00	9,162.00	52.78%
WATER/SEWER SHED MANAGMNT	0.00	0.00	0.00	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.88)%
WATER DIST SYSTEM EXPENSE	262.13	5,543.00	5,280.87	10,009.15	33,260.00	23,250.85	66,520.00	56,510.85	84.95%
WATER TREATMENT SYSTEM EXP	955.32	6,076.00	5,120.68	25,635.47	36,454.00	10,818.53	72,910.00	47,274.53	64.84%
AMORTIZATION OF BONDS	889.49	869.00	(0.49)	5,216.94	5,217.00	0.06	10,434.00	5,217.06	50.00%
DEPRECIATION EXPENSE	115,945.76	111,252.00	(4,693.76)	676,835.67	667,516.00	(9,319.67)	1,335,034.00	658,198.33	49.30%
Total OPERATING EXPENSES	177,536.25	212,939.00	35,402.75	1,185,109.52	1,381,375.00	196,265.48	2,565,184.00	1,380,074.48	53.80%
OTHER EXPENSES									
INTEREST EXPENSE	24,840.62	25,541.00	700.38	149,043.37	153,248.00	4,204.63	306,497.00	157,453.63	51.37%
CAPITAL OUTLAY	198,357.78	355,000.00	156,642.22	2,694,325.19	6,358,000.00	3,663,674.81	7,985,340.00	5,291,014.81	66.26%
Total OTHER EXPENSES	223,198.40	380,541.00	157,342.60	2,843,368.56	6,511,248.00	3,667,879.44	8,291,837.00	5,448,468.44	65.71%
Total EXPENDITURES	506,292.09	707,582.00	201,289.91	4,528,380.62	8,580,810.00	4,052,429.38	12,231,947.00	7,703,566.38	62.96%
EXCESS REVENUE OVER EXPENDITURES	(87,954.29)	(300,834.00)	212,879.71	(1,872,117.99)	(6,042,965.00)	4,170,847.01	(7,289,368.00)	5,417,250.01	(74.32)%

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	19,083.95	7,287.00	11,796.95	107,757.99	43,719.00	64,038.99	87,441.00	20,316.99	23.24%
PLAN REVIEW FEE	0.00	0.00	0.00	250.00	625.00	(375.00)	1,250.00	(1,000.00)	(80.00)%
OTHER REVENUE	(112.50)	12.00	(124.50)	2,045.37	75.00	1,970.37	150.00	1,895.37	1,263.58%
Total MISCELLANEOUS	18,971.45	7,299.00	11,672.45	110,053.36	44,419.00	65,634.36	88,841.00	21,212.36	23.88%
USER FEES									
USER FEES - RESIDENTIAL	144,804.84	146,108.00	(1,303.16)	870,949.67	876,643.00	(5,693.33)	1,753,291.00	(882,341.33)	(50.32)%
RESIDENTIAL TIER 1 CONSUMPTION	674.96	2,592.00	(1,917.04)	16,562.85	17,486.00	(933.15)	32,400.00	(15,837.15)	(48.88)%
USER FEES - COMMERCIAL	3,503.20	3,533.00	(29.80)	21,019.20	21,188.00	(178.80)	42,401.00	(21,381.80)	(50.43)%
COMMERCIAL CONSUMPTION	1,890.17	3,402.00	(1,511.83)	15,411.70	17,690.00	(2,278.30)	34,020.00	(18,608.30)	(54.70)%
PENALTIES ON USER FEES	2,486.79	1,680.00	726.79	14,057.07	10,080.00	3,977.07	20,160.00	(6,102.93)	(30.27)%
CONNECTION FEES	0.00	0.00	0.00	5,400.00	3,000.00	2,400.00	6,000.00	(600.00)	(10.00)%
TRANSFER FEE REVENUE	78.75	131.00	(52.25)	1,106.25	788.00	318.25	1,575.00	(468.75)	(29.76)%
Total USER FEES	153,958.71	157,446.00	(4,087.29)	944,506.74	946,895.00	(2,388.26)	1,889,847.00	(945,340.26)	(50.02)%
Total REVENUES	172,330.16	164,745.00	7,585.16	1,054,560.10	991,314.00	63,246.10	1,978,688.00	(924,127.90)	(46.70)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	9,798.63	11,092.00	1,293.37	45,202.00	66,552.00	21,350.00	133,104.00	87,902.00	66.04%
PAYROLL - OFFICE	5,901.84	4,391.00	(1,510.84)	25,395.94	26,346.00	950.06	52,695.00	27,299.06	51.81%
EMPLOYEE BENEFITS - FICAMEDIC	290.71	255.00	(35.71)	1,235.58	1,526.00	290.42	3,056.00	1,820.42	59.57%
EMPLOYEE BENEFITS - MED. INS	3,115.21	4,350.00	1,234.79	21,283.74	28,605.00	7,321.26	57,210.00	35,926.26	62.80%
EMPLOYEE BENEFITS - PERS	5,398.69	3,848.00	(1,550.69)	20,132.50	23,088.00	2,955.50	46,179.00	26,046.50	56.40%
EMPLOYEE BENEFITS - SIIS	2.75	116.00	113.25	(12.96)	419.00	431.96	1,049.00	1,061.96	101.24%
UNIFORMS	0.00	0.00	0.00	98.17	58.00	(40.17)	117.00	18.83	16.09%
OPEB EXPENSE	599.45	2,057.00	1,457.55	3,596.70	12,342.00	8,745.30	24,684.00	21,087.30	85.43%
ACCRUED LEAVE EXPENSE	(202.30)	333.00	535.30	2,295.39	1,998.00	(297.39)	4,000.00	1,704.61	42.62%
OTHER PAYROLL EXPENSES	24.58	17.00	(7.58)	123.62	98.00	(25.62)	200.00	76.38	38.19%
CAR ALLOWANCE EXPENSE	(65.39)	(42.00)	(23.39)	(266.57)	(252.00)	14.57	(500.00)	(233.43)	46.69%
Total PAYROLL RELATED EXPENSES	24,864.17	26,417.00	1,552.83	119,084.11	160,780.00	41,695.89	321,794.00	202,709.89	62.99%

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SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	4,521.00	0.00	(4,521.00)	15,240.99	13,500.00	(1,740.99)	13,500.00	(1,740.99)	(12.90)%
LEGAL	752.84	1,450.00	697.16	3,527.00	8,700.00	5,173.00	17,400.00	13,873.00	79.73%
ENGINEERING & SURVEYING	171.74	854.00	682.26	1,004.22	5,124.00	4,119.78	10,250.00	9,245.78	90.20%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	362,826.50	362,827.00	0.50	725,653.00	362,826.50	50.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	242,014.50	243,015.00	1,000.50	486,029.00	244,014.50	50.21%
BAD DEBTS	0.00	3,202.00	3,202.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,608.14	2,704.00	95.86	15,775.52	16,224.00	448.48	32,453.00	16,677.48	51.39%
BUILDING REPAIRS AND MAINT.	776.14	2,618.00	1,841.86	1,553.79	15,708.00	14,154.21	31,419.00	29,865.21	95.05%
COMPUTER EXPENSE	508.83	2,350.00	1,841.17	9,683.34	20,169.00	10,505.66	34,269.00	24,605.66	71.80%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%
DUES & SUBSCRIPTIONS	0.00	96.00	96.00	3,174.19	3,896.00	721.81	4,346.00	1,171.81	26.96%
EQUIP. SUPPLIES/MAINT./REPAIRS	9,992.86	17,729.00	7,736.14	50,730.76	106,374.00	55,643.24	212,748.00	162,017.24	76.15%
EQUIPMENT RENTAL	686.50	672.00	(14.50)	2,207.05	2,183.00	(24.05)	3,847.00	1,639.95	42.63%
SECURITY EXPENSE	441.52	590.00	148.48	3,612.83	4,270.00	657.17	8,580.00	4,967.17	57.89%
INSURANCE AND BONDS	0.00	0.00	0.00	26,513.98	25,676.00	(837.98)	25,676.00	(837.98)	(3.26)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	191.85	383.00	191.15	579.54	2,298.00	1,718.46	4,600.00	4,020.46	87.40%
OFFICE JANITORIAL	250.80	386.00	135.20	1,419.30	2,316.00	896.70	4,637.00	3,217.70	69.39%
OFFICE AND FACILITIES RENT	1,624.92	1,625.00	0.08	9,749.52	9,750.00	0.48	12,998.00	3,248.48	24.99%
OFFICE SUPPLIES	51.65	1,354.00	1,302.35	1,018.86	8,124.00	7,105.14	16,242.00	15,223.14	93.73%
PERMITS AND FEES	0.00	0.00	0.00	290.40	405.00	114.60	405.00	114.60	28.30%
POSTAGE	699.78	0.00	(699.78)	2,095.46	2,624.00	528.54	5,250.00	3,151.54	60.03%
PUBLICATION CHARGES	0.00	0.00	0.00	390.90	590.00	199.10	1,590.00	1,199.10	75.42%
TELEPHONE	130.92	136.00	5.08	730.39	816.00	85.61	1,632.00	901.61	55.25%
TRAINING AND SEMINARS	0.00	489.00	489.00	368.25	2,934.00	2,565.75	5,874.00	5,505.75	93.73%
TRAVEL	0.00	288.00	288.00	700.78	1,728.00	1,027.22	3,462.00	2,761.22	79.76%
TRUSTEE FEES	1,125.00	1,125.00	0.00	6,750.00	6,750.00	0.00	13,500.00	6,750.00	50.00%
UTILITIES - GAS & ELECTRIC	2,042.69	2,259.00	216.31	11,549.76	16,458.00	4,908.24	32,271.00	20,721.24	64.21%
DEPRECIATION EXPENSE	6,218.48	4,669.00	(1,549.48)	29,970.22	28,009.00	(1,961.22)	56,023.00	26,062.78	46.50%
Total OPERATING EXPENSES	32,795.66	44,979.00	12,183.34	805,127.71	923,670.00	118,542.29	1,778,356.00	973,228.29	54.73%

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	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SEWER FUND (30)									
OTHER EXPENSES									
CAPITAL OUTLAY	68,835.95	100,000.00	31,164.05	701,057.53	760,000.00	58,942.47	967,150.00	266,092.47	27.51%
Total OTHER EXPENSES	<u>68,835.95</u>	<u>100,000.00</u>	<u>31,164.05</u>	<u>701,057.53</u>	<u>760,000.00</u>	<u>58,942.47</u>	<u>967,150.00</u>	<u>266,092.47</u>	<u>27.51%</u>
Total EXPENDITURES	126,495.78	171,396.00	44,900.22	1,625,269.35	1,844,450.00	219,180.65	3,067,300.00	1,442,030.65	47.01%
EXCESS REVENUE OVER EXPENDITURES	45,834.38	(6,651.00)	52,485.38	(570,709.25)	(853,136.00)	282,426.75	(1,088,612.00)	517,902.75	(47.57)%

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	1,782.25	2,429.00	(646.75)	7,684.02	14,573.00	(6,888.98)	29,147.00	(21,462.98)	(73.64)%
OTHER REVENUE	(18.55)	2.00	(20.55)	1,005.65	12.00	993.65	26.00	979.65	3,767.88%
Total MISCELLANEOUS	1,763.70	2,431.00	(667.30)	8,689.67	14,585.00	(5,895.33)	29,173.00	(20,483.33)	(70.21)%
USER FEES									
USER FEES - RESIDENTIAL	47,426.27	47,507.00	(80.73)	284,641.56	285,039.00	(397.44)	629,901.00	(345,259.44)	(54.81)%
USER FEES - COMMERCIAL	4,395.25	4,374.00	21.25	26,265.25	26,244.00	21.25	57,996.00	(31,730.75)	(54.71)%
PENALTIES ON USER FEES	804.74	630.00	174.74	4,656.14	3,780.00	876.14	7,560.00	(2,903.86)	(38.41)%
TRANSFER FEE REVENUE	27.00	45.00	(18.00)	369.00	270.00	99.00	540.00	(171.00)	31.67%
Total USER FEES	52,653.26	52,556.00	97.26	315,931.95	315,333.00	598.95	695,997.00	(380,065.05)	(54.61)%
Total REVENUES	54,116.96	54,987.00	(870.04)	324,621.62	329,918.00	(5,296.38)	725,170.00	(400,548.38)	(55.24)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,273.92	5,102.00	828.08	19,891.73	30,607.00	10,715.27	61,219.00	41,327.27	67.51%
PAYROLL - MAINTENANCE	4,127.06	3,402.00	(725.06)	8,047.87	20,412.00	12,364.13	40,828.00	32,780.13	80.29%
PAYROLL - OFFICE	2,950.92	2,196.00	(754.92)	12,697.94	13,173.00	475.06	26,349.00	13,651.06	51.81%
EMPLOYEE BENEFITS - FICA/MEDIC	189.23	160.00	(29.23)	637.84	960.00	322.16	1,923.00	1,285.16	66.83%
EMPLOYEE BENEFITS - MED. INS	3,256.46	3,864.00	607.54	11,622.51	24,256.00	12,633.49	48,513.00	36,890.49	76.04%
EMPLOYEE BENEFITS - PERS	3,113.50	2,466.00	(647.50)	10,025.80	14,796.00	4,770.20	29,597.00	19,571.20	66.13%
EMPLOYEE BENEFITS - SIIS	139.84	155.00	15.16	232.38	561.00	328.62	1,402.00	1,169.62	83.43%
UNIFORMS	0.00	0.00	0.00	222.54	438.00	215.46	877.00	654.46	74.62%
OPEB EXPENSE	276.67	949.00	672.33	1,660.02	5,694.00	4,033.98	11,392.00	9,731.98	85.43%
ACCRUED LEAVE EXPENSE	76.85	167.00	90.15	1,366.09	1,000.00	(366.09)	2,000.00	633.91	31.70%
OTHER PAYROLL EXPENSES	12.32	25.00	12.68	419.43	150.00	(269.43)	300.00	(119.43)	(39.81)%
Total PAYROLL RELATED EXPENSES	18,416.77	18,486.00	69.23	66,824.15	112,047.00	45,222.85	224,400.00	157,575.85	70.22%
OPERATING EXPENSES									
ACCOUNTING	753.50	0.00	(753.50)	2,540.16	2,250.00	(290.16)	2,250.00	(290.16)	(12.90)%
LEGAL	125.48	241.00	115.52	1,390.02	1,449.00	58.98	2,900.00	1,509.98	52.07%
ENGINEERING & SURVEYING	28.63	0.00	(28.63)	94.89	500.00	405.11	500.00	405.11	81.02%
SNOW REMOVAL - PLOWING	0.00	150,000.00	150,000.00	0.00	250,000.00	250,000.00	775,000.00	775,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	9,000.00	9,000.00	0.00	21,500.00	21,500.00	75,000.00	75,000.00	100.00%

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
BAD DEBITS	0.00	711.00	711.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	894.22	927.00	32.78	5,408.75	5,562.00	153.25	11,127.00	5,718.25	51.39%
BUILDING REPAIRS AND MAINT.	129.36	440.00	310.64	258.96	2,636.00	2,377.04	5,276.00	5,017.04	95.09%
COMPUTER EXPENSE	209.96	250.00	40.04	3,115.16	5,765.00	2,649.84	7,640.00	4,524.84	59.23%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	560.59	595.00	34.41	685.00	124.41	18.16%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	150.00	150.00	2.25	400.00	397.75	700.00	697.75	99.68%
EQUIPMENT RENTAL	213.39	165.00	(48.39)	611.55	520.00	(91.55)	832.00	220.45	26.50%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	4,279.00	(140.00)	4,279.00	(140.00)	(3.27)%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	1,731.97	467.00	(1,264.97)	1,793.31	2,802.00	1,008.69	5,600.00	3,806.69	67.98%
OFFICE JANITORIAL	41.80	65.00	23.20	236.55	388.00	151.45	773.00	536.45	69.40%
OFFICE AND FACILITIES RENT	270.82	271.00	0.18	1,638.12	1,624.00	(14.12)	2,166.00	527.88	24.37%
OFFICE SUPPLIES	8.61	244.00	235.39	193.69	1,464.00	1,270.31	2,924.00	2,730.31	93.38%
PERMITS AND FEES	0.00	0.00	0.00	48.40	668.00	619.60	668.00	619.60	92.75%
POSTAGE	239.92	0.00	(239.92)	719.46	900.00	180.54	1,800.00	1,080.54	60.03%
PUBLICATION CHARGES	0.00	0.00	0.00	195.45	200.00	4.55	2,265.00	2,069.55	91.37%
TELEPHONE	13.01	14.00	0.99	77.85	80.00	2.15	162.00	84.15	51.94%
TRAINING AND SEMINARS	0.00	171.00	171.00	204.15	1,026.00	821.85	2,052.00	1,847.85	90.05%
TRAVEL	0.00	166.00	166.00	216.88	991.00	774.12	1,984.00	1,767.12	89.07%
TRUSTEE FEES	187.50	188.00	0.50	1,125.00	1,125.00	0.00	2,250.00	1,125.00	50.00%
UTILITIES - GAS & ELECTRIC	19.95	61.00	41.05	209.52	263.00	53.48	1,012.00	802.48	79.30%
VEHICLE EXP FUEL/OIL/SUPP	304.19	1,286.00	981.81	1,805.93	7,716.00	5,910.07	15,436.00	13,630.07	88.30%
VEH EXP R&M	19.17	781.00	761.83	2,891.39	4,685.00	1,793.61	9,371.00	6,479.61	69.15%
Total OPERATING EXPENSES	5,191.48	167,798.00	162,606.52	34,982.69	337,067.00	302,084.31	954,581.00	919,598.31	96.34%
OTHER EXPENSES									
CAPITAL OUTLAY	11,472.66	15,000.00	3,527.34	93,036.07	101,750.00	8,713.93	120,750.00	27,713.93	22.95%
Total OTHER EXPENSES	11,472.66	15,000.00	3,527.34	93,036.07	101,750.00	8,713.93	120,750.00	27,713.93	22.95%
Total EXPENDITURES	35,080.91	201,284.00	166,203.09	194,842.91	550,864.00	356,021.09	1,299,731.00	1,104,888.09	85.01%
EXCESS REVENUE OVER EXPENDITURES	19,336.05	(146,297.00)	165,633.05	129,776.71	(220,946.00)	350,724.71	(574,561.00)	704,339.71	(122.59)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 12/1/2023 Through 12/31/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
298 KINGSBURY GRADE RENTAL (80)									
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,345.33	8,613.00	(267.67)	49,480.10	51,675.00	(2,194.90)	103,353.00	(53,872.90)	(52.13)%
Total MISCELLANEOUS	<u>8,345.33</u>	<u>8,613.00</u>	<u>(267.67)</u>	<u>49,480.10</u>	<u>51,675.00</u>	<u>(2,194.90)</u>	<u>103,353.00</u>	<u>(53,872.90)</u>	<u>(52.13)%</u>
Total REVENUES	<u>8,345.33</u>	<u>8,613.00</u>	<u>(267.67)</u>	<u>49,480.10</u>	<u>51,675.00</u>	<u>(2,194.90)</u>	<u>103,353.00</u>	<u>(53,872.90)</u>	<u>(52.13)%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	335.80	1,250.00	914.20	2,209.83	7,500.00	5,290.17	15,000.00	12,790.17	85.27%
EQUIPMENT RENTAL	16.25	17.00	0.75	97.50	99.00	1.50	201.00	103.50	51.49%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%
MISCELLANEOUS EXPENDITURES	454.98	586.00	131.02	3,295.58	3,515.00	219.42	7,031.00	3,735.42	53.13%
OFFICE JANITORIAL	1,060.00	574.00	(426.00)	5,400.00	3,444.00	(1,956.00)	6,890.00	1,490.00	21.63%
OFFICE SUPPLIES	0.00	0.00	0.00	150.74	200.00	49.26	400.00	249.26	62.31%
UTILITIES - GAS & ELECTRIC	1,716.24	918.00	(798.24)	7,348.53	3,978.00	(3,370.53)	15,300.00	7,951.47	51.97%
Total OPERATING EXPENSES	<u>3,523.27</u>	<u>3,345.00</u>	<u>(178.27)</u>	<u>22,099.69</u>	<u>22,128.00</u>	<u>28.31</u>	<u>48,214.00</u>	<u>26,114.31</u>	<u>54.16%</u>
Total EXPENDITURES	<u>3,523.27</u>	<u>3,345.00</u>	<u>(178.27)</u>	<u>22,099.69</u>	<u>22,128.00</u>	<u>28.31</u>	<u>48,214.00</u>	<u>26,114.31</u>	<u>54.16%</u>
EXCESS REVENUE OVER EXPENDITURES	4,822.06	5,268.00	(445.94)	27,380.41	29,547.00	(2,166.59)	55,139.00	(27,758.59)	(50.34)%

