



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, January 21, 2025**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday January 21, 2025, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), News & Notices. Copies of this agenda were posted 3 business days prior to the meeting at: The District Office, Stateline Post Office, Zephyr Cove Post Office, and Douglas County Lake Tahoe Administration Building.

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

- To provide public comment or attend the meeting by phone, **(669) 900-9128** - ID code **775-588-3548** passcode **5883548**. Although the phone line accommodates multiple callers, should you receive a busy signal, please call back.
- Public comment is limited to three minutes and occurs at the beginning and end of the meeting and invited during the Board's consideration of each action item, as well as before action is taken.

Join the meeting using the link below via Zoom:

<https://us02web.zoom.us/j/7755883548?pwd=UnF2YzBxb05Ya0pjWjRCNUNEMUFVZz09&omn=82649274040>

Meeting ID: 775 588 3548 Passcode: 5883548

MISSION STATEMENT

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

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

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

AGENDA

4:00 P.M. The Kingsbury General Improvement District will meet for a litigation gathering (a quorum of board members may be in attendance – no action is to be discussed or taken).

5:00 P.M.

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Public Comment**

This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda. Public comments will also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes. Nevada Open Meeting Law (NRS 241.034) prohibits action on items not listed on the agenda.

- 5. Approval of Agenda: For Possible Action: Items** on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
- 6. Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting December 17, 2024.

NEW BUSINESS

- 7. For information and Possible Action:** Organization of the Board of Trustees and the Election of Officers
- 8. For information and Possible Action:** Assign representation to Sewer Authority
- 9. For Information:** Receive and file: Financial Statements; November 2024
- 10. For Information and Possible Action:** Approve list of Claims, December 2024
- 11. For Information and Possible Action:** Succession planning; General Manager
- 12. For information and Possible Action:** Legal proceedings update

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

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

**MINUTES OF THE SPECIAL MEETING & BUDGET WORKSHOP OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY DECEMBER 17, 2024**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada by Natalie Yanish.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Yanish, Parks, Trigg, Nelson and Schorr. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer, Utility Operations and General Counsel Chuck Zumpft. Public present included Tiffany Williamson of EideBailly, Charles Hancock, Ed Johns and Chris Hoffman. Trustee Schorr arrived at 5:18 during the audit report presentation.

PUBLIC COMMENT – Charles Hancock offered his assistance for the Succession Planning Committee including review of resumes.

APPROVAL OF AGENDA – It was requested that items 13 and 14 be removed from the agenda.

M-12/17/2024-1 - Motion by Yanish, seconded by Nelson, and unanimously passed to approve the Agenda as amended.

APPROVAL OF MINUTES –

M-12/17/2024-2 - Motion by Nelson, seconded by Trigg, and passed to approve the Regular Meeting Minutes dated October 15, 2024. Parks abstained due to her absence.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR POSSIBLE ACTION:

FINANCIAL STATEMENTS – OCTOBER 2024

Financials were provided for review.

LIST OF CLAIMS – Parks commented on meter replacement expenditure and software expenses.

M-12/17/2024-3 - Motion by Nelson, seconded by Parks, and unanimously passed to approve the List of Claims in the amount of \$319,516.03 as represented by check numbers 64665 through 64765.

Receive Audit Report and Accept the FY 2024 Financial Statement

The Financial Statement Report was provided. Tiffany Williamson of EideBailly reviewed the cover letter provided including policy exceptions, significant accounting practices. She noted there were no significant difficulties in the audit and past adjustments for journal entries were explained. It was noted that the auditors are recording a significant number of entries that are generally management's responsibility, but Management has opted to use auditor for this activity for simplicity and completeness of doing it as audit is done which is not unusual.

Schorr questioned the terms fairly vs. qualified opinions for the audit. It was explained that the audit is a clean audit opinion.

Nelson questioned if there has been advancement to changing the books to accrual vs cash. It was explained that both statements are required and entries can be cumbersome on a daily basis with some annual adjustments still necessary. Independence regarding the entries is reviewed by management and there is a separate review at EideBailly. She sought an explanation of Snow Removal Fund adjustment that was reviewed in detail. It was explained that the Snow Removal Fund cannot record cash received after 60 days from year-end and must be posted as a liability.

M-12/17/2024-4 - Motion by Nelson, seconded by Trigg, and unanimously passed to accept the Auditor's Report for the Fiscal Year Ended June 30, 2024.

KGID Board Meeting Minutes 12/17/2024

Approve the Modification to the Personnel Policy Regarding Adjustments to Except Salary Schedule.