NOVEMBER 2023
STATEMENT OF REVENUE
AND EXPENDITURES
ALL FUNDS COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures Combined All Funds
From 11/1/2023 Through 11/30/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	7,944.70	14,183.00	(6,238.30)	359,065.86	432,590.00	(73,524.14)	709,165.00	(350,099.14)	(49.37)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	35.08	0.00	35.08	4,104.00	(4,068.92)	(99.15)%
ADVALOREM MAKE-UP	6,290.56	11,231.00	(4,940.44)	284,306.03	342,533.00	(58,226.97)	561,529.00	(277,222.97)	(49.37)%
STATE TAX DISTRIBUTION	65,839.17	65,840.00	(0.83)	329,195.85	329,196.00	(0.15)	790,070.00	(460,874.15)	(58.33)%
Total TAXES	80,074.43	91,254.00	(11,179.57)	972,602.82	1,104,319.00	(131,716.18)	2,064,868.00	(1,092,265.18)	(52.90)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	86,779.35	34,699.00	52,080.35	422,257.28	173,490.00	248,767.28	416,386.00	5,871.28	1.41%
PLAN REVIEW FEE	0.00	125.00	(125.00)	3,250.00	1,375.00	1,875.00	2,500.00	750.00	30.00%
RENTAL INCOME	8,224.48	8,613.00	(388.52)	41,134.77	43,062.00	(1,927.23)	103,353.00	(62,218.23)	(60.20)%
OTHER REVENUE	2,643.59	2,248.00	395.59	22,103.27	11,240.00	10,863.27	26,976.00	(4,872.73)	(18.06)%
Total MISCELLANEOUS	97,647.42	45,685.00	51,962.42	488,745.32	229,167.00	259,578.32	549,215.00	(60,469.68)	(11.01)%
USER FEES									
USER FEES - RESIDENTIAL	485,659.40	487,241.00	(1,581.60)	2,430,729.79	2,436,201.00	(5,471.21)	5,906,715.00	(3,475,985.21)	(58.85)%
RESIDENTIAL TIER 1 CONSUMPTION	19,030.23	21,036.00	(2,005.77)	165,219.60	172,824.00	(7,604.40)	361,400.00	(196,180.40)	(54.28)%
RESIDENTIAL TIER 2 CONSUMPTION	1,295.95	1,360.00	(64.05)	39,129.30	41,480.00	(2,350.70)	68,000.00	(28,870.70)	(42.46)%
RESIDENTIAL TIER 3 CONSUMPTION	480.69	699.00	(218.31)	38,510.88	46,833.00	(8,322.12)	69,900.00	(31,389.12)	(44.91)%
RESIDENTIAL FIRE PROTECTION	7,037.23	6,939.00	98.23	35,025.24	34,697.00	328.24	83,277.00	(48,251.76)	(57.94)%
USER FEES - COMMERCIAL	38,314.68	38,289.00	25.68	191,173.60	191,445.00	(271.40)	464,981.00	(273,807.40)	(58.89)%
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78	39,223.90	39,222.00	1.90	94,137.00	(54,913.10)	(58.33)%
COMMERCIAL CONSUMPTION	4,230.88	15,939.00	(11,708.12)	56,809.53	60,561.00	(3,751.47)	123,007.00	(66,197.47)	(53.82)%
PENALTIES ON USER FEES	7,879.63	6,248.00	1,631.63	38,856.69	31,240.00	7,616.69	74,976.00	(36,119.31)	(48.17)%
SERVICE CHARGES	1,131.95	1,200.00	(68.05)	5,380.14	6,000.00	(619.86)	14,400.00	(9,019.86)	(62.64)%
RETURN CHECK FEES	60.00	40.00	20.00	120.00	200.00	(80.00)	480.00	(360.00)	(75.00)%
CONNECTION FEES	1,450.00	600.00	850.00	53,600.00	24,000.00	29,600.00	31,000.00	22,600.00	72.90%
TRANSFER FEE REVENUE	1,117.41	450.00	667.41	4,567.41	2,249.00	2,318.41	5,400.00	(832.59)	(15.42)%
SERVLINE ADMIN REVENUE	153.45	153.00	0.45	761.71	767.00	(5.29)	1,838.00	(1,076.29)	(58.56)%
SERVLINE LOSS INSURANCE	1,215.58	1,317.00	(101.42)	6,070.40	6,582.00	(511.60)	15,801.00	(9,730.60)	(61.58)%
SERVLINE LINE INSURANCE	246.40	237.00	9.40	1,212.07	1,185.00	27.07	2,851.00	(1,638.93)	(57.49)%
Total USER FEES	577,148.26	599,592.00	(12,443.74)	3,106,390.26	3,095,486.00	10,904.26	7,318,163.00	(4,211,772.74)	(57.55)%
Total REVENUES	754,870.11	726,531.00	28,339.11	4,567,738.40	4,428,972.00	138,766.40	9,932,246.00	(5,364,507.60)	(54.01)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures Combined All Funds
From 11/1/2023 Through 11/30/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	28,044.93	42,901.00	14,856.07	145,796.06	214,505.00	68,708.94	514,813.00	369,016.94	71.68%
PAYROLL - MAINTENANCE	32,462.72	46,292.00	13,829.28	142,123.57	231,462.00	89,338.43	555,512.00	413,388.43	74.42%
PAYROLL - OFFICE	13,294.06	14,638.00	1,343.94	64,980.31	73,188.00	8,207.69	175,855.00	110,674.69	63.01%
EMPLOYEE BENEFITS - FICA/MEDIC	1,168.68	1,606.00	437.32	5,609.77	8,031.00	2,421.23	19,278.00	13,688.23	70.90%
EMPLOYEE BENEFITS - MED. INS	20,275.92	31,526.00	11,250.08	114,029.60	171,963.00	57,933.40	406,983.00	292,953.40	71.98%
EMPLOYEE BENEFITS - PERS	19,083.84	25,088.00	6,004.16	90,424.48	125,441.00	35,016.52	301,066.00	210,641.52	69.97%
EMPLOYEE BENEFITS - SIIS	239.63	926.00	686.37	475.90	3,837.00	3,361.10	13,238.00	12,762.10	96.41%
UNIFORMS	244.61	0.00	(244.61)	1,898.83	4,679.00	2,780.17	9,360.00	7,461.17	79.71%
OPEB EXPENSE	4,611.17	15,822.00	11,210.83	23,055.85	79,110.00	56,054.15	189,874.00	166,818.15	87.86%
ACCRUED LEAVE EXPENSE	1,667.51	1,873.00	205.49	11,918.80	9,375.00	(2,543.80)	22,500.00	10,581.20	47.03%
OTHER PAYROLL EXPENSES	(0.05)	88.00	88.05	1,383.48	2,034.00	650.52	4,250.00	2,866.52	67.45%
CAR ALLOWANCE EXPENSE	(427.59)	(443.00)	(15.41)	(2,012.18)	(2,212.00)	(199.82)	(5,300.00)	(3,287.82)	62.03%
Total PAYROLL RELATED EXPENSES	120,665.43	180,317.00	59,651.57	599,664.47	921,413.00	321,728.53	2,207,229.00	1,607,544.53	72.83%
OPERATING EXPENSES									
ACCOUNTING	15,000.00	6,704.00	(8,296.00)	35,733.28	45,000.00	9,266.72	45,000.00	9,266.72	20.59%
LEGAL	2,502.00	4,833.00	2,331.00	12,841.25	24,165.00	11,323.75	58,000.00	45,158.75	77.86%
ENGINEERING & SURVEYING	8,938.75	5,665.00	(3,273.75)	102,126.01	28,832.00	(73,294.01)	68,500.00	(33,626.01)	(49.09)%
EROSION AND DRAINAGE	1,666.67	0.00	(1,666.67)	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%
ROAD MAINTENANCE & SUPPLIES	1,814.00	0.00	(1,814.00)	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
SNOW REMOVAL - PLOWING	0.00	60,000.00	60,000.00	0.00	100,000.00	100,000.00	775,000.00	775,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	7,500.00	7,500.00	0.00	12,500.00	12,500.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTIDE ICING	0.00	0.00	0.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	362,826.50	362,827.00	0.50	725,653.00	362,826.50	50.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	242,014.50	243,015.00	1,000.50	486,029.00	244,014.50	50.21%
BAD DEBTS	0.00	22,500.00	22,500.00	0.00	22,500.00	22,500.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,342.27	7,741.00	398.73	37,621.09	38,703.00	1,081.91	92,898.00	55,276.91	59.50%
BUILDING REPAIRS AND MAINT.	583.10	6,967.00	6,383.90	4,809.15	34,829.00	30,019.85	83,599.00	78,789.85	94.25%
COMPUTER EXPENSE	2,034.84	9,146.00	7,111.16	39,664.84	66,649.00	26,984.16	135,639.00	95,954.16	70.74%
CONSERVATION - SEWER FLOW	1,666.66	0.00	(1,666.66)	1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	0.00%
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	11,457.56	12,691.00	1,233.44	14,743.00	3,285.44	22.28%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures Combined All Funds
From 11/1/2023 Through 11/30/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EQUIP. SUPPLIES/MAINT./REPAIRS	9,999.03	18,654.00	8,654.97	42,875.73	101,670.00	58,794.27	232,698.00	189,822.27	81.57%
EQUIPMENT RENTAL	669.09	605.00	(64.09)	5,381.17	5,668.00	286.83	14,340.00	8,958.83	62.47%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	5,252.43	30,250.00	24,997.57	30,630.00	25,377.57	82.85%
SECURITY EXPENSE	528.45	715.00	186.55	6,465.59	8,215.00	1,749.41	18,171.00	11,705.41	64.42%
INSURANCE AND BONDS	1,461.98	1,355.00	(106.98)	128,881.43	131,921.00	3,039.57	141,406.00	12,524.57	8.86%
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	750.00	514.14	1,100.00	864.14	78.56%
INVENTORY PARTS	0.00	0.00	0.00	8,927.35	8,000.00	(927.35)	15,500.00	6,572.65	42.40%
METER REPAIR & MAINT	0.00	0.00	0.00	(345.28)	15,000.00	15,345.28	30,000.00	30,345.28	101.15%
LIEN FEES	44.00	0.00	(44.00)	(1,944.00)	250.00	2,194.00	250.00	2,194.00	877.60%
MISCELLANEOUS EXPENDITURES	724.32	2,857.00	2,132.68	4,243.98	14,288.00	10,044.02	34,288.00	30,044.02	87.62%
OFFICE JANITORIAL	1,546.00	1,861.00	315.00	8,295.00	9,308.00	1,013.00	22,347.00	14,052.00	62.88%
OFFICE AND FACILITIES RENT	5,429.60	5,415.00	(14.60)	27,095.20	27,079.00	(16.20)	43,328.00	16,232.80	37.46%
OFFICE SUPPLIES	480.48	4,516.00	4,035.52	3,305.29	22,781.00	19,475.71	54,591.00	51,285.71	93.95%
PERMITS AND FEES	585.64	660.00	74.36	3,968.20	5,320.00	1,351.80	9,911.00	5,942.80	59.96%
POSTAGE	(0.87)	3,749.00	3,749.87	3,996.22	7,498.00	3,501.78	15,000.00	11,003.78	73.36%
PUBLICATION CHARGES	0.00	0.00	0.00	1,303.00	2,070.00	767.00	7,300.00	5,997.00	82.15%
SHOP SUPPLIES/SMALL TOOLS	458.87	583.00	124.13	1,701.73	2,916.00	1,214.27	7,000.00	5,298.27	75.69%
TELEPHONE	1,279.77	1,395.00	115.23	6,520.72	6,972.00	451.28	16,740.00	10,219.28	61.05%
TRAINING AND SEMINARS	320.00	2,968.00	2,648.00	1,450.00	14,839.00	13,389.00	35,620.00	34,170.00	95.93%
TRAVEL	0.00	1,758.00	1,758.00	2,148.35	8,787.00	6,638.65	21,100.00	18,951.65	89.82%
TRUSTEE FEES	3,750.00	3,750.00	0.00	18,750.00	18,750.00	0.00	45,000.00	26,250.00	58.33%
UTILITIES - GAS & ELECTRIC	23,730.56	29,490.00	5,759.44	131,152.51	130,172.00	(980.51)	305,299.00	174,146.49	57.04%
VEHICLE EXP FUEL/OILS/SUPP	3,729.25	10,696.00	6,966.75	18,347.07	53,481.00	35,133.93	128,358.00	110,010.93	85.71%
VEH EXP R&M	0.00	4,664.00	4,664.00	21,204.65	23,316.00	2,111.35	55,959.00	34,754.35	62.11%
WATER MONITORING/SAMPLING	715.00	1,447.00	732.00	7,455.00	7,233.00	(222.00)	17,359.00	9,904.00	57.05%
WATER/SEWER SHED MANAGEMENT	1,666.67	0.00	(1,666.67)	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.89)%
WATER DIST SYSTEM EXPENSE	2,541.26	5,543.00	3,001.74	9,747.02	27,717.00	17,969.98	66,520.00	56,772.98	85.35%
WATER TREATMENT SYSTEM EXP	12,339.34	6,076.00	(6,263.34)	24,680.15	30,378.00	5,697.85	72,910.00	48,229.85	66.15%
AMORTIZATION OF BONDS	869.49	870.00	0.51	4,347.45	4,348.00	0.55	10,434.00	6,086.55	58.33%
DEPRECIATION EXPENSE	116,953.59	115,921.00	(1,032.59)	584,641.65	579,604.00	(5,037.65)	1,391,057.00	806,415.35	57.97%
Total OPERATING EXPENSES	231,369.81	356,804.00	125,434.19	2,503,077.58	2,342,492.00	(160,585.58)	5,531,173.00	3,028,095.42	54.75%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures Combined All Funds
From 11/1/2023 Through 11/30/2023

DRAFT

	Current Period		Current Period		Current Year Actual	YTD Budget		Total Budget		Percent Total Budget Remaining
	Actual	Budget	Budget	Variance		YTD Budget	Variance	Total Budget	Variance	
OTHER EXPENSES										
INTEREST EXPENSE	24,840.55	25,541.00	700.45		124,202.75	127,707.00	3,504.25	306,497.00	182,294.25	59.48%
CAPITAL OUTLAY	332,649.64	980,034.00	647,384.36		3,331,048.55	8,449,818.00	5,118,769.45	11,058,000.00	7,726,951.45	69.88%
Total OTHER EXPENSES	357,490.19	1,005,575.00	648,084.81		3,455,251.30	8,577,525.00	5,122,273.70	11,364,497.00	7,909,245.70	69.60%
Total EXPENDITURES	709,525.43	1,542,696.00	833,170.57		6,558,013.35	11,841,430.00	5,283,416.65	19,102,899.00	12,544,885.65	65.67%
EXCESS REVENUE OVER EXPENDITURES	45,344.68	(816,165.00)	861,509.68		(1,990,274.95)	(7,412,458.00)	5,422,183.05	(9,170,653.00)	7,180,378.05	(78.30)%

NOVEMBER 2023

STATEMENT OF REVENUE

AND EXPENDITURES

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2023 Through 11/30/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	7,944.70	14,183.00	(6,238.30)	359,065.86	432,590.00	(73,524.14)	709,165.00	(350,099.14)	(49.37)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	35.08	0.00	35.08	4,104.00	(4,068.92)	(99.15)%
ADVALOREM MAKE-UP	6,290.56	11,231.00	(4,940.44)	284,306.03	342,533.00	(58,226.97)	561,529.00	(277,222.97)	(49.37)%
STATE TAX DISTRIBUTION	65,839.17	65,840.00	(0.83)	329,195.85	329,196.00	(0.15)	790,070.00	(460,874.15)	(58.33)%
Total TAXES	80,074.43	91,254.00	(11,179.57)	972,602.82	1,104,319.00	(131,716.18)	2,064,868.00	(1,092,265.18)	(52.90)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	35,449.65	9,715.00	25,734.65	162,952.09	48,577.00	114,375.09	116,588.00	46,364.09	39.77%
OTHER REVENUE	6.81	83.00	(76.19)	1,034.57	417.00	617.57	1,000.00	34.57	3.46%
Total MISCELLANEOUS	35,456.46	9,798.00	25,658.46	163,986.66	48,994.00	114,992.66	117,588.00	46,398.66	39.46%
Total REVENUES	115,530.89	101,052.00	14,478.89	1,136,589.48	1,153,313.00	(16,723.52)	2,182,456.00	(1,045,866.52)	(47.92)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,206.76	6,436.00	2,229.24	21,869.49	32,176.00	10,306.51	77,222.00	55,352.51	71.68%
PAYROLL - MAINTENANCE	3,584.01	4,763.00	1,178.99	5,489.13	23,815.00	18,325.87	57,158.00	51,668.87	90.40%
PAYROLL - OFFICE	1,994.11	2,196.00	201.89	9,747.05	10,979.00	1,231.95	26,349.00	16,601.95	63.01%
EMPLOYEE BENEFITS - FICA/MEDIC	146.67	199.00	52.33	562.02	997.00	434.98	2,392.00	1,829.98	76.50%
EMPLOYEE BENEFITS - MED. INS	1,773.43	4,880.00	3,106.57	10,520.92	26,383.00	15,862.08	62,528.00	52,007.08	83.17%
EMPLOYEE BENEFITS - PERS	2,272.27	3,220.00	947.73	9,134.85	16,100.00	6,965.15	38,641.00	29,506.15	76.36%
EMPLOYEE BENEFITS - SIIS	121.49	138.00	16.51	199.36	572.00	372.64	1,975.00	1,775.64	89.91%
UNIFORMS	128.42	0.00	(128.42)	317.18	702.00	384.82	1,404.00	1,086.82	77.41%
OPEB EXPENSE	345.84	1,266.00	920.16	1,729.20	6,328.00	4,598.80	15,190.00	13,460.80	88.62%
ACCRUED LEAVE EXPENSE	636.95	291.00	(345.95)	1,476.34	1,458.00	(18.34)	3,500.00	2,023.66	57.82%
OTHER PAYROLL EXPENSES	(0.03)	46.00	46.03	549.95	228.00	(321.95)	550.00	0.05	0.01%
CAR ALLOWANCE EXPENSE	(64.14)	(67.00)	(2.86)	(301.83)	(334.00)	(32.17)	(800.00)	(498.17)	62.27%
Total PAYROLL RELATED EXPENSES	15,145.78	23,368.00	8,222.22	61,293.66	119,404.00	58,110.34	286,109.00	224,815.34	78.58%
OPERATING EXPENSES									
ACCOUNTING	750.00	390.00	(360.00)	1,786.66	2,250.00	463.34	2,250.00	463.34	20.59%
LEGAL	103.72	241.00	137.28	1,459.18	1,207.00	(252.18)	2,900.00	1,440.82	49.68%
ENGINEERING & SURVEYING	8,277.50	2,916.00	(5,361.50)	98,052.27	14,583.00	(83,469.27)	35,000.00	(63,052.27)	(180.15)%
EROSION AND DRAINAGE	1,666.67	0.00	(1,666.67)	1,528.60	17,000.00	15,471.40	25,000.00	23,471.40	93.89%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2023 Through 11/30/2023

DRAFT

GENERAL FUND (10)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
ROAD MAINTENANCE & SUPPLIES	1,814.00	0.00	(1,814.00)	553,808.00	17,500.00	(536,308.00)	30,000.00	(523,808.00)	(1,746.03)%
BUILDING REPAIRS AND MAINT.	12.86	159.00	146.14	129.60	793.00	663.40	1,904.00	1,774.40	93.19%
COMPUTER EXPENSE	82.37	446.00	363.63	813.21	2,426.00	1,612.79	5,551.00	4,737.79	85.35%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	560.59	587.00	26.41	674.00	113.41	16.83%
EQUIP. SUPPLIES/MAINT./REPAIRS	2.25	375.00	372.75	82.24	1,875.00	1,792.76	4,500.00	4,417.76	98.17%
EQUIPMENT RENTAL	24.56	26.00	1.44	77.20	131.00	53.80	314.00	236.80	75.41%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	25.77	20,250.00	20,223.23	20,630.00	20,603.23	99.87%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	42.00	42.00	42.00	42.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	8,151.00	3,732.00	8,151.00	3,732.00	45.79%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	11.53	588.00	576.47	61.34	2,940.00	2,878.66	7,057.00	6,995.66	99.13%
OFFICE JANITORIAL	37.30	64.00	26.70	194.75	322.00	127.25	773.00	578.25	74.81%
OFFICE AND FACILITIES RENT	270.82	270.00	(0.82)	1,354.10	1,353.00	(1.10)	2,166.00	811.90	37.48%
OFFICE SUPPLIES	21.83	281.00	239.17	138.14	1,306.00	1,167.86	3,135.00	2,996.86	95.59%
PERMITS AND FEES	0.00	0.00	0.00	120.40	67.00	(53.40)	67.00	(53.40)	(79.70)%
PUBLICATION CHARGES	0.00	0.00	0.00	195.45	100.00	(95.45)	265.00	69.55	26.25%
TELEPHONE	13.01	13.00	(0.01)	64.84	66.00	1.16	162.00	97.16	59.98%
TRAINING AND SEMINARS	129.75	394.00	264.25	185.25	1,969.00	1,783.75	4,726.00	4,540.75	96.08%
TRAVEL	0.00	188.00	188.00	81.79	937.00	855.21	2,250.00	2,168.21	96.36%
TRUSTEE FEES	187.50	188.00	0.50	937.50	938.00	0.50	2,250.00	1,312.50	58.33%
UTILITIES - GAS & ELECTRIC	37.53	41.00	3.47	202.77	203.00	0.23	1,014.00	811.23	80.00%
VEHICLE EXP FUEL/OIL/SUPP	692.92	1,120.00	427.08	3,215.82	5,599.00	2,383.18	13,436.00	10,220.18	76.07%
VEH EXP R&M	0.00	844.00	844.00	5,654.44	4,218.00	(1,436.44)	10,121.00	4,466.56	44.13%
Total OPERATING EXPENSES	14,136.12	8,574.00	(5,562.12)	675,149.91	107,313.00	(567,836.91)	184,838.00	(490,311.91)	(265.27)%
OTHER EXPENSES									
CAPITAL OUTLAY	13,978.99	5,034.00	(8,944.99)	121,296.15	1,700,068.00	1,578,771.85	1,984,760.00	1,863,463.85	93.89%
Total OTHER EXPENSES	13,978.99	5,034.00	(8,944.99)	121,296.15	1,700,068.00	1,578,771.85	1,984,760.00	1,863,463.85	93.89%
Total EXPENDITURES	43,260.89	36,976.00	(6,284.89)	857,739.72	1,926,785.00	1,069,045.28	2,455,707.00	1,597,967.28	65.07%
EXCESS REVENUE OVER EXPENDITURES	72,270.00	64,076.00	8,194.00	278,849.76	(773,472.00)	1,052,321.76	(273,251.00)	552,100.76	(202.05)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2023 Through 11/30/2023

DRAFT

WATER FUND (20)	Current Period		Current Period		Current Year		YTD Budget		Total Budget -		Percent Total	
	Actual	Budget	Budget	Budget Variance	Actual	YTD Budget	Variance	Revised	Total Budget	Variance	Budget Remaining	
REVENUES												
MISCELLANEOUS												
INTEREST ON INVESTMENTS	31,402.92	15,268.00	16,134.92		164,729.38	76,337.00	88,392.38	183,210.00	(18,480.62)	(10.09)%		
PLAN REVIEW FEE	0.00	0.00	0.00		3,000.00	750.00	2,250.00	1,250.00	1,750.00	140.00%		
OTHER REVENUE	2,489.13	2,150.00	339.13		17,886.63	10,750.00	7,136.63	25,800.00	(7,913.37)	(30.67)%		
Total MISCELLANEOUS	33,892.05	17,418.00	16,474.05		185,616.01	87,837.00	97,779.01	210,260.00	(24,643.99)	(11.72)%		
USER FEES												
USER FEES - RESIDENTIAL	293,433.24	293,627.00	(193.76)		1,467,369.67	1,468,134.00	(764.33)	3,523,523.00	(2,056,153.33)	(58.36)%		
RESIDENTIAL TIER 1 CONSUMPTION	18,991.07	19,740.00	(748.93)		149,331.71	157,920.00	(8,588.29)	329,000.00	(179,668.29)	(54.61)%		
RESIDENTIAL TIER 2 CONSUMPTION	1,295.95	1,360.00	(64.05)		39,129.30	41,480.00	(2,350.70)	68,000.00	(28,870.70)	(42.46)%		
RESIDENTIAL TIER 3 CONSUMPTION	480.69	699.00	(218.31)		38,510.88	46,833.00	(8,322.12)	69,900.00	(31,389.12)	(44.91)%		
RESIDENTIAL FIRE PROTECTION	7,037.23	6,939.00	98.23		35,025.24	34,697.00	328.24	83,277.00	(48,251.76)	(57.94)%		
USER FEES - COMMERCIAL	30,437.48	30,382.00	55.48		151,787.60	151,910.00	(122.40)	364,584.00	(212,796.40)	(58.37)%		
COMMERCIAL FIRE PROTECTION	7,844.78	7,844.00	0.78		39,223.90	39,222.00	1.90	94,137.00	(54,913.10)	(58.33)%		
COMMERCIAL CONSUMPTION	2,667.68	14,238.00	(11,570.32)		43,288.00	46,273.00	(2,985.00)	88,987.00	(45,699.00)	(51.35)%		
PENALTIES ON USER FEES	4,728.74	3,938.00	790.74		23,355.01	19,690.00	3,665.01	47,256.00	(23,900.99)	(50.58)%		
SERVICE CHARGES	1,131.95	1,200.00	(68.05)		5,380.14	6,000.00	(619.86)	14,400.00	(9,019.86)	(62.64)%		
RETURN CHECK FEES	60.00	40.00	20.00		120.00	200.00	(80.00)	480.00	(360.00)	(75.00)%		
CONNECTION FEES	250.00	0.00	250.00		48,200.00	21,000.00	27,200.00	25,000.00	23,200.00	92.80%		
TRANSFER FEE REVENUE	870.66	274.00	596.66		3,197.91	1,367.00	1,830.91	3,285.00	(87.09)	(2.65)%		
SERVLIN ADMIN REVENUE	153.45	153.00	0.45		761.71	767.00	(5.29)	1,838.00	(1,076.29)	(58.56)%		
SERVLIN LOSS INSURANCE	1,215.58	1,317.00	(101.42)		6,070.40	6,582.00	(511.60)	15,801.00	(9,730.60)	(61.58)%		
SERVLIN LINE INSURANCE	246.40	237.00	9.40		1,212.07	1,185.00	27.07	2,851.00	(1,638.93)	(57.49)%		
Total USER FEES	370,844.90	381,988.00	(11,143.10)		2,051,963.54	2,043,260.00	8,703.54	4,732,319.00	(2,680,355.46)	(56.64)%		
Total REVENUES	404,736.95	399,406.00	5,330.95		2,237,579.55	2,131,097.00	106,482.55	4,942,579.00	(2,704,999.45)	(54.73)%		
EXPENDITURES												
PAYROLL RELATED EXPENSES												
PAYROLL - MANAGER	14,133.60	20,272.00	6,138.40		72,905.39	101,364.00	28,458.61	243,268.00	170,362.61	70.03%		
PAYROLL - MAINTENANCE	26,318.70	38,127.00	11,808.30		132,713.63	190,637.00	57,923.37	457,526.00	324,812.37	70.99%		
PAYROLL - OFFICE	5,317.62	5,855.00	537.38		25,992.14	29,277.00	3,284.86	70,262.00	44,269.86	63.01%		
EMPLOYEE BENEFITS - FICAMEDIC	722.87	992.00	269.13		3,654.27	4,963.00	1,308.73	11,907.00	8,252.73	69.31%		
EMPLOYEE BENEFITS - MED. INS	13,937.57	18,432.00	4,494.43		76,974.10	100,933.00	23,958.90	238,732.00	161,757.90	67.76%		

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2023 Through 11/30/2023

DRAFT

WATER FUND (20)	Current Period		Current Period		Current Year		YTD Budget		Total Budget -		Percent Total	
	Actual	Budget	Budget	Variance	Actual	Actual	YTD Budget	Variance	Revised	Total Budget	Variance	Budget Remaining
EMPLOYEE BENEFITS - PERS	12,154.05	15,554.00	3,399.95		59,643.52	77,771.00	18,127.48		186,649.00	127,005.48	68.05%	
EMPLOYEE BENEFITS - SIIIS	28.48	617.00	588.52		93.36	2,556.00	2,462.64		8,812.00	8,718.64	98.94%	
UNIFORMS	24.46	0.00	(24.46)		1,260.94	3,481.00	2,220.06		6,962.00	5,701.06	81.89%	
OPEB EXPENSE	3,389.21	11,550.00	8,160.79		16,946.05	57,752.00	40,805.95		138,608.00	121,661.95	87.77%	
ACCRUED LEAVE EXPENSE	(359.59)	1,083.00	1,442.59		6,655.53	5,419.00	(1,236.53)		13,000.00	6,344.47	48.80%	
OTHER PAYROLL EXPENSES	(0.01)	0.00	0.01		327.38	1,600.00	1,272.62		3,200.00	2,872.62	89.77%	
CAR ALLOWANCE EXPENSE	(320.70)	(334.00)	(13.30)		(1,509.17)	(1,668.00)	(158.83)		(4,000.00)	(2,490.83)	62.27%	
Total PAYROLL RELATED EXPENSES	75,346.26	112,148.00	36,801.74		395,657.14	574,085.00	178,427.86		1,374,926.00	979,268.86	71.22%	
OPERATING EXPENSES												
ACCOUNTING	9,000.00	4,500.00	(4,500.00)		21,439.97	27,000.00	5,560.03		27,000.00	5,560.03	20.59%	
LEGAL	1,471.27	2,900.00	1,428.73		7,343.37	14,500.00	7,156.63		34,800.00	27,456.63	78.90%	
ENGINEERING & SURVEYING	451.50	1,895.00	1,443.50		3,175.00	9,479.00	6,304.00		22,750.00	19,575.00	86.04%	
BAD DEBTS	0.00	10,000.00	10,000.00		0.00	10,000.00	10,000.00		33,383.00	33,383.00	100.00%	
BANK CHARGES	3,891.40	4,110.00	218.60		19,939.18	20,548.00	608.82		49,318.00	29,378.82	59.57%	
BUILDING REPAIRS AND MAINT.	222.95	2,500.00	2,277.05		1,898.27	12,500.00	10,601.73		30,000.00	28,101.73	93.67%	
COMPUTER EXPENSE	1,296.65	4,700.00	3,403.35		26,811.92	40,889.00	14,077.08		88,179.00	61,367.08	69.59%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00		7,162.19	7,709.00	546.81		9,038.00	1,875.81	20.75%	
EQUIP. SUPPLIES/MAINT./REPAIRS	1,542.50	550.00	(992.50)		2,053.34	10,900.00	8,846.66		14,750.00	12,696.66	86.08%	
EQUIPMENT RENTAL	456.34	462.00	5.66		3,304.01	3,589.00	284.99		9,146.00	5,841.99	63.87%	
SECURITY EXPENSE	86.93	125.00	38.07		3,294.28	4,475.00	1,180.72		9,531.00	6,236.72	65.44%	
INSURANCE AND BONDS	1,461.98	1,355.00	(106.98)		89,931.94	90,423.00	491.06		99,908.00	9,976.06	9.99%	
SAFETY EQUIPMENT	0.00	0.00	0.00		235.86	200.00	(35.86)		500.00	264.14	52.83%	
INVENTORY PARTS	0.00	0.00	0.00		8,927.35	8,000.00	(927.35)		15,000.00	6,072.65	40.48%	
METER REPAIR & MAINT	0.00	0.00	0.00		(345.28)	15,000.00	15,345.28		30,000.00	30,345.28	101.15%	
LIEN FEES	44.00	0.00	(44.00)		(1,944.00)	250.00	2,194.00		250.00	2,194.00	877.60%	
MISCELLANEOUS EXPENDITURES	138.33	833.00	694.67		893.01	4,169.00	3,275.99		10,000.00	9,106.99	91.07%	
OFFICE JANITORIAL	447.60	773.00	325.40		2,337.00	3,863.00	1,526.00		9,274.00	6,937.00	74.80%	
OFFICE AND FACILITIES RENT	3,249.84	3,250.00	0.16		16,249.20	16,248.00	(1.20)		25,998.00	9,748.80	37.50%	
OFFICE SUPPLIES	284.62	2,657.00	2,372.38		1,864.12	13,285.00	11,420.88		31,890.00	30,025.88	94.15%	
PERMITS AND FEES	585.64	660.00	74.36		3,509.00	4,180.00	671.00		8,771.00	5,262.00	59.99%	
POSTAGE	(0.46)	1,987.00	1,987.46		2,118.00	3,974.00	1,856.00		7,950.00	5,832.00	73.36%	
PUBLICATION CHARGES	0.00	0.00	0.00		521.20	1,180.00	658.80		3,180.00	2,658.80	83.61%	
SHOP SUPPLIES/SMALL TOOLS	458.87	583.00	124.13		1,701.73	2,916.00	1,214.27		7,000.00	5,298.27	75.69%	

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WATER FUND (20)	Current Period Actual		Current Period Budget		Current Period Budget Variance		Current Year Actual		YTD Budget		YTD Budget Variance		Total Budget - Revised		Total Budget - Variance		Percent Total Budget Remaining	
	Actual	Budget	Budget	Budget Variance	Actual	Budget	Budget Variance	Actual	Actual	Budget	Budget Variance	Actual	Budget	Revised	Budget	Variance	Actual	Budget
TELEPHONE	1,122.83	1,232.00	1,232.00	109.17	5,791.57	6,160.00	368.43	5,791.57	6,160.00	368.43	14,784.00	8,992.43	60.83%					
TRAINING AND SEMINARS	134.00	1,914.00	1,914.00	1,780.00	692.35	9,570.00	8,877.65	692.35	9,570.00	8,877.65	22,968.00	22,275.65	96.99%					
TRAVEL	0.00	1,117.00	1,117.00	1,117.00	1,148.90	5,585.00	4,436.10	1,148.90	5,585.00	4,436.10	13,404.00	12,255.10	91.43%					
TRUSTEE FEES	2,250.00	2,250.00	2,250.00	0.00	11,250.00	11,250.00	0.00	11,250.00	11,250.00	0.00	27,000.00	15,750.00	58.33%					
UTILITIES - GAS & ELECTRIC	20,024.89	25,570.00	25,570.00	5,545.11	115,620.81	112,508.00	(3,112.81)	115,620.81	112,508.00	(3,112.81)	255,702.00	140,081.19	54.78%					
VEHICLE EXP FUEL/OIL/SUPP	2,731.07	8,290.00	8,290.00	5,558.93	13,629.51	41,452.00	27,822.49	13,629.51	41,452.00	27,822.49	99,486.00	85,856.49	86.30%					
VEH EXP R&M	0.00	3,039.00	3,039.00	3,039.00	12,677.99	15,194.00	2,516.01	12,677.99	15,194.00	2,516.01	36,467.00	23,789.01	65.23%					
WATER MONITORING/SAMPLING	715.00	1,447.00	1,447.00	732.00	7,455.00	7,233.00	(222.00)	7,455.00	7,233.00	(222.00)	17,359.00	9,904.00	57.05%					
WATER/SEWER SHED MANAGEMENT	1,666.67	0.00	0.00	(1,666.67)	16,876.67	15,500.00	(1,376.67)	16,876.67	15,500.00	(1,376.67)	15,500.00	(1,376.67)	(8.88)%					
WATER DIST SYSTEM EXPENSE	2,541.26	5,543.00	5,543.00	3,001.74	9,747.02	27,717.00	17,969.98	9,747.02	27,717.00	17,969.98	66,520.00	56,772.98	85.35%					
WATER TREATMENT SYSTEM EXP	12,339.34	6,076.00	6,076.00	(6,263.34)	24,680.15	30,378.00	5,697.85	24,680.15	30,378.00	5,697.85	72,910.00	48,229.85	66.15%					
AMORTIZATION OF BONDS	869.49	870.00	870.00	0.51	4,347.45	4,348.00	0.55	4,347.45	4,348.00	0.55	10,434.00	6,086.55	58.33%					
DEPRECIATION EXPENSE	112,357.32	111,253.00	111,253.00	(1,104.32)	560,889.91	556,264.00	(4,625.91)	560,889.91	556,264.00	(4,625.91)	1,335,034.00	774,144.09	57.99%					
Total OPERATING EXPENSES	181,841.83	212,441.00	212,441.00	30,599.17	1,007,227.99	1,168,456.00	161,208.01	1,007,227.99	1,168,456.00	161,208.01	2,565,184.00	1,557,956.01	60.73%					
OTHER EXPENSES																		
INTEREST EXPENSE	24,840.55	25,541.00	25,541.00	700.45	124,202.75	127,707.00	3,504.25	124,202.75	127,707.00	3,504.25	306,497.00	182,294.25	59.48%					
CAPITAL OUTLAY	218,121.74	750,000.00	750,000.00	531,878.26	2,495,967.41	6,003,000.00	3,507,032.59	2,495,967.41	6,003,000.00	3,507,032.59	7,985,340.00	5,489,372.59	68.74%					
Total OTHER EXPENSES	242,962.29	775,541.00	775,541.00	532,578.71	2,620,170.16	6,130,707.00	3,510,536.84	2,620,170.16	6,130,707.00	3,510,536.84	8,291,837.00	5,671,666.84	68.40%					
Total EXPENDITURES	500,150.38	1,100,130.00	1,100,130.00	599,979.62	4,023,055.29	7,873,228.00	3,850,172.71	4,023,055.29	7,873,228.00	3,850,172.71	12,231,947.00	8,208,891.71	67.11%					
EXCESS REVENUE OVER EXPENDITURES	(95,413.43)	(700,724.00)	(700,724.00)	605,310.57	(1,785,475.74)	(5,742,131.00)	3,956,655.26	(1,785,475.74)	(5,742,131.00)	3,956,655.26	(7,289,368.00)	5,503,892.26	(75.51)%					

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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SEWER FUND (30)	Current Period		Current Period		Current Year	YTD Budget	YTD Budget	Total Budget -		Percent Total
	Actual	Budget	Budget	Variance				Revised	Variance	
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	18,223.66	7,287.00	10,936.66		88,674.04	36,432.00	52,242.04	87,441.00	1,233.04	1.41%
PLAN REVIEW FEE	0.00	125.00	(125.00)		250.00	625.00	(375.00)	1,250.00	(1,000.00)	(80.00)%
OTHER REVENUE	140.84	13.00	127.84		2,157.87	63.00	2,094.87	150.00	2,007.87	1,338.56%
Total MISCELLANEOUS	18,364.50	7,425.00	10,939.50		91,081.91	37,120.00	53,961.91	88,841.00	2,240.91	2.52%
USER FEES										
USER FEES - RESIDENTIAL	144,770.06	146,107.00	(1,336.94)		726,144.83	730,535.00	(4,390.17)	1,753,291.00	(1,027,146.17)	(58.58)%
RESIDENTIAL TIER 1 CONSUMPTION	39.16	1,296.00	(1,256.84)		15,887.89	14,904.00	983.89	32,400.00	(16,512.11)	(50.96)%
USER FEES - COMMERCIAL	3,503.20	3,533.00	(29.80)		17,516.00	17,665.00	(149.00)	42,401.00	(24,885.00)	(58.69)%
COMMERCIAL CONSUMPTION	1,563.20	1,701.00	(137.80)		13,521.53	14,288.00	(766.47)	34,020.00	(20,498.47)	(60.25)%
PENALTIES ON USER FEES	2,357.09	1,680.00	677.09		11,650.28	8,400.00	3,250.28	20,160.00	(8,509.72)	(42.21)%
CONNECTION FEES	1,200.00	600.00	600.00		5,400.00	3,000.00	2,400.00	6,000.00	(600.00)	(10.00)%
TRANSFER FEE REVENUE	183.75	131.00	52.75		1,027.50	657.00	370.50	1,575.00	(547.50)	(34.76)%
Total USER FEES	153,616.46	155,048.00	(1,431.54)		791,148.03	789,449.00	1,699.03	1,889,847.00	(1,098,698.97)	(58.14)%
Total REVENUES	171,980.96	162,473.00	9,507.96		882,229.94	826,569.00	55,660.94	1,978,688.00	(1,096,458.06)	(55.41)%
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	6,747.39	11,092.00	4,344.61		35,403.37	55,460.00	20,056.63	133,104.00	97,700.63	73.40%
PAYROLL - OFFICE	3,988.22	4,391.00	402.78		19,494.10	21,955.00	2,460.90	52,695.00	33,200.90	63.01%
EMPLOYEE BENEFITS - FICAMEDIC	185.43	255.00	69.57		944.87	1,271.00	326.13	3,056.00	2,111.13	69.08%
EMPLOYEE BENEFITS - MED. INS	3,115.21	4,350.00	1,234.79		18,188.53	24,255.00	6,066.47	57,210.00	39,041.47	68.24%
EMPLOYEE BENEFITS - PERS	2,961.82	3,848.00	886.38		14,733.81	19,240.00	4,506.19	46,179.00	31,445.19	68.09%
EMPLOYEE BENEFITS - SIIS	2.75	73.00	70.25		36.87	303.00	266.13	1,049.00	1,012.13	96.49%
UNIFORMS	0.00	0.00	0.00		98.17	58.00	(40.17)	117.00	18.83	16.09%
OPEB EXPENSE	599.45	2,057.00	1,457.55		2,997.25	10,285.00	7,287.75	24,684.00	21,686.75	87.86%
ACCRUED LEAVE EXPENSE	888.28	333.00	(555.28)		2,497.69	1,665.00	(832.69)	4,000.00	1,502.31	37.56%
OTHER PAYROLL EXPENSES	(0.03)	17.00	17.03		99.04	81.00	(18.04)	200.00	100.96	50.48%
CAR ALLOWANCE EXPENSE	(42.75)	(42.00)	0.75		(201.18)	(210.00)	(8.82)	(500.00)	(298.82)	59.76%
Total PAYROLL RELATED EXPENSES	18,445.57	26,374.00	7,928.43		94,272.52	134,363.00	40,090.48	321,794.00	227,521.48	70.70%

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SEWER FUND (30)	Current Period Actual		Current Period Budget		Current Period Budget Variance		Current Year Actual		YTD Budget		YTD Budget Variance		Total Budget - Revised		Total Budget - Variance		Percent Total Budget Remaining	
	Actual	Budget	Budget	Budget	Budget Variance	Actual	Actual	YTD Budget	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining					
OPERATING EXPENSES																		
ACCOUNTING	4,500.00	1,424.00	1,424.00	(3,076.00)		10,719.99	13,500.00	2,780.01	13,500.00	2,780.01	2,780.01	20.59%						
LEGAL	771.97	1,450.00	1,450.00	678.03		2,774.16	7,250.00	4,475.84	17,400.00	14,625.84	14,625.84	84.06%						
ENGINEERING & SURVEYING	196.50	854.00	854.00	657.50		832.48	4,270.00	3,437.52	10,250.00	9,417.52	9,417.52	91.88%						
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	0.00		362,826.50	362,827.00	0.50	725,653.00	362,826.50	362,826.50	50.00%						
DCLTSA ASSESSMENTS	0.00	0.00	0.00	0.00		242,014.50	243,015.00	1,000.50	486,029.00	244,014.50	244,014.50	50.21%						
BAD DEBTS	0.00	10,000.00	10,000.00	10,000.00		0.00	10,000.00	10,000.00	13,202.00	13,202.00	13,202.00	100.00%						
BANK CHARGES	2,569.79	2,704.00	2,704.00	134.21		13,167.38	13,520.00	352.62	32,453.00	19,285.62	19,285.62	59.43%						
BUILDING REPAIRS AND MAINT.	77.18	2,618.00	2,618.00	2,540.82		777.65	13,090.00	12,312.35	31,419.00	30,641.35	30,641.35	97.52%						
COMPUTER EXPENSE	466.85	2,350.00	2,350.00	1,883.15		9,154.51	17,819.00	8,664.49	34,269.00	25,114.49	25,114.49	73.29%						
CONSERVATION - SEWER FLOW	1,666.66	0.00	0.00	(1,666.66)		1,666.66	0.00	(1,666.66)	0.00	(1,666.66)	(1,666.66)	0.00%						
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	150.00		3,174.19	3,800.00	625.81	4,346.00	1,171.81	1,171.81	26.96%						
EQUIP. SUPPLIES/MAINT./REPAIRS	8,452.03	17,729.00	17,729.00	9,276.97		40,737.90	88,645.00	47,907.10	212,748.00	172,010.10	172,010.10	80.85%						
EQUIPMENT RENTAL	147.38	80.00	80.00	(67.38)		1,520.55	1,511.00	(9.55)	3,847.00	2,326.45	2,326.45	60.47%						
SECURITY EXPENSE	441.52	590.00	590.00	148.48		3,171.31	3,680.00	508.69	8,580.00	5,408.69	5,408.69	63.04%						
INSURANCE AND BONDS	0.00	0.00	0.00	0.00		26,513.98	25,676.00	(837.98)	25,676.00	(837.98)	(837.98)	(3.26)%						
INVENTORY PARTS	0.00	0.00	0.00	0.00		0.00	0.00	0.00	500.00	500.00	500.00	100.00%						
MISCELLANEOUS EXPENDITURES	69.16	383.00	383.00	313.84		387.69	1,915.00	1,527.31	4,600.00	4,212.31	4,212.31	91.57%						
OFFICE JANITORIAL	223.80	386.00	386.00	162.20		1,168.50	1,930.00	761.50	4,637.00	3,468.50	3,468.50	74.80%						
OFFICE AND FACILITIES RENT	1,624.92	1,625.00	1,625.00	0.08		8,124.60	8,125.00	0.40	12,998.00	4,873.40	4,873.40	37.49%						
OFFICE SUPPLIES	146.96	1,354.00	1,354.00	1,207.04		967.21	6,770.00	5,802.79	16,242.00	15,274.79	15,274.79	94.05%						
PERMITS AND FEES	0.00	0.00	0.00	0.00		290.40	405.00	114.60	405.00	114.60	114.60	28.30%						
POSTAGE	(0.30)	1,312.00	1,312.00	1,312.30		1,398.68	2,624.00	1,225.32	5,250.00	3,851.32	3,851.32	73.36%						
PUBLICATION CHARGES	0.00	0.00	0.00	0.00		390.90	590.00	199.10	1,590.00	1,199.10	1,199.10	75.42%						
TELEPHONE	130.92	136.00	136.00	5.08		599.47	680.00	80.53	1,632.00	1,032.53	1,032.53	63.27%						
TRAINING AND SEMINARS	0.00	489.00	489.00	489.00		368.25	2,445.00	2,076.75	5,874.00	5,505.75	5,505.75	93.73%						
TRAVEL	0.00	288.00	288.00	288.00		700.78	1,440.00	739.22	3,462.00	2,761.22	2,761.22	79.76%						
TRUSTEE FEES	1,125.00	1,125.00	1,125.00	0.00		5,625.00	5,625.00	0.00	13,500.00	7,875.00	7,875.00	58.33%						
UTILITIES - GAS & ELECTRIC	2,057.21	3,227.00	3,227.00	1,169.79		9,507.07	14,199.00	4,691.93	32,271.00	22,763.93	22,763.93	70.54%						
DEPRECIATION EXPENSE	4,596.27	4,668.00	4,668.00	71.73		23,751.74	23,340.00	(411.74)	56,023.00	32,271.26	32,271.26	57.60%						
Total OPERATING EXPENSES	29,263.82	54,942.00	54,942.00	25,678.18		772,332.05	878,691.00	106,358.95	1,778,356.00	1,006,023.95	1,006,023.95	56.57%						