A written report was provided. Exempt salary ranges were proposed with a compensation program including five steps for advancement over ten years.

The trustees reviewed the step increases for hourly wages. The adjustments to the amounts were explained.

Hancock stated his concern for starting wages regardless of experience. It was suggested that adjustments may be needed to include employment levels with discretion from the General Manager and the Board. He noted, a higher range will still save the district rather than paying private rates. It was confirmed that the policy can be amended, if necessary. It was noted that a significant amount of work can be performed by an in-house engineer. A part-time engineer could be utilized. Hancock stated that an experienced candidate would expect reasonable compensation. There was consensus that the engineer roles could be defined differently to make the position more competitive.

M-12/17/2024-5 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve modification to the Personnel Policy 4.4.3 regarding adjustments to exempt salary schedule and authorize General Manager to execute appropriate documents.

Approve the Emergent Procurement for Water Service Line Replacement with Summit Plumbing on Holly Lane.

A written report was provided. It was explained that this work is needed immediately because the district has been called to this area multiple times and owns the pipe and material referenced. The bid was solicited from Summit Plumbing due to their experience on site.

M-12/17/2024-6 - Motion by Nelson, seconded by Trigg, and unanimously passed to approve emergent procurement for water service line replacement with Summit Plumbing on Holly Lane not to exceed \$38,000 and authorize the General Manager to execute appropriate documents.

Approve List of Surplus Equipment and Vehicles and Authorize the General Manager to Dispose of these in Accordance with the Policy.

A written report was provided. Per the Asset Surplus Disposal Policy, the equipment was presented and reviewed for disposal. Disposal of the sweeper was discussed in detail.

M-12/17/2024-7 - Motion by Parks, seconded by Trigg, and unanimously passed to approve the list of surplus equipment and vehicles and authorize the General Manager to dispose of these in accordance with the appropriate policy.

Recognize and Present Service Plaques to Trustees.

Plaques were provided to Trustees Nelson, Schorr and Yanish for their years of service, dedication and leadership provided to the district. The trustees offered to provide their opinions on future issues if requested.

There was no action taken.

There was a 10-minute break at 6:30 p.m.

Board Reports

None.

Management Reports

General Manager's Report

Nelson requested an update on the water damage from fire hydrants. Zumpft confirmed he has not been engaged as PoolPact is representing the district.

An summary was provided regarding expenses related to the Ponderosa Mobile Home Park System Consolidation.

Utility Operations Superintendent Report

A written report was provided. There were no questions.

Administrative and Human Resources Report

A written report was provided.

Engineer’s Report

There were no questions.

Attorney’s Report

The hearing regarding temporary obstructions to Fire Hydrants will be held on December 19, 2024 at 1:30 p.m. Zumpft offered his appreciation to the Trustees retiring.

CORRESPONDENCE – There were no comments.

FINAL PUBLIC COMMENT – There were many thanks and appreciation extended to the Trustees retiring. Edward Johns extended his appreciation to the Trustees. Chris Hoffman suggested that anyone wanting information on the hydrant case to go to the clerk and request a motion of discovery.

ADJOURNMENT

M-12/17/2024-8 - Motion by Nelson seconded by Trigg, and unanimously passed to adjourn the meeting at 6:54 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary

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

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

For Discussion and Possible Action. Discussion on the sequence of replacement and election of Officers of the Board for Kingsbury General Improvement District for calendar year 2025.

MEETING DATE: January 21, 2025

PREPARED BY: General Manager

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

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

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

Fund impacted by the above action:

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

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

TITLE: ASSIGN SEWER AUTHORITY BOARD REPRESENTATIVE

For Discussion and Possible Action. Discussion and Possible Action regarding the replacement of Kingsbury General Improvement District on the Board of Trustees for the Douglas County Lake Tahoe Sewer Authority (DCLTSA)

MEETING DATE: 21 January 2025

PREPARED BY: General Manager

RECOMMENDED ACTION: Discuss and assign one member of the Board of Trustees to Represent Kingsbury General Improvement District at DCLTSA for a term of 3 years commencing on 21 January 2025

BACKGROUND INFORMATION:

The Douglas County Lake Tahoe Sewer Authority was established in June of 2017. The legislation included specifications relating to the role and term of Board members. Specifically in Section 26.

Sec. 26. Board of trustees; membership; appointment; term; vacancy.