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SEWER FUND (30)	Current Period		Current Period		Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised		Total Budget Variance	Percent Total Budget Remaining
	Actual	Budget	Budget	Budget Variance				Revised	Variance		
OTHER EXPENSES											
CAPITAL OUTLAY	86,589.92	200,000.00	113,430.08	113,430.08	632,221.58	660,000.00	27,778.42	967,150.00	334,928.42	34.63%	
Total OTHER EXPENSES	<u>86,589.92</u>	<u>200,000.00</u>	<u>113,430.08</u>	<u>113,430.08</u>	<u>632,221.58</u>	<u>660,000.00</u>	<u>27,778.42</u>	<u>967,150.00</u>	<u>334,928.42</u>	<u>34.63%</u>	
Total EXPENDITURES	134,279.31	281,316.00	147,036.69	147,036.69	1,498,826.15	1,673,054.00	174,227.85	3,067,300.00	1,568,473.85	51.14%	
EXCESS REVENUE OVER EXPENDITURES	37,701.65	(118,843.00)	156,544.65	156,544.65	(616,596.21)	(846,485.00)	229,888.79	(1,088,612.00)	472,015.79	(43.36)%	

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SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	1,703.12	2,429.00	(725.88)	5,901.77	12,144.00	(6,242.23)	29,147.00	(23,245.23)	(79.75)%
OTHER REVENUE	6.81	2.00	4.81	1,024.20	10.00	1,014.20	26.00	998.20	3,839.23%
Total MISCELLANEOUS	1,709.93	2,431.00	(721.07)	6,925.97	12,154.00	(5,228.03)	29,173.00	(22,247.03)	(76.26)%
USER FEES									
USER FEES - RESIDENTIAL	47,456.10	47,507.00	(50.90)	237,215.29	237,532.00	(316.71)	629,901.00	(392,685.71)	(62.34)%
USER FEES - COMMERCIAL	4,374.00	4,374.00	0.00	21,870.00	21,870.00	0.00	57,996.00	(36,126.00)	(62.29)%
PENALTIES ON USER FEES	793.80	630.00	163.80	3,851.40	3,150.00	701.40	7,560.00	(3,708.60)	(49.06)%
TRANSFER FEE REVENUE	63.00	45.00	18.00	342.00	225.00	117.00	540.00	(198.00)	(36.67)%
Total USER FEES	52,686.90	52,556.00	130.90	263,278.69	262,777.00	501.69	695,997.00	(432,718.31)	(62.17)%
Total REVENUES	54,396.83	54,987.00	(590.17)	270,204.66	274,931.00	(4,726.34)	725,170.00	(454,965.34)	(62.74)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	2,957.18	5,101.00	2,143.82	15,617.81	25,505.00	9,887.19	61,219.00	45,601.19	74.49%
PAYROLL - MAINTENANCE	2,560.01	3,402.00	841.99	3,920.81	17,010.00	13,089.19	40,828.00	36,907.19	90.40%
PAYROLL - OFFICE	1,984.11	2,196.00	201.89	9,747.02	10,977.00	1,229.98	26,349.00	16,601.98	63.01%
EMPLOYEE BENEFITS - FICA/MEDIC	113.71	160.00	46.29	448.61	800.00	351.39	1,923.00	1,474.39	76.67%
EMPLOYEE BENEFITS - MED. INS	1,449.71	3,864.00	2,414.29	8,366.05	20,392.00	12,025.95	48,513.00	40,146.95	82.76%
EMPLOYEE BENEFITS - PERS	1,695.90	2,466.00	770.10	6,912.30	12,330.00	5,417.70	29,597.00	22,684.70	76.65%
EMPLOYEE BENEFITS - SIIIS	86.91	98.00	11.09	146.31	406.00	259.69	1,402.00	1,255.69	89.56%
UNIFORMS	91.73	0.00	(91.73)	222.54	438.00	215.46	877.00	654.46	74.62%
OPEB EXPENSE	276.67	949.00	672.33	1,383.35	4,745.00	3,361.65	11,392.00	10,008.65	87.86%
ACCRUED LEAVE EXPENSE	501.87	166.00	(335.87)	1,289.24	833.00	(456.24)	2,000.00	710.76	35.54%
OTHER PAYROLL EXPENSES	0.02	25.00	24.98	407.11	125.00	(282.11)	300.00	(107.11)	(35.70)%
Total PAYROLL RELATED EXPENSES	11,727.82	18,427.00	6,699.18	48,461.15	93,561.00	45,099.85	224,400.00	175,938.85	78.40%
OPERATING EXPENSES									
ACCOUNTING	750.00	390.00	(360.00)	1,786.66	2,250.00	463.34	2,250.00	463.34	20.59%
LEGAL	155.04	242.00	86.96	1,264.54	1,208.00	(56.54)	2,900.00	1,635.46	56.40%
ENGINEERING & SURVEYING	13.25	0.00	(13.25)	66.26	500.00	433.74	500.00	433.74	86.75%
SNOW REMOVAL - PLOWING	0.00	60,000.00	60,000.00	0.00	100,000.00	100,000.00	775,000.00	775,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	7,500.00	7,500.00	0.00	12,500.00	12,500.00	75,000.00	75,000.00	100.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2023 Through 11/30/2023

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget - Variance	Percent Total Budget Remaining
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	3,211.00	3,211.00	100.00%
BANK CHARGES	881.08	927.00	45.92	4,514.53	4,635.00	120.47	11,127.00	6,612.47	59.43%
BUILDING REPAIRS AND MAINT.	12.86	440.00	427.14	129.60	2,196.00	2,066.40	5,276.00	5,146.40	97.54%
COMPUTER EXPENSE	188.97	1,650.00	1,461.03	2,905.20	5,515.00	2,609.80	7,640.00	4,734.80	61.97%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	560.59	595.00	34.41	685.00	124.41	18.16%
EQUIP. SUPPLIES/MAINT./REPAIRS	2.25	0.00	(2.25)	2.25	250.00	247.75	700.00	697.75	99.68%
EQUIPMENT RENTAL	24.56	20.00	(4.56)	398.16	355.00	(43.16)	832.00	433.84	52.14%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%
SECURITY EXPENSE	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	100.00%
INSURANCE AND BONDS	0.00	0.00	0.00	4,419.00	4,279.00	(140.00)	4,279.00	(140.00)	(3.27)%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	50.00	50.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	11.53	467.00	455.47	61.34	2,335.00	2,273.66	5,600.00	5,538.66	98.90%
OFFICE JANITORIAL	37.30	64.00	26.70	194.75	323.00	128.25	773.00	578.25	74.81%
OFFICE AND FACILITIES RENT	284.02	270.00	(14.02)	1,367.30	1,353.00	(14.30)	2,166.00	798.70	36.87%
OFFICE SUPPLIES	27.07	244.00	216.93	185.08	1,220.00	1,034.92	2,924.00	2,738.92	93.67%
PERMITS AND FEES	0.00	0.00	0.00	48.40	668.00	619.60	668.00	619.60	92.75%
POSTAGE	(0.11)	450.00	450.11	479.54	900.00	420.46	1,800.00	1,320.46	73.36%
PUBLICATION CHARGES	0.00	0.00	0.00	195.45	200.00	4.55	2,265.00	2,069.55	91.37%
TELEPHONE	13.01	14.00	0.99	64.84	66.00	1.16	162.00	97.16	59.98%
TRAINING AND SEMINARS	56.25	171.00	114.75	204.15	855.00	650.85	2,052.00	1,847.85	90.05%
TRAVEL	0.00	165.00	165.00	216.88	825.00	608.12	1,984.00	1,767.12	89.07%
TRUSTEE FEES	187.50	187.00	(0.50)	937.50	937.00	(0.50)	2,250.00	1,312.50	58.33%
UTILITIES - GAS & ELECTRIC	24.33	40.00	15.67	189.57	202.00	12.43	1,012.00	822.43	81.27%
VEHICLE EXP FUEL/OIL/SUPP	305.26	1,286.00	980.74	1,501.74	6,430.00	4,928.26	15,436.00	13,934.26	90.27%
VEH EXP R&M	0.00	781.00	781.00	2,872.22	3,904.00	1,031.78	9,371.00	6,498.78	69.35%
Total OPERATING EXPENSES	2,974.17	77,808.00	74,833.83	29,791.21	169,269.00	139,477.79	954,581.00	924,789.79	96.88%
OTHER EXPENSES									
CAPITAL OUTLAY	13,978.99	25,000.00	11,021.01	81,563.41	86,750.00	5,186.59	120,750.00	39,186.59	32.45%
Total OTHER EXPENSES	13,978.99	25,000.00	11,021.01	81,563.41	86,750.00	5,186.59	120,750.00	39,186.59	32.45%
Total EXPENDITURES	28,680.96	121,235.00	92,554.02	159,815.77	349,580.00	189,764.23	1,299,731.00	1,139,915.23	87.70%
EXCESS REVENUE OVER EXPENDITURES	25,715.85	(66,248.00)	91,963.85	110,388.89	(74,649.00)	185,037.89	(574,561.00)	684,949.89	(119.21)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2023 Through 11/30/2023

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
298 KINGSBURY GRADE RENTAL (80)									
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,224.48	8,613.00	(388.52)	41,134.77	43,062.00	(1,927.23)	103,353.00	(62,218.23)	60.20%
Total MISCELLANEOUS	8,224.48	8,613.00	(388.52)	41,134.77	43,062.00	(1,927.23)	103,353.00	(62,218.23)	60.20%
Total REVENUES	<u>8,224.48</u>	<u>8,613.00</u>	<u>(388.52)</u>	<u>41,134.77</u>	<u>43,062.00</u>	<u>(1,927.23)</u>	<u>103,353.00</u>	<u>(62,218.23)</u>	<u>60.20%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	257.25	1,250.00	992.75	1,874.03	6,250.00	4,375.97	15,000.00	13,125.97	87.51%
EQUIPMENT RENTAL	16.25	17.00	0.75	81.25	82.00	0.75	201.00	119.75	59.58%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%
MISCELLANEOUS EXPENDITURES	493.77	586.00	92.23	2,840.60	2,929.00	88.40	7,031.00	4,190.40	59.60%
OFFICE JANITORIAL	800.00	574.00	(226.00)	4,400.00	2,870.00	(1,530.00)	6,890.00	2,490.00	36.14%
OFFICE SUPPLIES	0.00	0.00	0.00	150.74	200.00	49.26	400.00	249.26	62.31%
UTILITIES - GAS & ELECTRIC	1,586.60	612.00	(974.60)	5,632.29	3,060.00	(2,572.29)	15,300.00	9,667.71	63.19%
Total OPERATING EXPENSES	<u>3,153.87</u>	<u>3,039.00</u>	<u>(114.87)</u>	<u>18,576.42</u>	<u>18,783.00</u>	<u>206.58</u>	<u>48,214.00</u>	<u>29,637.58</u>	<u>61.47%</u>
Total EXPENDITURES	<u>3,153.87</u>	<u>3,039.00</u>	<u>(114.87)</u>	<u>18,576.42</u>	<u>18,783.00</u>	<u>206.58</u>	<u>48,214.00</u>	<u>29,637.58</u>	<u>61.47%</u>
EXCESS REVENUE OVER EXPENDITURES	5,070.61	5,574.00	(503.39)	22,558.35	24,279.00	(1,720.65)	55,139.00	(32,580.65)	(59.09)%

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

TITLE: Award of FY 2023/24 Waterline Replacement material procurement
For Discussion and Possible Action. Discussion and provide approval for the award of the FY2023/24 Material procurement for the Water and Road Improvement Project

MEETING DATE: February 20, 2024

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Approve award of the FY2023/24 Material procurement for the Waterline and Road Improvement Project to Western Nevada Supply Company for \$718,923.03 and authorize the General Manager to execute appropriate documents.

BACKGROUND INFORMATION: The FY2023/24 Waterline and Road Improvement Project is an approximately \$5.7m contract with two program elements (Tramway & Ponderosa). Due to supply chain uncertainty, it was determined that advanced procurement of most of the materials, such as pipes, fittings, and valves, would be advantageous to the district. To meet the construction season with the expanded project, mitigate delays from long lead times and simply avoiding the additional cost of markup by contractors was the objective. The bid documents were developed and advertised on Planet Bids by FarrWest in January 2024, and only one bid was received by the deadline of February 12^h, 2024.

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

Fiscal Impact: The expense for these materials is approximately \$718,923.03 which compares favorably to the engineer estimate. Approximate \$300k of this cost is grant funded by the SRF program. It is noted that any materials such as fill, asphalt or miscellaneous items will remain the responsibility of the successful contractor. We anticipate the award of that contract in the Board of Trustees in March 2024 and work to commence in May and which will place most of that expense in FY 24.

INCLUDED:

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

Fund impacted by above action:

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

BID OPENING FORM

Kingsbury General Improvement District

KGID 2024 Water Main Replacement Project

Bid Opening Location: Planet Bids

Date: Monday, February 12, 2024

Time: 2:00 PM

Owner: Kingsbury General Improvement District

Engineer: DOWL

Bid Item	Description	Quantity	Units	ENGINEER'S OPINION OF PROBABLE COST		Western Nevada Supply	
				Unit Price	Total	UNIT PRICE	TOTAL
Ponderosa							
1B	1" Water Service Line	4,570	LF	\$13.00	\$59,410.00	\$10.90	\$49,813.00
2B	1.5" Water Service Line	740	LF	\$20.00	\$14,800.00	\$17.24	\$12,757.60
3B	6" Water Main	130	LF	\$42.00	\$5,460.00	\$37.05	\$4,816.50
4B	8" Water Main	3,000	LF	\$54.00	\$162,000.00	\$48.50	\$145,500.00
5B	6" Gate Valve	10	EA	\$1,260.00	\$12,600.00	\$1,218.53	\$12,185.30
6B	8" Gate Valve	10	EA	\$1,900.00	\$19,000.00	\$1,903.19	\$19,031.90
7B	Badger Water Meter Service Units W/ Transmitter	78	EA	\$275.00	\$21,450.00	\$507.45	\$39,581.10
8B	Fire Hydrant Assembly	6	EA	\$4,180.00	\$25,080.00	\$5,240.94	\$31,445.64
Tramway							
1A	1" Water Service Line	1,450	LF	\$13.00	\$18,850.00	\$10.90	\$15,805.00
2A	1.5" Water Service Line	1,190	LF	\$20.00	\$23,800.00	\$17.24	\$20,515.60
3A	2" Water Service Line	1,020	LF	\$26.00	\$26,520.00	\$26.74	\$27,274.80
4A	6" Water Main	320	LF	\$42.00	\$13,440.00	\$37.05	\$11,856.00
5A	8" Water Main	1,430	LF	\$54.00	\$77,220.00	\$48.50	\$69,355.00
6A	10" Water Main	1,140	LF	\$69.00	\$78,660.00	\$58.10	\$66,234.00
7A	12" Water Main	1,420	LF	\$90.00	\$127,800.00	\$73.93	\$104,980.60
8A	6" Gate Valve	10	EA	\$1,260.00	\$12,600.00	\$1,218.53	\$12,185.30
9A	8" Gate Valve	5	EA	\$1,900.00	\$9,500.00	\$1,903.19	\$9,515.95
10A	10" Gate Valve	3	EA	\$2,540.00	\$7,620.00	\$3,023.09	\$9,069.27
11A	12" Gate Valve	7	EA	\$3,180.00	\$22,260.00	\$3,650.69	\$25,554.83
12A	Fire Hydrant Assembly	6	EA	\$4,180.00	\$25,080.00	\$5,240.94	\$31,445.64
Base Bid Total:						\$763,150.00	\$718,923.03

BID SET
CONTRACT DOCUMENTS
KINGSBURY GENERAL IMPROVEMENT DISTRICT
2024 WATER MAIN REPLACEMENT PROJECT
WATER DISTRIBUTION MATERIAL PROCUREMENT
STATELINE, NEVADA

January 2024

OWNER:



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

ENGINEER:



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

BID FORM FOR PROCUREMENT CONTRACT

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

ARTICLE 1—BUYER AND BIDDER

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

ARTICLE 2—BASIS OF BID

2.01 *Unit Price Bids*

- A. The project consists of two separate areas being funded by two separate funding streams.
1. The first Bid Schedule is identified as the “Tramway” project area that is self-funded by the Owner.
 2. **The second Bid Schedule is identified as the “Ponderosa” project area that is funded by the State Revolving Fund and contains American Iron and Steel requirements.** Materials associated with this bid schedule shall comply with SRF requirements set forth in these contract documents (Section 00900).
- B. Bidder will furnish the Goods and Special Services in accordance with the Procurement Contract Documents for the following Unit Price(s):



1. Tramway Bid Schedule

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1A	1" Water Service Line	LF	1,450	\$	\$
2A	1.5" Water Service Line	LF	1,190	\$	\$
3A	2" Water Service Line	LF	1,020	\$	\$
4A	8" Water Main	LF	1,430	\$	\$
5A	6" Water Main	LF	320	\$	\$
6A	10" Water Main	LF	1,140	\$	\$
7A	12" Water Main	LF	1,420	\$	\$
8A	8" Gate Valve	EA	7	\$	\$
9A	6" Gate Valve	EA	8	\$	\$
10A	10" Gate Valve	EA	4	\$	\$
11A	12" Gate Valve	EA	3	\$	\$
12A	Fire Hydrant Assembly	EA	7	\$	\$
Total "TRAMWAY" Unit Price Bid Items					\$

2. Ponderosa Bid Schedule

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1B	1" Water Service Line	LF	4,180	\$	\$
2B	1.5" Water Service Line	LF	700	\$	\$
4B	8" Water Main	LF	3,040	\$	\$
5B	6" Water Main	LF	160	\$	\$
8B	8" Gate Valve	EA	9	\$	\$
9B	6" Gate Valve	EA	8	\$	\$
12B	Fire Hydrant Assembly	EA	5	\$	\$
13B	Badger Water Meter Service Units W/ Transmitter	EA	76	\$	\$
Total "PONDEROSA" Unit Price Bid Items					\$

ADDENDUM NO. 01

February 5, 2024

Engineer:
DOWL
5510 Longley Lane
Reno, NV 89511

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

2024-2025 Water Main Replacement Project Water Distribution Material Procurement

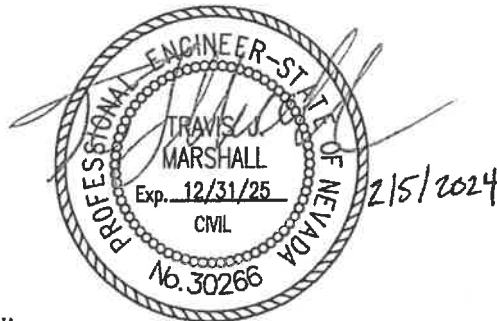
To: All Holders of the Bidding Documents, Specifications, and Drawings.

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

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

This addendum consists of:

6 Pages of text (including this cover sheet)



Prepared by: _____
Travis Marshall, P.E.



REVISIONS TO CONTRACT DOCUMENTS

PART 2 – BIDDING DOCUMENTS

1. SECTION 00400 – BID FORM FOR PROCUREMENT CONTRACT

- a. REMOVE SECTION 00400 – BID FORM FOR PROCUREMENT CONTRACT, ARTICLE 2, Section 2.01, table 1 (Tramway Bid Schedule) and table 2 (Ponderosa Bid Schedule).
- b. REPLACE SECTION 00400 – BID FORM FOR PROCUREMENT CONTRACT, ARTICLE 2, Section 2.01, table 1 and table 2 in their entirety, included in this addendum.

1. Tramway Bid Schedule

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1A	1" Water Service Line	LF	1,450	\$ 10.90	\$ 15,805.00
2A	1.5" Water Service Line	LF	1,190	\$ 17.24	\$ 20,515.60
3A	2" Water Service Line	LF	1,020	\$ 26.74	\$ 27,274.80
5A	8" Water Main	LF	1,430	\$ 48.50	\$ 69,355.00
4A	6" Water Main	LF	320	\$ 37.05	\$ 11,856.00
6A	10" Water Main	LF	1,140	\$ 58.10	\$ 66,234.00
7A	12" Water Main	LF	1,420	\$ 73.93	\$ 104,980.60
9A	8" Gate Valve	EA	7	\$ 1903.19	\$ 13,322.32
8A	6" Gate Valve	EA	8	\$ 1218.53	\$ 9,748.25
10A	10" Gate Valve	EA	4	\$ 3023.09	\$ 12,092.36
11A	12" Gate Valve	EA	3	\$ 3650.69	\$ 10,952.08
12A	Fire Hydrant Assembly	EA	7	\$ 5240.94	\$ 36,686.58
Total "TRAMWAY" Unit Price Bid Items					\$ 398,822.59



2. Ponderosa Bid Schedule

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1B	1" Water Service Line	LF	4,550	\$ 10.90	\$ 49,595.00
2B	1.5" Water Service Line	LF	740	\$ 17.24	\$ 12,757.60
4B	8" Water Main	LF	3,020	\$ 48.50	\$ 146,470.00
3B	6" Water Main	LF	110	\$ 37.05	\$ 4,075.50
6B	8" Gate Valve	EA	9	\$ 1903.19	\$ 17,128.71
5B	6" Gate Valve	EA	10	\$ 1218.53	\$ 12,185.30
7B	Badger Water Meter Service Units W/ Transmitter	EA	78	\$ 507.45	\$ 39,581.10
8B	Fire Hydrant Assembly	EA	6	\$ 5240.94	\$ 31,445.64
Total "PONDEROSA" Unit Price Bid Items					\$ 313,238.85

2. SECTION 01025 – MEASUREMENT AND PAYMENT

- a. REMOVE SECTION 01025 – MEASUREMENT AND PAYMENT, PART 2 – PRODUCTS.
- b. REPLACE SECTION 01025 – MEASUREMENT AND PAYMENT, PART 2 – PRODUCTS, in its entirety, included in this addendum.

PART 2 – PRODUCTS

2.01 BID ACKNOWLEDGEMENT

- A. Materials for "Ponderosa" Bid Items shall comply with AIS requirements and include documentation compliance.

2.02 BID ITEMS 1A AND 1B: 1" WATER SERVICE LINE

- A. Measurement for payment for 1" Water Service Line will be based on the actual linear feet of pipe delivered.
- B. Payment for 1" Water Service Line will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of the 1" water service line material for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, delivery of copper service pipe material as identified in the Procurement Plans and in accordance with the Procurement Documents.

2.03 BID ITEMS 2A AND 2B: 1.5" WATER SERVICE LINE

- A. Measurement for payment for 1.5" Water Service Line will be based on the actual linear feet of pipe delivered.
- B. Payment for 1.5" Water Service Line will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of the 1.5" water service line material for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection



of materials, delivery of copper service pipe material as identified in the Procurement Plans and in accordance with the Procurement Documents.

2.04 BID ITEM 3A: 2" WATER SERVICE LINE

- A. Measurement for payment for 2" Water Service Line will be based on the actual linear feet of pipe delivered.
- B. Payment for 2" Water Service Line will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of the 2" water service line material for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, delivery of copper service pipe material as identified in the Procurement Plans and in accordance with the Procurement Documents.

2.05 BID ITEMS 5A AND 4B: 8" WATER MAIN

- A. Measurement for payment for 8" Water Main will be based on the actual linear feet of pipe delivered.
- B. Payment for 8" Water Main will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of water main for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery of ductile iron water main as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.06 BID ITEMS 4A AND 3B: 6" WATER MAIN

- A. Measurement for payment for 6" Water Main will be based on the actual linear feet of pipe delivered.
- B. Payment for 6" Water Main will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of water main for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery of ductile iron water main as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.07 BID ITEM 6A: 10" WATER MAIN

- A. Measurement for payment for 10" Water Main will be based on the actual linear feet of pipe delivered.
- B. Payment for 10" Water Main will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of water main for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery of ductile iron water main as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).



2.08 BID ITEM 7A: 12" WATER MAIN

- A. Measurement for payment for 12" Water Main will be based on the actual linear feet of pipe delivered.
- B. Payment for 12" Water Main will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of water main for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery of ductile iron water main as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.09 BID ITEMS 9A AND 6B: 8" GATE VALVE

- A. Measurement for payment for 8" Gate Valve will be based on the actual number of 8" gate valves delivered.
- B. Payment for 8" Gate Valve will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of gate valves for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.10 BID ITEMS 8A AND 5B: 6" GATE VALVE

- A. Measurement for payment for 6" Gate Valve will be based on the actual number of 6" gate valves delivered.
- B. Payment for 6" Gate Valve will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of gate valves for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.11 BID ITEM 10A: 10" GATE VALVE

- A. Measurement for payment for 10" Gate Valve will be based on the actual number of 10" gate valves delivered.
- B. Payment for 10" Gate Valve will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of gate valves for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.12 BID ITEM 11A: 12" GATE VALVE



- A. Measurement for payment for 12" Gate Valve will be based on the actual number of 12" gate valves delivered.
- B. Payment for 12" Gate Valve will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of gate valves for the future installation (separate contract), including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.13 BID ITEMS 12A AND 8B: FIRE HYDRANT ASSEMBLY

- A. Measurement for payment for Fire Hydrant Assembly will be based on the actual number of fire hydrant assemblies delivered.
- B. Payment for Fire Hydrant Assembly will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of fire hydrants for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. New hydrants shall extend 12 inches minimum from finished grade to hydrant flange.
- D. All ductile iron pipe for the fire hydrant lateral piping will be quantified under Bid Item 5A and 5B.
- E. All 6" gate valves associated to fire hydrant will be quantified under Bid Item 9A and 9B.
- F. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.14 BID ITEM 7B: BADGER WATER METER SERVICE UNITS WITH TRANSMITTER

- A. Measurement for payment for "Badger Water Meter Service Units with Transmitter" will be based on the actual number of meters delivered.
- B. Payment for "Badger Water Meter Service Units with Transmitter" will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of service meters and radio transmitter registers for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.

END OF ADDENDUM



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

2.02 *Total Bid Price*

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

Total Bid Price	\$ 712,061.44
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2.03 *Excess Materials*

- A. **Acknowledgement:** Bidder acknowledges material quantity estimates for linear bid items (main and services) are inflated 10 percent above measured plan quantities. If procured materials are not used during construction, Bidder will pick up materials from Owner's staging area, transport back to Bidder's yard, and credit material cost back to Owner at no additional cost or fee to the Owner.

ARTICLE 3—TIME OF COMPLETION

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

ARTICLE 4—ATTACHMENTS TO THIS BID

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

ADDENDUM NO. 02

February 9, 2024

Engineer:
DOWL
5510 Longley Lane
Reno, NV 89511

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

2024-2025 Water Main Replacement Project Water Distribution Material Procurement

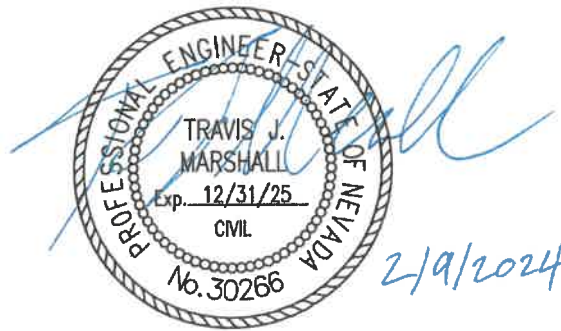
To: All Holders of the Bidding Documents, Specifications, and Drawings.

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

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

This addendum consists of:

4 Pages of text (including this cover sheet)



Prepared by: _____
Travis Marshall, P.E.

REVISIONS TO CONTRACT DOCUMENTS

PART 2 – BIDDING DOCUMENTS

1. SECTION 00400 – BID FORM FOR PROCUREMENT CONTRACT

- a. REMOVE SECTION 00400 – BID FORM FOR PROCUREMENT CONTRACT, ARTICLE 2, Section 2.01, table 1 (Tramway Bid Schedule) and table 2 (Ponderosa Bid Schedule).
- b. REPLACE SECTION 00400 – BID FORM FOR PROCUREMENT CONTRACT, ARTICLE 2, Section 2.01, table 1 and table 2 in their entirety, included in this addendum.

1. Tramway Bid Schedule

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1A	1" Water Service Line	LF	1,450	\$ 10.90	\$ 15,805.00
2A	1.5" Water Service Line	LF	1,190	\$ 17.24	\$ 20,515.60
3A	2" Water Service Line	LF	1,020	\$ 26.74	\$ 27,274.80
4A	6" Water Main	LF	320	\$ 37.05	\$ 11,856.00
5A	8" Water Main	LF	1,430	\$ 48.50	\$ 69,355.00
6A	10" Water Main	LF	1,140	\$ 58.10	\$ 66,234.00
7A	12" Water Main	LF	1,420	\$ 73.93	\$ 104,980.60
8A	6" Gate Valve	EA	10	\$ 1218.53	\$ 12,185.30
9A	8" Gate Valve	EA	5	\$ 1903.19	\$ 9515.95
10A	10" Gate Valve	EA	3	\$ 3023.09	\$ 9,069.27
11A	12" Gate Valve	EA	7	\$ 3650.69	\$ 25,554.83
12A	Fire Hydrant Assembly	EA	6	\$ 5240.94	\$ 31,445.64
Total "TRAMWAY" Unit Price Bid Items					\$ 403,791.99

2. Ponderosa Bid Schedule

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1B	1" Water Service Line	LF	4,570	\$ 10.90	\$ 49,813.00
2B	1.5" Water Service Line	LF	740	\$ 17.24	\$ 12,757.60
3B	6" Water Main	LF	130	\$ 37.05	\$ 4,816.50
4B	8" Water Main	LF	3,000	\$ 48.50	\$ 145,500.00
5B	6" Gate Valve	EA	10	\$ 1218.53	\$ 12,185.30
6B	8" Gate Valve	EA	10	\$ 1903.19	\$ 19,031.90
7B	Badger Water Meter Service Units W/ Transmitter	EA	78	\$ 507.45	\$ 39,581.10
8B	Fire Hydrant Assembly	EA	6	\$ 5240.94	\$ 31,445.64
Total "PONDEROSA" Unit Price Bid Items					\$ 315,131.04

2. SECTION 01025 – MEASUREMENT AND PAYMENT

- a. REMOVE SECTION 01025 – MEASUREMENT AND PAYMENT, PART 2 – PRODUCTS, Section 2.05 and Section 2.06.
- b. REPLACE SECTION 01025 – MEASUREMENT AND PAYMENT, PART 2 – PRODUCTS, Section 2.05 and Section 2.06 in its entirety, included in this addendum.

2.05 BID ITEMS 4A AND 3B: 6" WATER MAIN

- A. Measurement for payment for 6" Water Main will be based on the actual linear feet of pipe delivered.
- B. Payment for 6" Water Main will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of water main for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery of ductile iron water main as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.06 BID ITEMS 5A AND 4B: 8" WATER MAIN

- A. Measurement for payment for 8" Water Main will be based on the actual linear feet of pipe delivered.
- B. Payment for 8" Water Main will be made at the linear foot unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of water main for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery of ductile iron water main as identified in the Procurement Plans and in accordance with the Procurement Documents.

- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

3. SECTION 01025 – MEASUREMENT AND PAYMENT

- a. REMOVE SECTION 01025 – MEASUREMENT AND PAYMENT, PART 2 – PRODUCTS, Section 2.09 and Section 2.10.
- b. REPLACE SECTION 01025 – MEASUREMENT AND PAYMENT, PART 2 – PRODUCTS, Section 2.09 and Section 2.10 in its entirety, included in this addendum.

2.09 BID ITEMS 8A AND 5B: 6” GATE VALVE

- A. Measurement for payment for 6” Gate Valve will be based on the actual number of 6” gate valves delivered.
- B. Payment for 6” Gate Valve will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of gate valves for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

2.10 BID ITEMS 9A AND 6B: 8” GATE VALVE

- A. Measurement for payment for 8” Gate Valve will be based on the actual number of 8” gate valves delivered.
- B. Payment for 8” Gate Valve will be made per each at the unit price named in the Bid Schedule, which price shall constitute full compensation for all labor, equipment, tools, and supplies required to complete the delivery of gate valves for the future installation (separate contract); including, but not limited to, coordination of delivery, inspection of materials, and delivery as identified in the Procurement Plans and in accordance with the Procurement Documents.
- C. Restraints for pipe joints, valves, and fittings are not included in the procurement bid. Purchase / supply of restraints will be the responsibility of the Contractor and will be included in the Construction bid (separate contract).

END OF ADDENDUM

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

2.02 *Total Bid Price*

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

Total Bid Price	\$ 718,923.03
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2.03 *Excess Materials*

- A. **Acknowledgement:** Bidder acknowledges material quantity estimates for linear bid items (main and services) are inflated 10 percent above measured plan quantities. If procured materials are not used during construction, Bidder will pick up materials from Owner's staging area, transport back to Bidder's yard, and credit material cost back to Owner at no additional cost or fee to the Owner.

ARTICLE 3—TIME OF COMPLETION

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

ARTICLE 4—ATTACHMENTS TO THIS BID

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

ARTICLE 5—BIDDER’S ACKNOWLEDGMENTS

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

Addendum No.	Addendum Date
1	2/5/2024
2	2/9/2024

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

ARTICLE 6—BIDDER’S REPRESENTATIONS AND CERTIFICATIONS

6.01 *Bidder’s Representations*

A. In submitting this Bid, Bidder represents that:

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

6.02 *Bidder's Certifications*

A. Bidder certifies that:

1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation;
2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
3. Bidder has not solicited or induced any individual or entity to refrain from bidding; and
4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Procurement Contract. For the purposes of this Paragraph 6.02.A.4:
 - a. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process;
 - b. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Buyer, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Buyer of the benefits of free and open competition;
 - c. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Buyer, a purpose of which is to establish bid prices at artificial, non-competitive levels; and
 - d. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process.

This Bid is offered by:

Bidder:

Western Nevada Supply Company

(typed or printed name of organization)

By:



(individual's signature)

Date:

2/9/2024

(date signed)

Name:

Rodney Smith

(typed or printed)

Title:

Estimator

(typed or printed)

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

Attest:

(individual's signature)

Title:

(typed or printed)

Address for giving notices:

950 South Rock Blvd

Sparks, NV 89431

Designated Representative:

Name:

Rodney Smith

(typed or printed)

Title:

Estimator

(typed or printed)

Address:

950 South Rock Blvd

Sparks, NV 89431

Phone:

775-353-0231

Email:

rsmith@gobluteam.com

License No.:

Classification:

Limitation:

SECTION 00451
BIDDER QUALIFICATIONS STATEMENT

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

1. SUBMITTED BY:

Official Name of Firm: Western Nevada Supply Company
Address: 950 South Rock Blvd
PO Box 1576
Sparks, NV 89431

2. SUBMITTED TO: Kingsbury General Improvement District

3. SUBMITTED FOR: KGID Waterline Material Procurement

Owner: Kingsbury General Improvement District

Project Name: KGID 2024 Water Main Replacement Project

TYPE OF WORK: Supply of water piping, valves, hydrants

4. CONTRACTOR'S CONTACT INFORMATION

Contact Person: Rodney Smith

Title: Estimator

Phone: 775-353-0231

Email: rsmith@goblueteam.com

5. AFFILIATED COMPANIES:

Name: _____

Address:

6. TYPE OF ORGANIZATION:

SOLE PROPRIETORSHIP

Name of Owner:

Doing Business As:

Date of Organization:

PARTNERSHIP

Date of Organization:

Type of Partnership:

Name of General Partner(s):

CORPORATION

State of Organization:

Nevada

Date of Organization:

February 4, 1964

Executive Officers:

- President:

Richard Reviglio

- Vice President(s):

- Treasurer:

- Secretary:

LIMITED LIABILITY COMPANY

State of Organization:

Date of Organization:

Members:

JOINT VENTURE

State of Organization:

Date of Organization:

Form of Organization:

Joint Venture Managing Partner

- Name:

- Address:

Joint Venture Managing Partner

- Name:

- Address:

Joint Venture Managing Partner

- Name:

- Address:

7. LICENSING

Jurisdiction:

State of Nevada

Type of License:

Business

License Number:

NV19641000204

Jurisdiction:

Type of License: _____

License Number: _____

8. CERTIFICATIONS

CERTIFIED BY:

Disadvantage Business Enterprise: _____

Minority Business Enterprise: _____

Woman Owned Enterprise: _____

Small Business Enterprise: _____

Other (_____): _____

9. BONDING INFORMATION

Bonding Company: Great American Insurance Company

Address: 301 E 4th Street

Cincinnati, OH 45202

Bonding Agent: Andrea Cantlon

Address: 301 E 4th Street

Cincinnati, OH 45202

Contact Name: Andrea Cantlon

Phone: 513-369-5000

Aggregate Bonding Capacity: \$100,000,000.00

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

10. FINANCIAL INFORMATION

Financial Institution: PNC Bank

Address: 350 South Grand Ave ste 3850

Los Angeles, CA 90071

Account Manager: Lisa Pinckney

Phone: 626-229-6223

11. EXPERIENCE:

~~Current Experience:~~

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

~~Previous Experience:~~

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

~~Has firm listed in Section 1 ever failed to complete a construction contract awarded to it?~~

~~YES NO~~

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

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

~~YES NO~~

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

~~Are there any judgments, claims, disputes or litigation pending or outstanding involving the firm listed in Section 1 or any of its officers (or any of its partners if a partnership or any of the individual entities if a joint venture)?~~

~~YES NO~~

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

12. SAFETY PROGRAM:

~~Name of Contractor's Safety Officer: _____~~

~~Include the following as attachments:~~

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

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

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

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

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

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

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

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

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

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

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

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

13. EQUIPMENT:

MAJOR EQUIPMENT:

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

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

NAME OF ORGANIZATION: Western Nevada Supply Company

BY: 

TITLE: Estimator

DATED: 2/9/2024

NOTARY ATTEST:

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 9 DAY OF Feb, 2024

NOTARY PUBLIC - STATE OF Nevada

MY COMMISSION EXPIRES: 2/1/26

NOTARY SIGNATURE: 



REQUIRED ATTACHMENTS

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

SCHEDULE A

CURRENT EXPERIENCE

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
TMWA 7th St BPS & Main	Name: TMWA Address: 1355 Capital Blvd Reno, NV Telephone: 775-834-8168	Name: Kes Vitkus Company: TMWA Telephone: 775-834-8168	06/01/2023	Pipeline & BPS	Active	\$971K
Echo-Moya Blvd Extension	Name: DP-RTA-STEAD, LLC Address: 5500 Equity Dr Reno, NV Telephone: 775-335-0172	Name: Vince Griffith Company: REC Telephone: 775-852-5700	2/5/2024	Pipeline & Utilities	Active	\$1.685M
SVGID Highland Trans Main	Name: Sun Valley GID Address: 5000 Sun Valley Blvd Sparks, NV Telephone: 775-673-2220	Name: Steve Brigman Company: Shaw Telephone: 775-329-5559	2/6/2024	Water Main	Active	\$995K
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				

SCHEDULE B

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

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
Stonebrook Sub Div's	Name: Denver Street Apts, LLC Address: Sparks, NV Telephone: 435-294-2376	Name: Matthew Pollard Company: Wood Rodgers Telephone: 775-823-4068	01/01/2020	Subdivision	Complete	\$2.5M
Yellow Brick Rd Pipeline	Name: Lander County Address: 318 GID St, Austin, NV Telephone: 775-964-2676	Name: Marty Ugalde Company: Day Engineering Telephone: 775-423-9090	05/29/2021	Water/Sewer Pipeline	Complete	\$350K
Carson E-W Main Ph2	Name: Carson City Pub Works Address: 3505 Butti Carson City Telephone: 775-887-2355	Name: Carson City Pub Works Company: Telephone: 775-887-2355	06/20/2019	Water Pipeline	Complete	\$994K
KGID 2021 Material Procurement	Name: KGID Address: Stateline, NV Telephone: 775-588-3548	Name: Matt Van Dyne Company: DOWL/FWE Telephone: 775-851-4788	5/01/2022	Water Materials	Complete	\$198K
KGID 2023 Material Procurement	Name: KGID Address: Stateline, NV Telephone: 775-588-3548	Name: Matt Van Dyne Company: DOWL/FWE Telephone: 775-851-4788	5/01/2023	Water Materials	Complete	\$298K
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				

BID BOND

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

BIDDER (Name and Address): Western Nevada Supply Co.
950 S. Rock Blvd
Sparks, NV 89431

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

OWNER (Name and Address): Kingsbury General Improvement District
PO Box 2220
Stateline, Nevada 89449

BID

Bid Due Date: February 12, 2024

Description (Project Name— Include Location): Kingsbury General Improvement District 2024 Water Main Replacement Project; Stateline, Nevada

BOND

Bond Number: N/A

Date: February 7, 2024

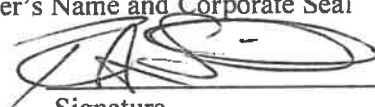
Penal sum Five Percent of Total Amount Bid \$ 5% of Total Amount Bid
(Words) (Figures)

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

BIDDER

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

By:

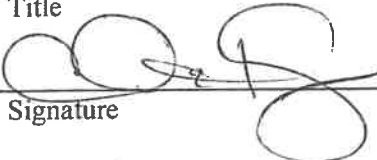


Signature

Rodney Smith
Print Name

Estimator
Title

Attest:



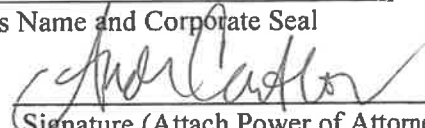
Signature

Title Witness

SURETY

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

By:

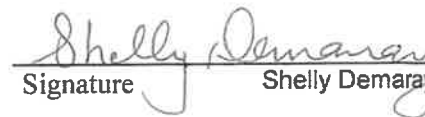


Signature (Attach Power of Attorney)

Andrea Cantlon
Print Name

Attorney-in-Fact
Title

Attest:



Signature

Shelly Demaray
Title Witness

Note: Addresses are to be used for giving any required notice.

Provide execution by any additional parties, such as joint venturers, if necessary.

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

GREAT AMERICAN INSURANCE COMPANY®

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

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

No. 0 21731

POWER OF ATTORNEY

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

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

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

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

Attest

GREAT AMERICAN INSURANCE COMPANY



Atty L C B

Assistant Secretary

Mark V Vicario

Divisional Senior Vice President

MARK VICARIO (877-377-2405)

STATE OF OHIO, COUNTY OF HAMILTON - ss:

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



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

Susan A Kohorst

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

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

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

CERTIFICATION

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

Signed and sealed this 7th day of February, 2024



Atty L C B

Assistant Secretary

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE WESTERN NEVADA SUPPLY CO.

Nevada Business Identification # NV19641000204
Expiration Date: 01/31/2025

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 12/30/2023.



FVAguilar

Certificate Number: B202312304232929
You may verify this certificate
online at <http://www.nvsos.gov>

FRANCISCO V. AGUILAR
Secretary of State



C

February 12, 2024

Kingsbury General Improvement District
PO Box 2220
Stateline, NV 89449

Re: Recommendation of Award for: KGID 2024 Water Main Replacement Project

Dear Mitchell S. Dion,

On February 12, 2024 DOWL held a bid opening for the 2024 Water Main Replacement Project on behalf of Kingsbury General Improvement District. Bid information was compiled and Western Nevada Supply is the apparent low bidder with a bid price of \$718,923.03.

DOWL has evaluated the Western Nevada Supply Bid and finds that it complies with the prescribed requirements of the Bid Form, and therefore is considered "responsive". We have worked with Western Nevada Supply many times in the past and have had positive experiences; the consensus is that Western Nevada Supply is qualified to perform and complete the procurement associated with this project. Lastly, a search of the Secretary of State database shows that they are in good standing.

Western Nevada Supply has over 60 years of experience in the construction industry and has performed similar projects in the past. Based on a review of their bid and background check, DOWL finds Western Nevada Supply as being a "responsible" Bidder and we recommend awarding them the Procurement Contract.

I have attached the bid tab for your reference.

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

Regards,

A handwritten signature in blue ink that reads "Travis Marshall".

Travis Marshall, P.E.

Attached: Bid Tabulation

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

**TITLE: APPROVAL OF REPAYMENT PLAN FOR INDEBTEDNESS OF 313
TRAMWAY DRIVE #16**

For Discussion and Possible Action. Discussion and possible action to approve 48-month repayment plan to resolve indebtedness of 313 Tramway #16

MEETING DATE: 20 February 2024

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: It is recommended the Board of Trustees accept the 48-month repayment plan for 313 Tramway #16 and authorize the General Manager to execute appropriate documents for repayment.

BACKGROUND INFORMATION:

The district has three accounts behind in payments exceeding \$40k which the Board of Trustees directed to be brought to the public hearing for placement on the tax roll for collection. One of those accounts (Account number 001956-000, parcel number 1319-30-520-017) had a balance of approximately \$82,086.41 as of January 2024. The owner (Mr. Harris) contacted the district with the intention of correcting the deficiency. Through discussions, it was determined that the owner could commit to a 48-month plan and commenced to initiate payments for current monthly and a back payment. He was told this exceeded management's authority, and it would be brought to the Board of Trustees for consideration.

The owner stated he fell behind on payments as bills were not being forwarded. He accepted responsibility for the back payment and the fees assessed. However, he indicated that obtaining financing for this debt was not available in conventional means. While the amount of due is very high and length of time is beyond the district's normal repayment plans, full payment and restoration of the account is the desired outcome. The action to place in public hearing resulted in positive contact and response by this customer. Higher monthly payments (shorter period) increase the likelihood of a gaff. Should an interruption of payments occur, the district can resume the process for collection on the tax rolls, in the interim the current lien remains on the property which would be collected should the property be sold or transferred.