1. The Authority must be directed and governed by a Board of Trustees consisting of the following five trustees appointed pursuant to this section:

- (a) One member of the Board of Trustees of the Kingsbury General Improvement District;
- (b) One member of the Board of Trustees of the Round Hill Improvement District;
- (c) One member of the Board of Trustees of the Tahoe-Douglas District;
- (d) One member of the Board of County Commissioners of Douglas County; and
- (e) One person representing the business community within Stateline, Nevada, appointed by the other four trustees.

2. The Board of County Commissioners of Douglas County shall appoint a trustee from its membership for an initial term of 3 years.

3. The Boards of Trustees of the Kingsbury General Improvement District, the Round Hill Improvement District and the Tahoe-Douglas District shall each appoint a trustee from their respective memberships for an initial term of 2 years.

4. The representative of the business community within Stateline, Nevada, appointed by the other trustees pursuant to paragraph (e) of subsection 1 shall serve for an initial term of 1 year.

5. After the initial terms, each trustee who is appointed to the Board serves for a term of 3 years. A trustee may be reappointed.

6. If any position on the Board becomes vacant, including, without limitation, upon the trustee's loss of any of the qualifications required for his or her appointment, the appointing authority shall appoint a successor to fill the remainder of the unexpired term.

In September 2022, Kingsbury General Improvement District assigned Trustee Jodie Nelson to the role as the representative. The role is now vacant. While the designation is dependent upon the relationship to Kingsbury GID, the role or Trustee of the Douglas County Lake Tahoe Sewer Authority is on an independent basis and subject to compensation from that entity. The role of the

board is similar to agencies organized under chapter 318 of the NRS. Generally, the DCLTSA Board meets once each month and attends other functions as appropriate.

The next meeting of DCLTSA Board of Trustees is on 22 January at 9:30 am. The new member will be seated for the January meeting.

As all members of the Kingsbury General Improvement District Board are well qualified to serve in this role, if two or more members of the board express an interest, it is recommended that a coin toss be used to determine an assignment.

Fund impacted by the above action:

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

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

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS NOVEMBER 2024

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 21 January 2025

PREPARED BY: General Manager

RECOMMENDED ACTION: Review and file financial statements of November 2024 (not an action item)

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

INCLUDED:

- Financial Statements November 2024

Fund impacted by the above action:

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

JB

| KINGSBURY GENERAL IMPROVEMENT DISTRICT | | | | | | GENERAL | 53% |
|--|-------------------------|------------------|-------------|----------------------|------------------------|-------------------------|-----|
| CASH POSITION | | | | | | WATER | 23% |
| NOVEMBER 2024 | | | | | | SEWER | 21% |
| | | | | | | SNOW | 3% |
| FUND | BEGINNING BALANCE | TRANSFERS | ADJUST. | RECEIPTS | CHECKS | ENDING BALANCE | |
| GENERAL FUND | \$ 8,828,795.33 | \$ (12,977.85) | \$ (61.39) | \$ 312,850.48 | \$ (48,587.55) | \$ 9,080,019.02 | |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | \$ 300,475.24 | \$ 12,977.85 | \$ - | \$ - | \$ - | \$ 313,453.09 | |
| GENERAL INVESTMENT | \$ 785,165.18 | \$ - | \$ - | \$ 2,926.98 | \$ - | \$ 788,092.16 | |
| GF TOTAL | | | | | | \$ 10,181,564.27 | |
| WATER FUND | \$ 2,405,398.65 | \$ (211,005.71) | \$ 110.84 | \$ 421,989.49 | \$ (356,338.84) | \$ 2,260,154.43 | |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | \$ 499,759.48 | \$ 25,055.83 | \$ - | \$ - | \$ - | \$ 524,815.31 | |
| WATER INVESTMENT | \$ 813,684.15 | \$ - | \$ - | \$ 2,196.18 | \$ - | \$ 815,880.33 | |
| KGID/TRPA RESTRICTED (STATION 4 BMPS) | \$ 45,430.00 | \$ - | \$ - | \$ - | \$ - | \$ 45,430.00 | |
| DIST DEBT RESERVE | \$ 286,259.82 | \$ 73,844.51 | \$ - | \$ - | \$ - | \$ 360,104.33 | |
| TREAT DEBT RESERVE | \$ 434,398.21 | \$ 112,105.37 | \$ - | \$ - | \$ - | \$ 546,503.58 | |
| CAP IMPROV. RESERVE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| WF TOTAL | | | | | | \$ 4,552,887.98 | |
| SEWER FUND | \$ 3,674,029.91 | \$ (679.24) | \$ (1.55) | \$ 162,391.06 | \$ (64,093.34) | \$ 3,771,646.84 | |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | \$ 11,037.16 | \$ 679.24 | \$ - | \$ - | \$ - | \$ 11,716.40 | |
| SEWER INVESTMENT | \$ 431,164.49 | \$ - | \$ - | \$ 1,392.07 | \$ - | \$ 432,556.56 | |
| SF TOTAL | | | | | | \$ 4,215,919.80 | |
| SNOW REV. FUND | \$ 144,398.10 | \$ (7,963.69) | \$ (47.90) | \$ 63,913.28 | \$ (27,598.96) | \$ 172,700.83 | |
| RESTRICTED CASH (VEHICLE REPLACEMENT) | \$ 141,923.40 | \$ 7,963.69 | \$ - | \$ - | \$ - | \$ 149,887.09 | |
| SNOW INVESTMENT | \$ 23,100.93 | \$ - | \$ - | \$ 113.76 | \$ - | \$ 23,214.69 | |
| SNOW TOTAL | | | | | | \$ 345,802.61 | |
| 298 KINGSBURY GRADE RENTAL | \$ 261,994.98 | \$ - | \$ - | \$ 14,516.11 | \$ (5,850.06) | \$ 270,661.03 | |
| 80 RENTAL TOTAL | | | | | | \$ 270,661.03 | |
| GRAND TOTALS | \$ 19,087,015.03 | \$ (0.00) | \$ - | \$ 982,289.41 | \$ (502,468.75) | \$ 19,566,835.69 | |
| CHECKING | | | | | | | |
| US BANK | \$ 441,807.17 | \$ (470,000.00) | | \$ 907,177.80 | \$ (502,468.75) | \$ 376,516.22 | |
| US BANK MMA | \$ 112.25 | \$ - | | \$ - | \$ - | \$ 112.25 | |
| MORTON CAPITAL MMA | \$ 53,002.50 | | | \$ 6,628.99 | \$ - | \$ 59,631.49 | |
| 5.2% ZIONS BANCORPORATION | \$ 250,000.00 | \$ - | | \$ - | \$ - | \$ 250,000.00 | |
| 5.15% CROSS RIVER BK | \$ 250,000.00 | \$ - | | \$ - | \$ - | \$ 250,000.00 | |
| 5.45% BMO BANK NATIONAL | \$ 250,000.00 | \$ - | | | | \$ 250,000.00 | |
| 4.80% BLUE RIDGE BANK | \$ 250,000.00 | \$ - | | | | \$ 250,000.00 | |
| 4.70% FLAGSTAR BANK | \$ 250,000.00 | \$ - | | | | \$ 250,000.00 | |
| 5.10% MORGAN STANLEY BANK | \$ 250,000.00 | \$ - | | | | \$ 250,000.00 | |
| 5.20% BANK HAPOALIM NEW YORK | \$ 250,000.00 | \$ - | | | | \$ 250,000.00 | |
| 4.00% NORTHEAST BANK CD | \$ 250,000.00 | \$ - | | | | \$ 250,000.00 | |
| LOCAL GOVT POOLED | \$ 16,592,093.11 | \$ 470,000.00 | | \$ 68,482.62 | \$ - | \$ 17,130,575.73 | |
| GRAND TOTALS | \$ 19,087,015.03 | \$ - | \$ - | \$ 982,289.41 | \$ (502,468.75) | \$ 19,566,835.69 | |

NOVEMBER 2024
STATEMENT OF REVENUE
AND EXPENDITURES
COMBINED

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 11/1/2024 Through 11/30/2024