INCLUDED:

- (A) Summary of indebtedness
- (B) 48-month payment schedule
- (C) 24-month payment schedule
- (D) 12-month payment schedule

Fund impacted by above action:

- | | |
|---|---|
| <input checked="" 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 |

Account 001956-000 313 TRAMWAY DR #16

Summary

	Past due balance	Estimated new bill	Estimated Payments for past due	Current bill Payment due	Total Payment Due	New Account Balance
Feb-2024	\$82,086.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$78,666.41
Mar-2024	\$78,666.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$75,246.41
Apr-2024	\$75,246.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$71,826.41
May-2024	\$71,826.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$68,406.41
Jun-2024	\$68,406.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$64,986.41
Jul-2024	\$64,986.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$61,566.41
Aug-2024	\$61,566.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$58,146.41
Sep-2024	\$58,146.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$54,726.41
Oct-2024	\$54,726.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$51,306.41
Nov-2024	\$51,306.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$47,886.41
Dec-2024	\$47,886.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$44,466.41
Jan-2025	\$44,466.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$41,046.41
Feb-2025	\$41,046.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$37,626.41
Mar-2025	\$37,626.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$34,206.41
Apr-2025	\$34,206.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$30,786.41
May-2025	\$30,786.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$27,366.41
Jun-2025	\$27,366.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$23,946.41
Jul-2025	\$23,946.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$20,526.41
Aug-2025	\$20,526.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$17,106.41
Sep-2025	\$17,106.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$13,686.41
Oct-2025	\$13,686.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$10,266.41
Nov-2025	\$10,266.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$6,846.41
Dec-2025	\$6,846.41	\$180.00	-\$3,420.00	-\$180.00	-\$3,600.00	\$3,426.41
Jan-2026	\$3,426.41	\$180.00	-\$3,426.41	-\$180.00	-\$3,606.41	\$0.00
Feb-2026	\$0.00	\$180.00	\$0.00	-\$180.00	-\$180.00	\$0.00
Mar-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Apr-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
May-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Jun-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Jul-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Aug-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Sep-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Oct-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Nov-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Dec-2026	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Jan-2027	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Feb-2027	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Mar-2027	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Apr-2027	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
May-2027	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00
Jun-2027	\$0.00	\$180.00		-\$180.00	-\$180.00	\$0.00

Account 001956-000

313 TRAMWAY DR #16

48 Month

	Previous balance	*Estimated new bill Master meter	10% late fee	1.5% late fee	Past due balance	Estimated Payments for past due	*Estimated Current bill Payment	Total Payment Due	New Account Balance
Jan-2024	\$80,574.73	\$179.05	\$148.51	\$1,184.12	\$82,086.41			-\$1,890.00	\$80,196.41
Feb-2024	\$80,196.41	\$179.52	\$151.17	\$1,180.28	\$81,707.38	-\$1,702.00	-\$179.52	-\$1,881.52	\$80,005.38
Mar-2024	\$80,005.38	\$179.70			\$80,005.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$78,303.38
Apr-2024	\$78,303.38	\$179.70			\$78,303.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$76,601.38
May-2024	\$76,601.38	\$179.70			\$76,601.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$74,899.38
Jun-2024	\$74,899.38	\$179.70			\$74,899.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$73,197.38
Jul-2024	\$73,197.38	\$179.70			\$73,197.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$71,495.38
Aug-2024	\$71,495.38	\$179.70			\$71,495.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$69,793.38
Sep-2024	\$69,793.38	\$179.70			\$69,793.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$68,091.38
Oct-2024	\$68,091.38	\$179.70			\$68,091.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$66,389.38
Nov-2024	\$66,389.38	\$179.70			\$66,389.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$64,687.38
Dec-2024	\$64,687.38	\$179.70			\$64,687.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$62,985.38
Jan-2025	\$62,985.38	\$179.70			\$62,985.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$61,283.38
Feb-2025	\$61,283.38	\$179.70			\$61,283.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$59,581.38
Mar-2025	\$59,581.38	\$179.70			\$59,581.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$57,879.38
Apr-2025	\$57,879.38	\$179.70			\$57,879.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$56,177.38
May-2025	\$56,177.38	\$179.70			\$56,177.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$54,475.38
Jun-2025	\$54,475.38	\$179.70			\$54,475.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$52,773.38
Jul-2025	\$52,773.38	\$179.70			\$52,773.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$51,071.38
Aug-2025	\$51,071.38	\$179.70			\$51,071.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$49,369.38
Sep-2025	\$49,369.38	\$179.70			\$49,369.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$47,667.38
Oct-2025	\$47,667.38	\$179.70			\$47,667.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$45,965.38
Nov-2025	\$45,965.38	\$179.70			\$45,965.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$44,263.38
Dec-2025	\$44,263.38	\$179.70			\$44,263.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$42,561.38
Jan-2026	\$42,561.38	\$179.70			\$42,561.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$40,859.38
Feb-2026	\$40,859.38	\$179.70			\$40,859.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$39,157.38
Mar-2026	\$39,157.38	\$179.70			\$39,157.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$37,455.38
Apr-2026	\$37,455.38	\$179.70			\$37,455.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$35,753.38
May-2026	\$35,753.38	\$179.70			\$35,753.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$34,051.38
Jun-2026	\$34,051.38	\$179.70			\$34,051.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$32,349.38
Jul-2026	\$32,349.38	\$179.70			\$32,349.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$30,647.38
Aug-2026	\$30,647.38	\$179.70			\$30,647.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$28,945.38
Sep-2026	\$28,945.38	\$179.70			\$28,945.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$27,243.38
Oct-2026	\$27,243.38	\$179.70			\$27,243.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$25,541.38
Nov-2026	\$25,541.38	\$179.70			\$25,541.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$23,839.38
Dec-2026	\$23,839.38	\$179.70			\$23,839.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$22,137.38
Jan-2027	\$22,137.38	\$179.70			\$22,137.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$20,435.38
Feb-2027	\$20,435.38	\$179.70			\$20,435.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$18,733.38
Mar-2027	\$18,733.38	\$179.70			\$18,733.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$17,031.38
Apr-2027	\$17,031.38	\$179.70			\$17,031.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$15,329.38
May-2027	\$15,329.38	\$179.70			\$15,329.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$13,627.38
Jun-2027	\$13,627.38	\$179.70			\$13,627.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$11,925.38
Jul-2027	\$11,925.38	\$179.70			\$11,925.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$10,223.38
Aug-2027	\$10,223.38	\$179.70			\$10,223.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$8,521.38
Sep-2027	\$8,521.38	\$179.70			\$8,521.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$6,819.38
Oct-2027	\$6,819.38	\$179.70			\$6,819.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$5,117.38
Nov-2027	\$5,117.38	\$179.70			\$5,117.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$3,415.38
Dec-2027	\$3,415.38	\$179.70			\$3,415.38	-\$1,702.00	-\$179.70	-\$1,881.70	\$1,713.38
Jan-2028	\$1,713.38	\$179.70			\$1,713.38	-\$1,713.38	-\$179.70	-\$1,893.08	\$0.00

*This account is serviced by a master meter. The water cannot be turned off to the individual unit. The consumption is split evenly between each unit serviced by the master meter. New billing cost is estimated and will change monthly due to consumption.

Account 001956-000 313 TRAMWAY DR #16

24 Months

	Previous balance	*Estimated new bill Master meter	10% late fee	1.5% late fee	Past due balance	Estimated Payments for past due	*Estimated Current bill Payment due	Total Payment Due	New Account Balance
Jan-2024	\$80,574.73	\$179.05	\$148.51	\$1,184.12	\$82,086.41			-\$1,890.00	\$80,196.41
Feb-2024	\$80,196.41	\$179.52	\$151.17	\$1,180.28	\$81,707.38	-\$3,405.00	-\$179.52	-\$3,584.52	\$78,302.38
Mar-2024	\$78,302.38	\$179.70			\$78,302.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$74,897.38
Apr-2024	\$74,897.38	\$179.70			\$74,897.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$71,492.38
May-2024	\$71,492.38	\$179.70			\$71,492.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$68,087.38
Jun-2024	\$68,087.38	\$179.70			\$68,087.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$64,682.38
Jul-2024	\$64,682.38	\$179.70			\$64,682.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$61,277.38
Aug-2024	\$61,277.38	\$179.70			\$61,277.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$57,872.38
Sep-2024	\$57,872.38	\$179.70			\$57,872.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$54,467.38
Oct-2024	\$54,467.38	\$179.70			\$54,467.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$51,062.38
Nov-2024	\$51,062.38	\$179.70			\$51,062.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$47,657.38
Dec-2024	\$47,657.38	\$179.70			\$47,657.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$44,252.38
Jan-2025	\$44,252.38	\$179.70			\$44,252.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$40,847.38
Feb-2025	\$40,847.38	\$179.70			\$40,847.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$37,442.38
Mar-2025	\$37,442.38	\$179.70			\$37,442.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$34,037.38
Apr-2025	\$34,037.38	\$179.70			\$34,037.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$30,632.38
May-2025	\$30,632.38	\$179.70			\$30,632.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$27,227.38
Jun-2025	\$27,227.38	\$179.70			\$27,227.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$23,822.38
Jul-2025	\$23,822.38	\$179.70			\$23,822.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$20,417.38
Aug-2025	\$20,417.38	\$179.70			\$20,417.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$17,012.38
Sep-2025	\$17,012.38	\$179.70			\$17,012.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$13,607.38
Oct-2025	\$13,607.38	\$179.70			\$13,607.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$10,202.38
Nov-2025	\$10,202.38	\$179.70			\$10,202.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$6,797.38
Dec-2025	\$6,797.38	\$179.70			\$6,797.38	-\$3,405.00	-\$179.70	-\$3,584.70	\$3,392.38
Jan-2026	\$3,392.38	\$179.70			\$3,392.38	-\$3,392.38	-\$179.70	-\$3,572.08	\$0.00

*This account is serviced by a master meter. The water cannot be turned off to the individual unit. The consumption is split evenly between each unit serviced by the master meter. New billing cost is estimated and will change monthly due to consumption.

Account 001956-000

313 TRAMWAY DR #16

12 Months

	Previous balance	*Estimated new bill Master meter	10% late fee	1.5% late fee	Past due balance	Estimated Payments for past due	*Estimated Current bill Payment due	Total Payment Due	New Account Balance
Jan-2024	\$80,574.73	\$179.05	\$148.51	\$1,184.12	\$82,086.41			-\$1,890.00	\$80,196.41
Feb-2024	\$80,196.41	\$179.52	\$151.17	\$1,180.28	\$81,707.38	-\$6,810.00	-\$179.52	-\$6,989.52	\$74,897.38
Mar-2024	\$74,897.38	\$179.70			\$74,897.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$68,087.38
Apr-2024	\$68,087.38	\$179.70			\$68,087.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$61,277.38
May-2024	\$61,277.38	\$179.70			\$61,277.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$54,467.38
Jun-2024	\$54,467.38	\$179.70			\$54,467.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$47,657.38
Jul-2024	\$47,657.38	\$179.70			\$47,657.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$40,847.38
Aug-2024	\$40,847.38	\$179.70			\$40,847.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$34,037.38
Sep-2024	\$34,037.38	\$179.70			\$34,037.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$27,227.38
Oct-2024	\$27,227.38	\$179.70			\$27,227.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$20,417.38
Nov-2024	\$20,417.38	\$179.70			\$20,417.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$13,607.38
Dec-2024	\$13,607.38	\$179.70			\$13,607.38	-\$6,810.00	-\$179.70	-\$6,989.70	\$6,797.38
Jan-2025	\$6,797.38	\$179.70			\$6,797.38	-\$6,797.38	-\$179.70	-\$6,977.08	\$0.00

*This account is serviced by a master meter. The water cannot be turned off to the individual unit. The consumption is split evenly between each unit serviced by the master meter. New billing cost is estimated and will change monthly due to consumption.

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

PUBLIC HEARING

TITLE: PLACEMENT OF DELINQUENT ACCOUNTS ON TAX ROLE

For Discussion and Possible Action. Receive report, conduct hearing, receive report and adopt final determination to collect reported delinquencies on the Douglas County

MEETING DATE: 20 February 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Adopt the actions making final determination of indebtedness placing the following accounts on tax role and authorize the General Manager to implement the action. (3 individual motions)

- A) Determine that the property at 313 Tramway Dr. #16 APN 1319-30-520-017, is delinquent in the amount of \$ 81,707.38 which is to be placed on the tax rolls for collection.
- B) Determine that the property at 759 Boulder Ct. # Q APN 1319-30-514-017, is delinquent in the amount of \$ 90,138.61 which is to be placed on the tax rolls for collection.
- C) Determine that the property at 495 Tramway Dr. #12 APN 1319-30-710-012, is delinquent in the amount of \$ 88,899.15 which is to be placed on the tax rolls for collection.

BACKGROUND INFORMATION:

Consistent with the authority authorized in NRS 381.201 and 318.202, in November 2020, the district adopted changes to the district's ordinances to allow placement of delinquent bills on to the County Tax rolls for collection. The process is outlined in attachments 1 and 2. Attachment 3 is a list of three parcels in excess of \$40,000. Each of these are on master meters and there is not feasible manner to isolate them from water or sewer services.

During the December 2023 meeting February 20, 2024 was established as the date for public hearing on this matter. The district sent notifications to each property owner which one did respond (313 Tramway Dr. #16), and that matter was addressed earlier meeting.

This item includes a public hearing, and the format is as follows:

- 1. Opening/Welcome (specific to the public hearing) Board Chair
- 2. Presentation on proposed properties with indebtedness Mgmt
- 3. Open Public Hearing regarding the proposed action Board Chair
- 4. Close Public Hearing regarding the proposed action. Board Chair
- 5. Board discussion/action on adoption of proposed action. Board Chair

INCLUDED:

- (1) Letter from Minden Lawyers dated August 26, 2020
- (2) Process for delinquent accounts
- (3) List of delinquent accounts in excess of \$40,000
- (4) Notice of Publication
- (5) Attempted Notification 313 Tramway Dr. #16 APN 1319-30-520-017
- (6) Attempted Notification 759 Boulder Ct. # Q APN 1319-30-514-017
- (7) Attempted Notification 495 Tramway Dr. #12 APN 1319-30-710-012

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 |

Neal C. Falk, Esq.
falk@mindenlawyers.com
Admitted in Nevada
Florida

RECEIVED
AUG 28 2020

#1
Charles S. Zumpft, Esq.

K.G.I.D.

August 26, 2020

Sent via Email

Kingsbury G.I.D.
Attn: Cameron McKay
P.O. Box 2220
Stateline NV 89449

Re: Utility Delinquencies, Virginia Toy

Dear Cam:

As you are likely aware, KGID can place utility customer delinquencies on the Douglas County tax roll. NRS 318.201 and 318.202 outline the procedures for this method of collection. A brief summary is below:

1. Resolution

NRS 318.201(1) states that any GID board which has "adopted rates" pursuant to NRS 318 may "by resolution or separate resolutions" elect to have delinquent charges collected "together with and not separately from" the County's general taxes.

We understand that KGID has "adopted rates" but may not have adopted any resolution to collect delinquencies on the County tax roll. Therefore, KGID may wish to place this item on the agenda for an upcoming meeting.

2. Report

NRS 318.201(1) states that once the resolution is adopted, the GID board must prepare a report which describes each parcel of real property along with its delinquent charges for the year. The report must be filed with the GID Secretary and then set for hearing.

3. Notice for Hearing

NRS 318.201(5) states that the GID Secretary shall publish notice of the filing of the above report along with the date, time and location of the hearing in a newspaper of general circulation printed and published within the GID or, if none, then in a county publication in which the GID is located.

Notice must be published once a week for 2 weeks prior to the date set for hearing. Additionally, NRS 318.202(4) states that at least 10 days prior to the hearing, written notice shall be mailed to all persons owning land subject to the delinquencies and whose names and addresses appear on the last equalized assessment roll.

Lastly, NRS 318.202(3) states that the hearing notice shall set forth the schedule of fees/delinquencies, a description of the delinquent real property, the time(s) the charges became due, the number of installments in which the charges can be paid, the rate of interest not to exceed 6% per annum, a notification that the unpaid charges and interest shall constitute a lien on the property, and the time and place of the hearing.

4. Hearing

NRS 318.201(7) - (9) require the board to hear and consider all objections or protests to the report. The board may continue the hearing from time to time. Upon conclusion of the hearing, the board may adopt, revise, change, reduce or modify any charge or overrule any or all objections. Once the board makes its final decision on the utility delinquencies, the Secretary shall prepare and file a "final report" as set forth below.

5. Final Report

NRS 318.201(9) requires the Secretary to prepare the "final report" containing a description of each parcel receiving utility services and the amount of each delinquency. The Assessor shall then include the delinquencies on the tax roll.

6. Certification

NRS 318.202(7) states that after the board's final determination at hearing, the board shall certify to the county auditor a list of lots, as they appear on the current assessment roll, which are subject to the charges and interest to be entered against such lots. The board shall also certify the amount of installments for such charges. This certification must be completed before the County Treasurer posts taxes to the county tax roll.

7. Lien

NRS 318.201(10) states that the delinquencies shall constitute a lien against the lot or parcel against which the charge has been imposed "as of the time when the lien of taxes on the roll attach."

NRS 318.202(9) states that a lien against lots or parcels is not effective until the notice of lien (prepared separately for each lot/parcel) is delivered to the county recorder, recorded by the county recorder, and indexed in the real estate index.

8. Collection

NRS 318.201(11) states that the County Treasurer shall include the delinquencies with the taxes levied against the respective lots and parcels. The delinquencies shall be collected "at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the county."

9. Tax Sale

If the delinquencies are not paid along with the taxes, the County may force a tax sale. NRS 318.201(12) states that "[a]ll laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges."

10. Conclusion

Placing utility delinquencies on the Douglas County tax roll may be a cost effective and efficient method of collection for the district. Please let us know if you would like to discuss this matter and if we can further assist.

Very truly yours,

Minden Lawyers, LLC

Neal C. Kalk, Esq.

NCF/tma

**DELINQUENT SERVICE CHARGES
PROCEDURE FOR PLACING ON COUNTY TAX ROLL
(NRS 318.201)**

STEP ONE: STAFF PREPARES PROPOSED REPORT FOR BOARD CONSIDERATION

- Report contains description of each real property parcel which is delinquent on service charges
- Report lists delinquencies for each such parcel
- Report reflects that delinquencies increase daily due to ongoing charges and interest

STEP TWO: BOARD FILES REPORT WITH KGID SECRETARY

STEP THREE: SECRETARY GIVES NOTICE OF FILING REPORT & HEARING

- Notice of hearing and report published once a week for two weeks prior to date set for hearing
- Publication must be in newspaper of general circulation within District
- If none within District, then publication made in paper in county where District located
- Notice to reflect location, date and time of hearing and that report of utility delinquencies filed with Board to place delinquencies on county tax roll

STEP FOUR: SECRETARY ALSO MAILES WRITTEN NOTICE OF HEARING AND REPORT TO INDIVIDUAL DELINQUENT PARCEL OWNERS

- Must be mailed to address shown on assessment roll or as known to Secretary
- After adoption of report, notice to those delinquent parcel owners of future hearings on reports may be by publication only

STEP FIVE: PUBLIC HEARING

- Board considers all objections and has discretion to overrule same
- Board shall deem any "protest" untimely and improper (see attached Memo)
- Board makes final determination to collect reported delinquencies on tax roll

STEP SIX:

SECRETARY PREPARES AND FILES FINAL REPORT

- Final report contains description of each delinquent parcel and amount of delinquency
- Final report filed with county assessor for inclusion on assessment roll
- Our advice is for Secretary to file final report during the month of March each year

STEP SEVEN:

LIEN

- Amount of delinquent charges on final report constitute lien against delinquent lot or parcel
- Secretary should update/revise any previously recorded lien on said lot or parcel



PO Box 648, Carson City, NV 89702
 1071 S Carson St, Carson City, NV 89701
 (775) 881-1201 FAX: (775) 887-2408

Customer Account #: 4409

Legal Account

KINGSBURY GID (LEGAL ACCOUNT)

PO BOX 2220
 STATELINE, NV 89449

Jodi Lynn Dark says:

That she is a legal clerk of the
Record Courier a newspaper published
 Wednesday and Saturday
 at Gardnerville, in the State of Nevada.

Copy Line

2/7, 14 RC NOPH Feb 20

PO #:

AD #: 40247

of which a copy is hereto attached, was published
 in said newspaper for the full required period of 2
 time(s) commencing on **2/7/2024**
 and ending on, **2/14/2024**
 all days inclusive.

Signed:

Jodi Lynn Dark

Statement:

Date	Amount	Balance
2/14/24	175.12	175.12

#4-B



NOTICE OF PUBLIC HEARING
 Kingsbury General Improvement District will conduct a public hearing at
**160 Pine Ridge Drive, Stateline, NV 89449 on February 20, 2024, at
 5:00 p.m.** to accept the report and make determinations about placing
 delinquent accounts on the County Tax Roll:

313 Tramway Drive #16	APN#:1319-30-520-107	\$82,086.34
759 Boulder Court #Q	APN#:1319-30-514-017	\$88,492.81
495 Tramway Drive #12	APN#:1319-30-710-012	\$87,272.77

The agenda and report of delinquent properties will be available
 February 15, 2024, on the website (Kgid.org).

Pub Date: February 7, 14, 2024 **Ad # 40247**



775-588-3548

Mon-Thu 7am-4:30pm Fri 7a-3:30p

LARRY QUINCY HARRIS
9975 SAND KEY ST
LAS VEGAS, NV 89178-4855

Account Statement

#5-A

ACCOUNT INFORMATION

ACCOUNT: 001956-000
SERVICE ADDRESS: 313 TRAMWAY DR #16
SERVICE PERIOD: 12/1/2023 to 12/31/2023
BILLING DATE: 1/1/2024

DUE DATE: 1/31/2024

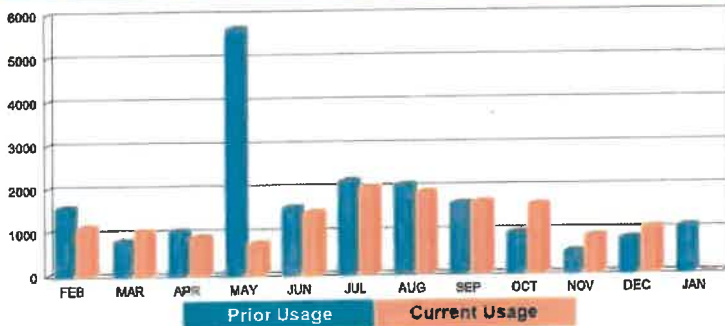
METER READING

Table with columns: Serial No, Previous Reading (Date, Reading), Current Reading (Date, Reading), Cons. Includes data for Serial No 10247732P.

SPECIAL MESSAGE

We are moving. On February 20, 2024, the Kingsbury General Improvement District office will be relocated to 160 Pine Ridge Drive. Our mailing address and phone numbers will remain the same. All charges become delinquent on the first day of the month following the due date, and are subject to a basic penalty of 10%. Thereafter, a penalty of 1 1/2% per month for non-payment of the charges and basic penalty shall be imposed. Failure to pay shall result in discontinuance of service and a lien against the property.

USAGE HISTORY



Payment Coupon

ACCOUNT INFORMATION

PLEASE RETURN THIS PORTION ALONG WITH YOUR PAYMENT

ACCOUNT: 001956-000
SERVICE ADDRESS: 313 TRAMWAY DR #16
SERVICE PERIOD: 12/1/2023 to 12/31/2023
BILLING DATE: 1/1/2024

DUE DATE: 1/31/2024

LARRY QUINCY HARRIS
9975 SAND KEY ST
LAS VEGAS, NV 89178-4855

CURRENT CHARGES

Water 94.15
Sewer 60.40
Snow 24.50

TOTAL CURRENT CHARGES 179.05

BILL SUMMARY

Previous Balance 80,574.73
Payments Received 0.00
1.5% Penalties 1,184.12
10% Penalties 148.51
Additional Billing 0.00
Current Charges 179.05
TOTAL AMOUNT DUE 82,086.41

AMOUNT DUE

TOTAL AMOUNT DUE BY 1/31/2024 82,086.41

AMOUNT ENCLOSED

Empty box for amount enclosed

REMIT PAYMENT TO:

KINGSBURY GID
PO BOX 2220
STATELINE, NEVADA 89449

Tracking Number:

70022030000001532052

 Copy  Add to Informed Delivery

Latest Update

Your item was delivered to an individual at the address at 11:09 am on January 27, 2024 in LAS VEGAS, NV 89178.

Get More Out of USPS Tracking:

 USPS Tracking Plus®

Delivered

Delivered, Left with Individual

LAS VEGAS, NV 89178
January 27, 2024, 11:09 am

Departed USPS Regional Facility

LAS VEGAS NV DISTRIBUTION CENTER
January 27, 2024, 8:42 am

Arrived at USPS Regional Facility

LAS VEGAS NV DISTRIBUTION CENTER
January 25, 2024, 6:38 pm

In Transit to Next Facility

January 16, 2024

Arrived at USPS Regional Facility

LOS ANGELES CA DISTRIBUTION CENTER
January 10, 2024, 7:23 am

Arrived at USPS Regional Facility

RENO NV DISTRIBUTION CENTER
January 8, 2024, 9:12 pm

[Hide Tracking History](#)

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Larry Quincy Harris
 9975 Sand Key St.
 Las Vegas, NV 89178-4855



9590 9402 5002 9063 3247 10

2. Article Number (Transfer from service label)

7002 2030 0000 0153 2052

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

- D. Is delivery address different from item 1? Yes
- If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Insured Mail Restricted Delivery (over \$500)
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

Domestic Return Receipt

1/8/24

#6-A



Mon-Thu 7am-4:30pm Fri 7a-3:30p

THOMAS KASCHEK
P. O. BOX 5141
STATELINE, NV 89449

Account Statement

ACCOUNT INFORMATION

ACCOUNT: 002076-000
SERVICE ADDRESS: 759 BOULDER CT. #Q
SERVICE PERIOD: 11/1/2023 to 11/30/2023
BILLING DATE: 12/1/2023

DUE DATE: 12/31/2023

METER READING

Serial No	Previous Reading		Current Reading		Cons
	Date	Reading	Date	Reading	
12052665Q	10/31/2023	278990	11/30/2023	279925	935

CURRENT CHARGES

Water 94.25
Sewer 60.40
Snow 20.25

TOTAL CURRENT CHARGES 174.90

BILL SUMMARY

Previous Balance 85,290.13
Payments Received 0.00
1.5% Penalties 1,255.94
10% Penalties 156.14
Additional Billing 0.00
Current Charges 174.90
TOTAL AMOUNT DUE 86,877.11

AMOUNT DUE
TOTAL AMOUNT DUE BY 12/31/2023 86,877.11

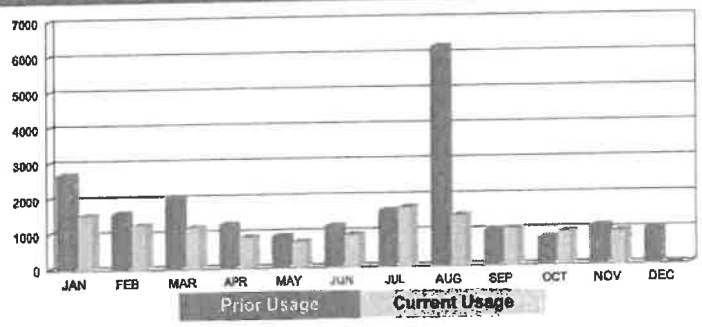
AMOUNT ENCLOSED
 REMIT PAYMENT TO:

KINGSBURY GID
PO BOX 2220
STATELINE, NEVADA 89449

SPECIAL MESSAGE

Happy Holidays from Kingsbury G.I.D.
During these shorter days, please remain vigilant. Weather and road conditions change rapidly; our people will be out on the roads cleaning drains and providing services. Street sweepers and snowplows are large but have limited visibility, remember to stay back, and pass only when the driver yields the right of way to you. Safety on the roadways depends upon all of us.
Unpaid balances are delinquent first day of the month following the billing cycle and will be applied in accordance with the District ordinances.

USAGE HISTORY



Payment Coupon

ACCOUNT INFORMATION
PLEASE RETURN THIS PORTION ALONG WITH YOUR PAYMENT

ACCOUNT: 002076-000
SERVICE ADDRESS: 759 BOULDER CT. #Q
SERVICE PERIOD: 11/1/2023 to 11/30/2023
BILLING DATE: 12/1/2023

DUE DATE: 12/31/2023

THOMAS KASCHEK
P. O. BOX 5141
STATELINE, NV 89449

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
 Thomas Kaschek
 P.O. Box 5141
 State line, NV 89449



9590 9402 5002 9063 3246 80

2. Article Number (Transfer from service label)

COMPLETE THIS SECTION ON DELIVERY

#6B

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Insured Mail Restricted Delivery (over \$500)
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

0.63
 Cent 4.98 14.35
 Return 8.53 * 3.55

USPS TRACKING#



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

9590 9402 5002 9063 3246 80

United States
Postal Service

• Sender: Please print your name, address, and ZIP+4® in this box•

Kingsbury G.I.O.
P.O. Box 2220
Stateline, NV 89449-2220

#6-D

Latest Update

Your item has been delivered to the original sender at 1:04 pm on January 31, 2024 in STATELINE, NV 89449.

Get More Out of USPS Tracking:

 USPS Tracking Plus®

Delivered

Delivered, To Original Sender

STATELINE, NV 89449
January 31, 2024, 1:04 pm

Available for Pickup

STATELINE
223 KINGSBURY GRADE
STATELINE NV 89449-9997
M-F 1000-1700; SAT 1000-1300
January 29, 2024, 1:06 pm

Arrived at Post Office

STATELINE, NV 89449
January 29, 2024, 1:02 pm

Arrived at USPS Regional Facility

RENO NV DISTRIBUTION CENTER
January 27, 2024, 10:35 am

Arrived at USPS Regional Facility

HARRISBURG PA DISTRIBUTION CENTER
January 22, 2024, 4:20 am

In Transit to Next Facility

January 20, 2024

Arrived at USPS Regional Facility

SCRANTON PA DISTRIBUTION CENTER
January 16, 2024, 7:02 pm

Arrived at USPS Regional Facility

LEHIGH VALLEY PA DISTRIBUTION CENTER
January 16, 2024, 8:32 am

Arrived at USPS Regional Facility

HARRISBURG PA DISTRIBUTION CENTER
January 15, 2024, 4:04 pm

Unclaimed/Being Returned to Sender

PLYMOUTH, PA 18651
January 8, 2024, 8:41 am

- **Reminder to Schedule Redelivery of your item**
December 19, 2023
- **Notice Left (No Authorized Recipient Available)**
PLYMOUTH, PA 18651
December 14, 2023, 10:47 am
- **Out for Delivery**
PLYMOUTH, PA 18651
December 14, 2023, 7:23 am
- **Arrived at Post Office**
PLYMOUTH, PA 18651
December 14, 2023, 7:12 am
- **Arrived at USPS Regional Facility**
SCRANTON PA DISTRIBUTION CENTER
December 13, 2023, 7:17 pm
- **Arrived at USPS Regional Facility**
LEHIGH VALLEY PA DISTRIBUTION CENTER
December 13, 2023, 10:27 am
- **Arrived at USPS Regional Facility**
RENO NV DISTRIBUTION CENTER
December 9, 2023, 11:01 am
- **Forwarded**
STATELINE, NV
December 8, 2023, 8:55 am
- **Arrived at Post Office**
STATELINE, NV 89449
December 8, 2023, 8:54 am
- **Departed Post Office**
STATELINE, NV 89449
December 7, 2023, 4:48 pm
- **USPS in possession of item**
STATELINE, NV 89449
December 7, 2023, 4:31 pm
- **USPS in possession of item**
STATELINE, NV 89449
December 7, 2023, 4:31 pm
- [Hide Tracking History](#)



775-588-3548

Mon-Thu 7am-4:30pm Fri 7a-3:30p



#7-A

Account Statement

ACCOUNT INFORMATION

ACCOUNT: 002095-000
SERVICE ADDRESS: 495 TRAMWAY DR #12
SERVICE PERIOD: 11/1/2023 to 11/30/2023
BILLING DATE: 12/1/2023

DUE DATE: 12/31/2023

METER READING

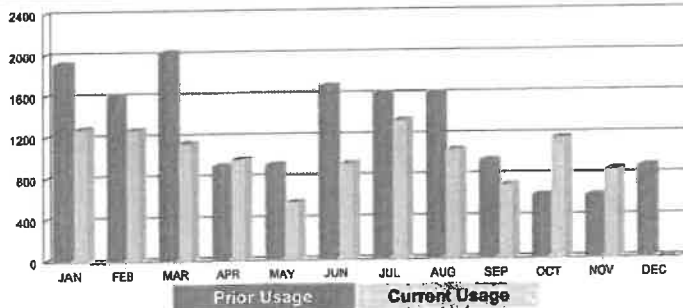
Serial No	Previous Reading		Current Reading		Cons
	Date	Reading	Date	Reading	
11645763L	10/31/2023	190507	11/30/2023	191357	850

CONSOLIDATED PRACTICE MGMT
 THOMAS KASCHEK
 P. O. BOX 5141
 STATELINE, NV 89449

SPECIAL MESSAGE

Happy Holidays from Kingsbury G.I.D.
 During these shorter days, please remain vigilant. Weather and road conditions change rapidly; our people will be out on the roads cleaning drains and providing services. Street sweepers and snowplows are large but have limited visibility, remember to stay back, and pass only when the driver yields the right of way to you. Safety on the roadways depends upon all of us.
 Unpaid balances are delinquent first day of the month following the billing cycle and will be applied in accordance with the District ordinances.

USAGE HISTORY



CURRENT CHARGES

Water	93.69
Sewer	60.40
Snow	20.25
Serv Call	5.55
TOTAL CURRENT CHARGES	179.89

BILL SUMMARY

Previous Balance	84,104.51
Payments Received	0.00
1.5% Penalties	1,238.44
10% Penalties	154.25
Additional Billing	5.55
Current Charges	174.34
TOTAL AMOUNT DUE	85,677.09

Payment Coupon

ACCOUNT INFORMATION

PLEASE RETURN THIS PORTION ALONG WITH YOUR PAYMENT

ACCOUNT: 002095-000
SERVICE ADDRESS: 495 TRAMWAY DR #12
SERVICE PERIOD: 11/1/2023 to 11/30/2023
BILLING DATE: 12/1/2023

DUE DATE: 12/31/2023

CONSOLIDATED PRACTICE MGMT
 THOMAS KASCHEK
 P. O. BOX 5141
 STATELINE, NV 89449

AMOUNT DUE

TOTAL AMOUNT DUE BY 12/31/2023 85,677.09

AMOUNT ENCLOSED

REMIT PAYMENT TO:

KINGSBURY GID
 PO BOX 2220
 STATELINE, NEVADA 89449

#7-C

Tracking Number:

70022030000001532083

 Copy  Add to Informed Delivery

Latest Update

Your item could not be delivered on February 8, 2024 at 12:08 pm in STATELINE, NV 89449. It was held for the required number of days and is being returned to the sender.

Get More Out of USPS Tracking:

 USPS Tracking Plus[®]

Alert

Unclaimed/Being Returned to Sender

STATELINE, NV 89449
February 8, 2024, 12:08 pm

Reminder to pick up your item before February 5, 2024

STATELINE, NV 89449
January 27, 2024

Available for Pickup

STATELINE
223 KINGSBURY GRADE
STATELINE NV 89449-9997
M-F 1000-1700; SAT 1000-1300
January 22, 2024, 12:14 pm

Arrived at Post Office

STATELINE, NV 89449
January 22, 2024, 12:09 pm

In Transit to Next Facility

January 21, 2024

Arrived at USPS Regional Origin Facility

RENO NV DISTRIBUTION CENTER
January 19, 2024, 8:46 pm

Departed Post Office

STATELINE, NV 89449
January 19, 2024, 4:48 pm

USPS in possession of item

STATELINE, NV 89449
January 19, 2024, 1:17 pm

Hide Tracking History



P.O. Box 2220, Stateline, Nevada 89449

THOMAS J KASCHEK
PO BOX 5141
STATELINE, NV 89449

NOTICE OF PUBLIC HEARING

Kingsbury General Improvement District will conduct a public hearing at 160 Pine Ridge Drive, Stateline, NV 89449 on February 20, 2024, at 5:00 p.m. to accept the report and make determinations about placing delinquent accounts on the County Tax Roll:

313 Tramway Drive #16	APN#:1319-30-520-017	\$82,086.34
759 Boulder Court #Q	APN#:1319-30-514-017	\$88,492.81
495 Tramway Drive #12	APN#:1319-30-710-012	\$87,272.77

The agenda and report of delinquent properties will be available February 15, 2024 on the website (Kgid.org).

Judith A. Brewer

7002 2002 0000 0153 2083

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

Postage	\$ 8.53
Certified Fee	4.35
Return Receipt Fee (Endorsement Required)	3.55
Restricted Delivery Fee (Endorsement Required)	—
Total Postage & Fees	\$ 14.43

Postmark Here
JAN 19 2024

Sent To
THOMAS J KASCHEK
Street, Apt. No.
or PO Box No. **P.O. Box 5141**
City, State, ZIP+4
Stateline NV 89449 (Public Hearing)

PS Form 3800, June 2009 See Reverse for Instructions

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of February 20, 2024

Programs:

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

CIP program for 2023 Waterline and Road Improvement project is on schedule. Several vendors that have indicated an interest. The project is up to \$5.7 million so we hope that will get the qualified contractors, not ones just getting started.

Building 160 PineRidge project has progressed well, but due to NV energy we lost the 3-week schedule advance we had achieved and fallen behind. However, the move is underway, we adjusted the sequence and the rate of movement. It will be complete and final cleaning of building 255 Kingsbury will be accomplished on time to comply with the lease.

Snow plowing effort this year highlights the differencing variables of roads within the district; design, construction, overall quality. Each variable is reflected in the quality and service level provided. The lack of formal training and qualifications of the vendor is concerning. As we look into the next contract, we need to focus on better contractual controls regarding payment and work, district engagement in the decision processes and qualifications of the firm and operators.

Grant writing effort were interrupted by diversion of planned workload. We were unable to produce the necessary documents to make submission for the EPA Water& Energy Efficiency grant which the SCADA replacement was targeted. We are still planning for the Pump Station and Reservoir program (\$45 million) which is due in Aug. The WasteWater Gravity system alternative and Market Street Pump Station R&R (\$10.5 to \$11 million) is awaiting more detail from the masterplan effort. It is likely that we can submit for the SCADA renovation and upgrade (\$550 k) next year (we will be submitting this in the CIP budget for FY 25 but that will just be the planning/preliminary design phase.)

As a reminder, 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).

Met with Douglas County managers. The County Manager expressed concern about deficiencies in County funding across the board. Assistant County Manager is anxious to pursue property exchange for the Logging Road property... we are to follow up on that effort and need to initiate funding for clean up. There is a path that requires no upfront money on part of the district (which the County, as responsible party, does not qualify). There are a couple of issues, such as encroachments by F&B and documentation of spills on F & B land which need to be addressed.

Currently, the NV Public agency pool is 5.26%.

Received the Fy 2024 Audit Engagement Letter. This is consistent with our multi-year contract.

Customers:

We experienced a leak on Granite Springs Drive which left half a dozen residents without water for several hours.

Different weather patterns this year have changed some of the complaints. But common issue remains, driveways and the interface to roadways... we remain apprehensive to altering roadway design from original configurations which were engineered, constructed and approved by the County. Homeowners or their contactors may have altered the water course which is generally the source of the problem. When the district touches it, the perception is the district owns it..... this was the case with former board member that was able to direct the grant funding for stormwater improvement to “a fix” in front of his home that did not function as he intended it, resulting in a porifera of complaints from him for many years. As often cited, no good deed goes unpunished.

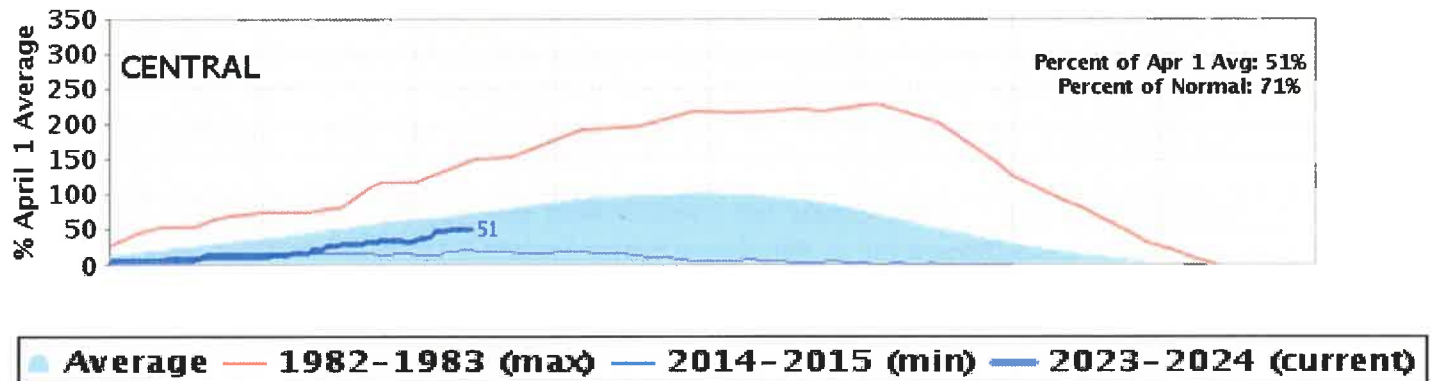
Associations and outside meetings:

Coalition of GIDs circulating information regarding temporary obstructions to hydrants. In addition, the AWWA will be taking this up in committee.

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

Water Resources:

Rain from the tropical express has pelted S. California and provided the basin and Central Sierras relief from the drought-like conditions. We are now at 71% or normal for the date and with a little more of the mild storms coming in we are in a dry winter pattern but well within the statistics to be normal. Additionally, early water releases from the dams in CA are allowing nearly full transfers to the Bay area and Southern California. On the heels of last year, this year is a good water year. Unfortunately, the trees are also responding and warm temperatures will promote growth activity early which if our seasonal drought (summer) is normal, these trees will be stressed in Aug/Sept/Oct.. making a Oct/Nov fires more likely.



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

KINGSBURY GENERAL IMPROVEMENT DISTRICT

**NOTICE INVITING SEALED PROPOSALS (BIDS)
2024-2025 WATER MAIN REPLACEMENT PROJECT**

**STATELINE, NEVADA
PWP No. DO-2024-179**

NOTICE: On February 16, 2024, Kingsbury General Improvement District, as Owner, invites and will receive proposals (bids), including any and all addenda, via electronic submission to DOWL's PlanetBids portal: <https://pbsystem.planetbids.com/portal/48213/portal-home>.

Bids will be accepted up to **2:00 PM on Friday, March 8, 2024**. Bids results will be made available on PlanetBids and by request.

The work generally involves replacement of approximately 6,700 linear feet of water main infrastructure and appurtenances within Tramway Drive and Tina Ct, as well as on Ponderosa Drive and inside the Ponderosa Mobile Home Park.

The Engineer's Opinion of Probable Construction Costs for this project is \$5,700,000.

A pre-bid conference will be held at **10:00 a.m. on Tuesday, February 27, 2024** at 160 Pine Ridge Drive, Stateline, NV 89449. Bid items to be considered "as equals" shall be submitted for consideration prior to the time of the pre-bid conference.

The project is anticipated to be awarded at the March 19, 2024 KGID Board Meeting and performed consistent with the permit conditions within the Tahoe Basin.

Documents may be examined, downloaded, and printed (at supplier's expense) online via the DOWL PlanetBids portal. For questions regarding this project, and for complete contract requirements, contact: Travis Marshall, P.E.; 775-284-7205; tmarshall@dowl.com.

All bidders shall be licensed and qualified by the Nevada State Contractor's Board to do the type of work contemplated for this project prior to the time of opening of said bids and shall be skilled and regularly engaged in the general class or type of work.

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

Mitch Dion

From: LGIP@NevadaTreasurer.gov
Sent: Monday, February 12, 2024 9:51 AM
To: Mitch Dion
Subject: JAN 24 RATE 5.2569717

This email was sent to you from the Local Government Investment Pool Office of the Nevada State Treasurer
101 North Carson Street, Suite 4
Carson City, Nevada 89701
775-684-5610 investment line
775-684-5776 Fax

THIS MESSAGE IS INTENDED ONLY FOR THE NAMED RECIPIENT. IF YOU ARE NOT THE INTENED RECIPIENT YOU ARE NOTIFIED THAT DISCLOSING, COPYING, DISTRIBUTING, OR TAKING ANY ACTION IN RELIANCE ON THE CONTENTS OF THIS INFORMATION IS STRICTLY PROHIBITED.



CPAs & BUSINESS ADVISORS

February 13, 2024

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

The following represents our understanding of the services we will provide to the Kingsbury General Improvement District (the “District”).

You have requested that we audit the governmental activities, the business-type activities, and fund information of the District, as of June 30, 2024, and for the year then ended, and the related notes, which collectively comprise the District’s basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management’s Discussion and Analysis
- Schedule of Changes in Net Pension Liability
- Schedule of Contributions – Pension
- Schedule of Funding Progress - OPEB
- Schedule of Changes in Net OPEB Liability and Related Ratios

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5441 Kietzke Ln., Ste. 150 | Reno, NV 89511-2094 | T 775.689.9100 | F 775.689.9299 | EOE

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Schedule of Capital Assets by Sources
- Capital Assets used in Operations of Governmental Funds by Function and Activity
- Changes in Capital Assets used in Operations of Governmental Funds by Function and Activity
- Statement of Revenue and Expenses - Budget and Actual - Sewer Utility Fund
- Statement of Cash Flows - Budget and Actual - Sewer Utility Fund
- Statement of Revenue and Expenses - Budget and Actual - Water Utility Fund
- Statement of Cash Flows - Budget and Actual - Water Utility Fund

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, in accordance with *Government Auditing Standards* and/or state or regulatory audit requirements. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
- d. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- e. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- f. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- h. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- i. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited

basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare the financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Maintain LeaseQuery schedules.
- Propose journal entries to be reviewed and approved by management.