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget | Total Budget Variance | Percent Total Budget Remaining |
|--------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|---------------------|------------------------|---------------------|--------------------------|--------------------------------------|
| REVENUES | | | | | | | | | |
| TAXES | | | | | | | | | |
| ADVALOREM TAXES | 9,448.65 | 12,519.00 | (3,070.35) | 366,458.98 | 381,821.00 | (15,362.02) | 709,165.00 | (342,706.02) | (48.33)% |
| PERSONAL PROPERTY TAX | 0.00 | 0.00 | 0.00 | 61.41 | 0.00 | 61.41 | 4,104.00 | (4,042.59) | (98.50)% |
| ADVALOREM MAKE-UP | 8,260.08 | 10,947.00 | (2,686.92) | 320,361.01 | 333,882.00 | (13,520.99) | 561,529.00 | (241,167.99) | (42.95)% |
| STATE TAX DISTRIBUTION | <u>66,400.67</u> | <u>66,401.00</u> | <u>(0.33)</u> | <u>332,003.35</u> | <u>332,001.00</u> | <u>2.35</u> | <u>790,070.00</u> | <u>(458,066.65)</u> | <u>(57.98)%</u> |
| Total TAXES | 84,109.40 | 89,867.00 | (5,757.60) | 1,018,884.75 | 1,047,704.00 | (28,819.25) | 2,064,868.00 | (1,045,983.25) | (50.66)% |
| MISCELLANEOUS | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 1,268.75 | 0.00 | 1,268.75 | 1,141,268.49 | 2,350,000.00 | (1,208,731.51) | 0.00 | 1,141,268.49 | 0.00% |
| INTEREST ON INVESTMENTS | 73,239.18 | 70,163.00 | 3,076.18 | 395,287.81 | 350,816.00 | 44,471.81 | 416,386.00 | (21,098.19) | (5.07)% |
| PLAN REVIEW FEE | 0.00 | 150.00 | (150.00) | 250.00 | 1,500.00 | (1,250.00) | 2,500.00 | (2,250.00) | (90.00)% |
| RENTAL INCOME | 8,207.44 | 8,930.00 | (722.56) | 41,116.13 | 44,650.00 | (3,533.87) | 103,353.00 | (62,236.87) | (60.22)% |
| OTHER REVENUE | <u>3,639.61</u> | <u>2,241.00</u> | <u>1,398.61</u> | <u>12,305.99</u> | <u>11,203.00</u> | <u>1,102.99</u> | <u>26,976.00</u> | <u>(14,670.01)</u> | <u>(54.38)%</u> |
| Total MISCELLANEOUS | 86,354.98 | 81,484.00 | 4,870.98 | 1,590,228.42 | 2,758,169.00 | (1,167,940.58) | 549,215.00 | 1,041,013.42 | 189.55% |
| USER FEES | | | | | | | | | |
| USER FEES - RESIDENTIAL | 515,749.10 | 502,179.00 | 13,570.10 | 2,545,720.88 | 2,510,889.00 | 34,831.88 | 5,906,715.00 | (3,360,994.12) | (56.90)% |
| RESIDENTIAL TIER 1 CONSUMPTION | 19,137.65 | 20,796.00 | (1,658.35) | 163,400.55 | 170,064.00 | (6,663.45) | 361,400.00 | (197,999.45) | (54.79)% |
| RESIDENTIAL TIER 2 CONSUMPTION | 1,559.63 | 1,360.00 | 199.63 | 41,987.73 | 41,480.00 | 507.73 | 68,000.00 | (26,012.27) | (38.25)% |
| RESIDENTIAL TIER 3 CONSUMPTION | 967.36 | 720.00 | 247.36 | 47,714.03 | 48,240.00 | (525.97) | 69,900.00 | (22,185.97) | (31.74)% |
| RESIDENTIAL FIRE PROTECTION | 8,366.12 | 7,362.00 | 1,004.12 | 42,355.31 | 36,810.00 | 5,545.31 | 83,277.00 | (40,921.69) | (49.14)% |
| USER FEES - COMMERCIAL | 39,132.73 | 39,314.00 | (181.27) | 195,663.65 | 196,570.00 | (906.35) | 464,981.00 | (269,317.35) | (57.92)% |
| 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 | 7,408.11 | 19,301.00 | (11,892.89) | 62,872.73 | 71,488.00 | (8,615.27) | 123,007.00 | (60,134.27) | (48.89)% |
| PENALTIES ON USER FEES | 7,486.60 | 2,863.00 | 4,623.60 | 39,787.65 | 14,312.00 | 25,475.65 | 74,976.00 | (35,188.35) | (46.93)% |
| SERVICE CHARGES | 900.00 | 1,200.00 | (300.00) | 3,925.00 | 6,000.00 | (2,075.00) | 14,400.00 | (10,475.00) | (72.74)% |
| RETURN CHECK FEES | 80.00 | 40.00 | 40.00 | 220.00 | 200.00 | 20.00 | 480.00 | (260.00) | (54.17)% |
| CONNECTION FEES | 0.00 | 5,870.00 | (5,870.00) | (500.00) | 95,450.00 | (95,950.00) | 31,000.00 | (31,500.00) | (101.61)% |
| TRANSFER FEE REVENUE | 1,725.00 | 600.00 | 1,125.00 | 6,000.00 | 2,998.00 | 3,002.00 | 5,400.00 | 600.00 | 11.11% |
| SERVLINE ADMIN REVENUE | 161.85 | 155.00 | 6.85 | 785.55 | 775.00 | 10.55 | 1,838.00 | (1,052.45) | (57.26)% |
| SERVLINE LOSS INSURANCE | 1,298.40 | 1,226.00 | 72.40 | 6,251.38 | 6,128.00 | 123.38 | 15,801.00 | (9,549.62) | (60.44)% |
| SERVLINE LINE INSURANCE | <u>233.20</u> | <u>238.00</u> | <u>(4.80)</u> | <u>1,176.09</u> | <u>1,190.00</u> | <u>(13.91)</u> | <u>2,851.00</u> | <u>(1,674.91)</u> | <u>(58.75)%</u> |
| Total USER FEES | 612,050.53 | 611,068.00 | 982.53 | 3,196,584.45 | 3,241,816.00 | (45,231.55) | 7,318,163.00 | (4,121,578.55) | (56.32)% |
| Total REVENUES | 782,514.91 | 782,419.00 | 95.91 | 5,805,697.62 | 7,047,689.00 | (1,241,991.38) | 9,932,246.00 | (4,126,548.38) | (41.55)% |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 11/1/2024 Through 11/30/2024