We will not assume management responsibilities on behalf of the District. The District's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Tiffany Williamson is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, administrative charges and a technology fee. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$52,500.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management and the Board of Trustees the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Reno, Nevada. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Nevada law. Any unresolved Dispute shall be submitted to a federal or state court located in Reno, Nevada.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Tiffany Williamson, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

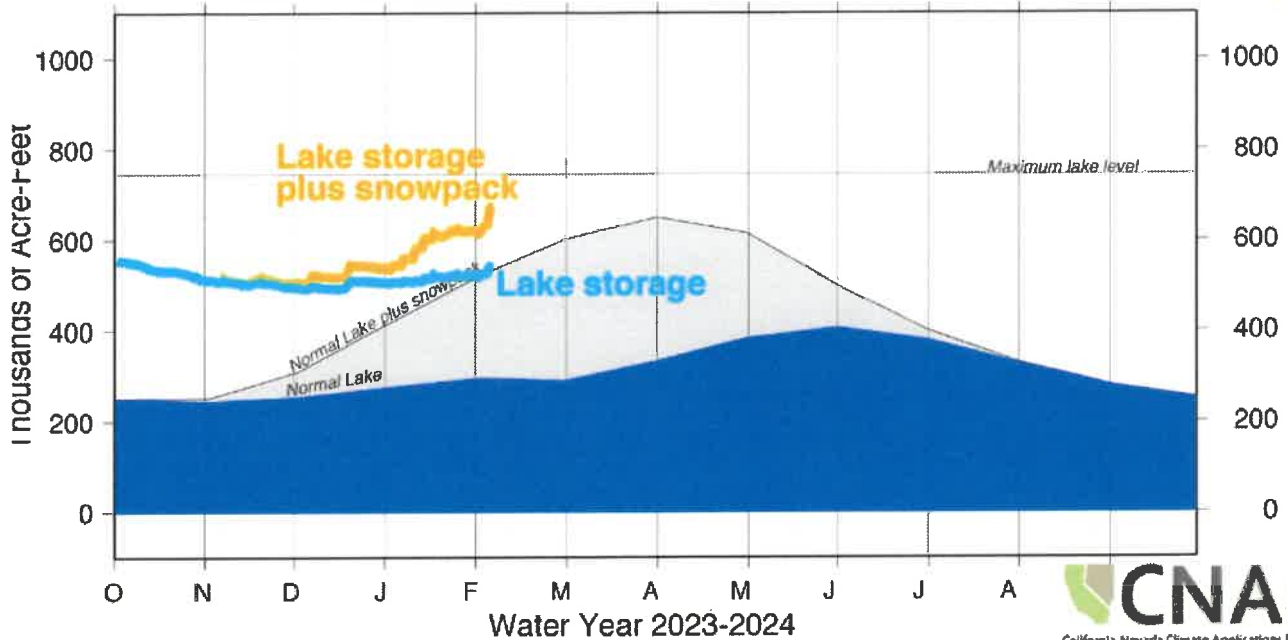
Acknowledged and agreed on behalf of the **Kingsbury General Improvement District** by:

Signature: _____
Mitch Dion, General Manager

Date: _____

Water Stored in Lake Tahoe (above rim) plus Snowpack

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



Future Work/In Progress/Concerns/Heads up

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

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

Note: I was not in the office for a couple of weeks due to a family emergency

Rental Properties (298 Kingsbury)

- Roof continues to need flashing and gutter repositioning
- Continuing search for janitorial services

General Information

- Met with digitizing company to start the process, follow up meeting scheduled
- Organizing and packing boxes for the move
- All employees attended an All Hands Meeting on January 25th
- Utility Billing Coordinator is auditing all accounts to make sure meter reads are working correctly
- Notifying inhouse vendors of our move

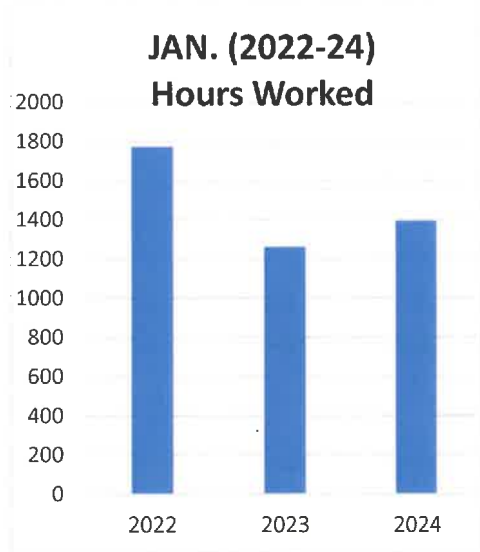
Human Resources

- Hired three temporary workers to assist with the roads and building move
- Brought an Administrative and Financial Analyst aboard
- Actively searching for Water Crew and Utility Operations Superintendent positions
- We are down one water crew member, due to an injury

SERVICE REQUEST (JAN. 23 vs JAN. 24)

JAN. 2023			JAN. 2024		
<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>REQUEST CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON			OFF/ON	2	100.00
INSPECTION	1	0.00	INSPECTION	19	0.00
LEAK	3	130.00	LEAK		
PROFILE	2	0.00	PROFILE	2	0.00
OFF	4	958.00	OFF	4	250.00
ESCROW	3	150.00	ESCROW	3	150.00
ON	2	100.00	ON	4	200.00
CHANGE			REPAIR	1	111.25
NEW			NEW		
REREAD	2	50.00	REREAD		
TAMPER			TAMPER	1	200.00
PLUM			FROZ	1	0.00
SEWER			SEWER		
ON CALL			ON CALL		
TOTAL	17	1388.00	TOTAL		1011.25

HOURS WORKED COMPARISON (JAN. 2022-2023-2024)



LIENS (FEBRUARY 2024)

LIEN LIST FEBRUARY 2024

NAME	PROPERTY ADDRESS	APN #	CUST. #	CURRENT AMT DUE	DATE LIENED	EXP
LARRY & PAMELA HARRIS	313 TRAMWAY DR. #16	1319-30-520-017	1956	81,707.38	1/22/10-6/16/17-6/15/23	6/15/2029
THOMAS KASCHEK	759 BOULDER CT. #Q	1319-30-514-017	2076	90,138.61	10/24/12-6/16/17-6/15/23	6/15/2029
CONSOLIDATED PRACTICES	495 TRAMWAY DR. #12	1319-30-710-012	2095	88,899.15	10/24/12-6/16/17-6/15/23	6/15/2029
VIRGINIA TOY	165 IRWIN A & B	1318-22-02-096	489	41,958.18	9/20/16-9/16/22	9/16/2028
WILLIAM HANCPOL	302 GRIFFIN CT	1319-18-212-002	1218	9,432.65	3/26/21	3/26/2027
			Total	312,135.97		



MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Matt Van Dyne, PE, Sr. Project Manager, DOWL
DATE: February 12, 2024
SUBJECT: Engineering Report for January 2024

GENERAL

- Assisted with general service request items and general correspondence.
- Updating the water CIP for the District's use for financial planning.

PROJECTS

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

- On-call construction observation will resume next summer.

Task Order #54: Sewer Master Plan

- The district provided an introduction excerpt to include in the final document.
- DOWL and the district discussed an amendment to the original task order to utilize the remaining budget to explore gravity sewer alternatives to the upper mountain. This amendment was presented to the awaiting direction.

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

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

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

- DOWL continues to work on project closeout tasks with the contractor and anticipates the project wrapping up next month. The Contractor continues to present change order matters to which DOWL is reviewing, denying, and encouraging the project to be closed out.
- DOWL has finalized the closeout submissions with NDEP-BSDW and is nearly complete with other closeout efforts, less the contractor closeout.

Task Order #62: Palisades Sewer Lift Station Rehabilitation Project

- DOWL completed the project closeout for this project and will close the contract.

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

- Coordination with the geotechnical consultant continues in effort to receive the design, details, specifications, and opinion of cost for DOWL to incorporate into the project. This must be completed by February 14th to be included in the overall project.

MEMORANDUM

- The material procurement bid was performed with bids due February 12th. The material procurement contract is anticipated to be brought to the Kingsbury GID February Board meeting for approval.
- The construction bid is anticipated to begin February 16th, a bid opening of March 8th, and bringing to the March 19th meeting of the Board of Trustees.

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- DOWL is working towards the 90% design to submitted and comments from the district at end of January.
- The two projects are being combined with the FY24 Water Main Project to bid as a single construction contract.
 - The risks of bidding two projects was considered as the funding for SRF must be isolated. DOWL was directed to continue, as the cost avoidance and time advantage was determined to be beneficial over risk of rebidding.
- The material procurement bid was performed with bids due February 12th. The material procurement contract is anticipated to be brought to the Kingsbury GID February Board meeting for approval.
- The construction bid is anticipated to begin February 16th, a bid opening of March 8th, and bringing to the March 19th Board meeting.

Task Orders on Agenda

- None

Mitch Dion

From: rkasa@kaserv.com
Sent: Tuesday, February 13, 2024 8:04 AM
To: Mitch Dion
Subject: FW: New Website Contact - Not receiving bills

Hi Mitch

I think the policy highlighted below needs to be changed. How would one know what to pay if one does not receive a bill.

See my email below that started this email string between your staff member and I.

Richard S Kasa
775-720-9685
rkasa@kaserv.com

From: Carrie Bauwens <carrie@kgid.org>
Sent: Tuesday, February 13, 2024 7:45 AM
To: Richard S Kasa <rkasa@kaserv.com>
Cc: Judy Brewer <judy@kgid.org>
Subject: RE: New Website Contact - Not receiving bills

Dear Richard Kasa,
Our records indicate your bill was mailed on January 4, 2024. Your February bill was mailed on February 6, 2024. Please note we have heard of and experienced delays and issues with delivery from USPS.

Per the ordinances, "failure to receive a bill does not relieve the Customer of liability." The bill is due the last day of the month. It is your responsibility to ensure payment is made whether the bill is received or not. You can enroll in electronic billing along with the paper bill. You can also call or log in to your online account to see the amount due.

The ordinances also state we can waive one late fee in a twelve (12) month period. We will waive the late fee posted on February 1, 2024, totaling \$23.69.

Kind regards,
~Carrie

Carrie Bauwens
Utility Billing Coordinator
Kingsbury General Improvement District
Phone: 775-588-3548 | **Fax:** 775-588-3541
Email: carrie@kgid.org
www.kgid.org
255 Kingsbury Grade Suite A - P.O. Box 2220 Stateline, NV 89449
Office hours: M-TH 7:00am-12:00pm and 12:30pm-4:30pm|Fri 7:00am-12:00pm and 12:30pm-3:30pm

From: Richard S Kasa <no-reply@ruralwaterimpact.com>
Sent: Monday, February 12, 2024 5:44 PM

To: Carrie Bauwens <carrie@kgid.org>; Judy Brewer <judy@kgid.org>

Subject: New Website Contact - Not receiving bills

You have received the following Customer Contact Submission Form from your website.

Date: Feb 12, 2024 5:43:37PM

Contact Name: Richard S Kasa

Email: rkasa@kaserv.com

Phone: 7757209685

Account Number: 000821-000

Service Address: 219 Chimney Rock Rd

Department: Billing Department

Subject: Not receiving bills

Comments:

For the 2nd time in a year, I have not received my monthly billing in the mail. This results in my account becoming delinquent. This is unacceptable. You folks must do a better job!!! I pay from an invoice so if I do not receive on, I can't pay. I will pay the bill online tonight but will not pay the late fee.

Sent from kgid.org

Sender's IP address 174.87.245.177

▪



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 Dr., 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

RECEIVED

JAN 22 2024

Initial: _____

January 12, 2024

Mr. Mitchell S. Dion
General Manager
Kingsbury General Improvement District
P. O. Box 2220
Stateline, NV 89449

Re: Annual Audit Report – Fiscal Year 2023

Dear Mr. Dion:

Pursuant to NRS 354.6245, the Department of Taxation is charged with the review of all annual audits to determine their compliance with statutes and/or regulations. The Department must also identify all violations of statute and/or regulations reported therein.

The Department has completed its review of your audit report and evaluated the plan of corrective action submitted by you for violations of statute and/or regulation identified on page 34 of the June 30, 2023 audit report.

Based on the evaluation the Department of Taxation has found your submitted plan to be satisfactory.

Should you have any questions, please do not hesitate to contact me at 775-684-2092 or e-mail me at tthorpe@tax.state.nv.us.

Sincerely,

Ande Thorpe
Budget Analyst
Local Government Finance
Department of Taxation



SRF Special Interest Rate Financing

NDEP, with the express written consent of the State Treasurer's Office, is excited to announce a special incentive, limited time, interest rate for public entities seeking a traditional loan. The loan incentive is meant to help stimulate interest in traditional loans that would distribute idle cash in the program and expedite infrastructure projects. The incentive is as follows:

- ◆ NDEP will offer up to \$100,000,000 of program funds to be loaned to eligible public entities at a rate of 1.00% interest for up to 30-years, or the life of the assets, whichever is shorter.

The following terms and conditions apply for this special incentive opportunity:

- 1) The loan recipient must be a public entity capable of issuing a municipal bond to secure the debt of the loan.
 - a) A public entity must issue a governing board commitment to utilize the DWSRF program for their infrastructure project. The commitment must include:
 - i) The entity has identified the chosen project(s) as a current need of the entity.
 - ii) The commitment of the entity to utilize the DWSRF for the chosen project.
 - iii) The authorized representatives of the entity to negotiate with NDEP for funding.
 - iv) The amount requested from the DWSRF for the project(s).
 - b) The project must be for constructing or rehabilitating capital infrastructure. While project planning and design cost are eligible for inclusion in the loan, the loan incentive is mostly intended for a construction project.
 - i) The project cannot be to refinance any existing SRF debt or borrower issued debt.
 - c) The system commitment must be adopted by their governing board **no later than June 30, 2025.**
- 2) A project being considered for the special incentive interest rate must be **ready to proceed.**

NOTE: This special incentive interest rate is intended to not only commit funding but spend down idle cash that will help demonstrate to Congress the need for more money for Nevada.

 - a) The project must be ready to be presented to the Board for Financing Water projects shortly after review from NDEP.
 - b) The project must be ready to proceed to a funding agreement as soon as possible after approval from the Board for Financing Water Projects.
 - c) The funds made available from this special incentive interest rate must be fully drawn within three years of loan execution, or the remaining funds are subject to de-obligation.
- 3) NDEP has up to \$100,000,000 it can offer for this program.
 - a) Funds may be awarded to one or many different entities.
 - b) Funds are available on a *first-come, first-served basis*. Funds may be committed

- i) NDEP must evaluate the project and entity for program eligibility before the project can be approved for the special incentive rate.
 - ii) Should the project or projects presented to NDEP for consideration exceed \$100,000,000, NDEP has the right to allocate the funding under this program utilizing factors such as the priority list rank of the project, community size, matching funds, and readiness to proceed.
- 4) The interest rate shall be 1.00% for up to 30 years, or the life of the assets, whichever is shorter.
- 5) The project may be subject to all federal equivalency requirements, including, but not limited to:
- a) Environmental Reviews and federal crosscutters.
 - b) State Historic Preservation consultations and Tribal consultations.
 - c) Disadvantaged Business Enterprises procurement.
 - d) Contract procurement requirements.
 - e) Davis-Bacon Wage Act.
 - f) American Iron and Steel.
 - g) Build America, Buy America.
 - h) Project Signage.
- 6) The project will be subject to DWSRF loan origination fees and services fees as authorized by the Nevada Administrative Code:
- a) The loan origination fee is 0.50% of the original amount of the loan collected within 30 days of loan closing.
 - b) The loan service fee is 0.50% of the original amount of the loan, divided by the loan term and payable annually before January 1 of each year.

For additional questions, please contact: ndep-ofa@ndep.nv.gov

To submit a pre-application, log in to NIFS: <https://ndepifs.ndep.nv.gov/Default>



Making complex operations simpler

Winter maintenance operations are surprisingly complex, especially in how the various aspects of the operations need to mesh together to bring about the desired outcomes (safe roads and moving traffic). The challenge with this complexity is that it can rapidly become overwhelming in terms of trying to make any changes because if we change one thing in our operations, it impacts a whole bunch of other things, each of which impacts yet more things in turn. The classic response to this is to try and simplify things so that we can get our “arms” around all that complexity, with the obvious danger that we might end up oversimplifying things.

For example, there is a saying when it comes to road salt: “Below 15, salt shouldn’t be seen.” It’s short and simple, and even rhymes which helps to make it memorable. But reality is rather more complex. First, that 15 refers to pavement temperature—not air temperature, not dew point, not wind chill, just the pavement temperature. That is a critically important thing to know. Second, the saying is aimed primarily at road salt that has not been pre-wet and is driven by the fact that as temperatures drop, road salt takes much longer to go into solution (and thus to work the way we need it to work). The saying is useful because, at those lower temperatures, there is a serious risk that salt you place on the road will be swept off (either by traffic or another plow) before it has time to work to full effect. Third, you can use salt at lower pavement temperatures if it is pre-wet. Still, you can only get a couple of degrees extra that way, and the margin of error reduces at lower temperatures, so pavement temperature trends become more important. Thus, if it were 6 a.m. when you are considering applying salt, you might expect the pavement to be warming, while if it were 6 p.m., the expectation would be that the pavement would cool. So, yes, it is a simple saying that serves as a good place to start, but life is more complicated than a simple saying!

Wilf Nixon, PhD, PE, PWLF,
President, Professional Snowfighters
Association, Iowa City, Iowa
Member, APWA Winter Maintenance
Subcommittee


REGULARS | OPEN YOUR WINTER TOOLBOX

If, despite the complexity of real life, we still want to boil winter maintenance operations down to something simple, what might we end up with? One answer is that we might break things into three buckets: management, information, and tools. The management bucket is where we put all the plans we make, how we are going to deal with different storms, what levels of service we are going to achieve, how we are going to vary our salt application rates to manage different storm types, and so forth. Information is where we get the input to tell us which of our various plans we need to implement. That would be things like the pavement temperature and the rate of snowfall, as well as things like forecasts (even though they are not always as accurate as we might like). And the tools are the ways in which we implement the plans. We might use wing plows, underbody plows, or tow plows. We might use rock salt or liquids of one sort or another. We might use large trucks, graders, or pick-up trucks, all depending on the plan we are going to implement, based on the information about the particular storm we are dealing with.

Why might an approach like this be useful? It can help us manage changes in our operations more effectively. Suppose you wanted to start using liquids in your winter operations. That is a new tool for you, so you are going to need various bits and pieces in the "tool" bucket. This would be things like pumps and liquid storage on your trucks and brine makers and a tank farm at which your trucks can refill their liquid. But you are also going to need things in the management bucket and in the information bucket. On the management side, you need a plan in place for when you should use liquids and when you shouldn't (for example, heavy freezing rain is not best managed with liquids). And you also need the right information to guide your decisions and the plans you are hoping to implement. So, you need to know if freezing rain is likely, or a possibility, or not likely at all! Do you have the tools in place that will allow you to get the information you need to implement your new liquids plan? Everything impacts everything else!

Of course, real winter operations are much more complex than three buck-





ets, but if we begin there in looking at our changes, we can avoid those situations where agencies have gotten "new stuff" and then never been able to make use of it the way they wanted to. And when that happens, that new stuff gets an undeserved bad name. . . .

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Wildlife in our communities: Friend or nuisance

Public education about wildlife issues is crucial to fostering awareness about biodiversity, conservation, and the delicate balance of our ecosystem. As education grows the public visibility of public works, it empowers individuals to make informed decisions, participate in conservation efforts, and advocate for policies that protect wildlife and their habitats.

Public education also helps to dispel myths, reduces human-wildlife conflicts, and encourages responsible behavior that contributes to the overall well-being of our counties, cities, and villages.

Dublin, Ohio, Nature Education Coordinator Barbara Ray teaches these important principles at every opportunity.

Ray received her BS in Animal Science from Ohio State University and has been Dublin's nature education coordinator since 2015. Prior to Dublin, she served as the director of education for the Ohio Wildlife Center, and was animal programs coordinator for the Columbus Zoo from 1989–2001. As an adjunct professor at Otterbein University in Ohio, she guided the captive wildlife management and environmental interpretive curriculum for the zoo and for a conservation science 4-year degree program.

The Central Ohio APWA board contacted Ray to share her wildlife education knowledge with public works employees around Central Ohio. We felt that training public works employees on wildlife nuisance issues is vital to ensure they can address and manage encounters with wildlife effectively and safely.

With this knowledge, public works professionals can better respond, minimizing risks to humans and animals. It also prevents unnecessary harm to wildlife, promotes coexistence strategies, and maintains a balance between urban development and natural habitats.

Ultimately, this training enhances safety, reduces conflicts, and contributes to sustainable wildlife management in urban environments. Class participants from around Central Ohio included various public service departments, including law enforcement.

With the topic revolving solely around wildlife, Central Ohio APWA wanted to develop and provide this training in a nature setting. The board networked

Gary Browning
Operations Administrator
Dublin, Ohio

with local Metro Park personnel to secure a suitable venue and settled on Scioto Grove Metro Park in Grove City.

Scioto Grove Metro Park is a 620-acre facility along the Scioto River with mature forests and scenic bluffs overlooking the river. The park is located on a scenic bend of the Scioto River and proved to be a great destination. Ray's class was held in the park's lodge.

The Grove Lodge is one of the newest indoor facilities at the park, providing a large meeting room with beautiful floor-to-ceiling windows on three sides that overlook the park. We wanted the class location to really set the mood for the discussions to come. Networking and personal time were also offered for attendees to enjoy the park's amenities as they chose and expanded their contact lists. It was a great way to plan discussions around wildlife while taking in the fresh outdoor air.

Ray guided the class on how to respond to and mitigate nuisance concerns from the public. Strategies included community education, humane deterrents, and implementing preventive measures that promote coexistence. She also talked about the importance of public asset protection like stormwater conveyance, storm structures, open waterways, and facility management.

Animals of interest included deer, coyotes, foxes, raccoons, skunks, geese, bats, and beavers, to name a few!

Class participants shared their current wildlife encounter issues and worked with Ray on prevention strategies. They also received additional wildlife resources to continue their learning and process improvements, including contact info for the Ohio Community Wildlife Cooperative, the Ohio Department of Natural Resources, the Beaver Institute, and The National Wildlife Federation.

Did the class accomplish its goal? Definitely! Attendees said they want more continuing education/networking training opportunities like this. It is this support and



Top photo: Wildlife classroom. Bottom left: Wildlife Metro Park. Bottom right: Wildlife Barbara Ray Title Slide. Photos by Gary Browning.

feedback the Central Ohio APWA board values as we move forward in developing and implementing new and engaging training opportunities for our local communities' public service—and public works—staff. And grow our public visibility.

Central Ohio APWA feels wildlife topics are a definite subject to build upon. Conservation efforts, habitat protection, and sustainable practices are the collective responsibility of all.

Central Ohio APWA respectfully encourages all local APWA branches to implement training programs that help employees continue to develop new and existing skills and abilities while providing networking opportunities for "boots on the ground" staff while expanding public visibility.

For any questions regarding this training or others like it, contact Gary Browning at gbrowning@dublin.oh.us or Barbara Ray at bray@dublin.oh.us.

Editor's note: This monthly public visibility column showcases great examples of advocacy by APWA chapters. Will your chapter be next? Contact Mark at mshade@apwa.org to schedule your interview. 