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget | Total Budget Variance | Percent Total Budget Remaining |
|---------------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|-------------------|------------------------|---------------------|--------------------------|--------------------------------------|
| EXPENDITURES | | | | | | | | | |
| PAYROLL RELATED EXPENSES | | | | | | | | | |
| PAYROLL - MANAGER | 48,887.53 | 49,602.00 | 714.47 | 156,388.78 | 248,005.00 | 91,616.22 | 514,813.00 | 358,424.22 | 69.62% |
| PAYROLL - MAINTENANCE | 58,081.37 | 53,752.00 | (4,329.37) | 207,381.67 | 268,759.00 | 61,377.33 | 555,512.00 | 348,130.33 | 62.67% |
| PAYROLL - OFFICE | 20,623.20 | 15,384.00 | (5,239.20) | 75,467.36 | 76,912.00 | 1,444.64 | 175,655.00 | 100,187.64 | 57.04% |
| EMPLOYEE BENEFITS - FICA/MEDIC | 1,947.74 | 1,875.00 | (72.74) | 7,551.08 | 9,372.00 | 1,820.92 | 19,278.00 | 11,726.92 | 60.83% |
| EMPLOYEE BENEFITS - MED. INS | 25,594.92 | 33,039.00 | 7,444.08 | 132,704.64 | 179,376.00 | 46,671.36 | 406,983.00 | 274,278.36 | 67.39% |
| EMPLOYEE BENEFITS - PERS | 27,976.98 | 27,365.00 | (611.98) | 101,507.73 | 136,825.00 | 35,317.27 | 301,066.00 | 199,558.27 | 66.28% |
| EMPLOYEE BENEFITS - SIIS | 275.20 | 817.00 | 541.80 | 1,183.57 | 3,388.00 | 2,204.43 | 13,238.00 | 12,054.43 | 91.06% |
| UNEMPLOYMENT BENEFITS | 0.00 | 1,666.00 | 1,666.00 | 0.00 | 8,322.00 | 8,322.00 | 0.00 | 0.00 | 0.00% |
| UNIFORMS | 357.51 | 0.00 | (357.51) | 4,447.63 | 4,679.00 | 231.37 | 9,360.00 | 4,912.37 | 52.48% |
| OPEB EXPENSE | 3,847.92 | 6,715.00 | 2,867.08 | 19,239.60 | 33,575.00 | 14,335.40 | 189,874.00 | 170,634.40 | 89.87% |
| ACCRUED LEAVE EXPENSE | (10,220.70) | 1,875.00 | 12,095.70 | 5,571.73 | 9,371.00 | 3,799.27 | 22,500.00 | 16,928.27 | 75.24% |
| OTHER PAYROLL EXPENSES | (0.03) | 559.00 | 559.03 | 990.94 | 2,787.00 | 1,796.06 | 4,250.00 | 3,259.06 | 76.68% |
| CAR ALLOWANCE EXPENSE | (140.70) | (443.00) | (302.30) | (140.70) | (2,212.00) | (2,071.30) | (5,300.00) | (5,159.30) | 97.35% |
| Total PAYROLL RELATED EXPENSES | 177,230.94 | 192,206.00 | 14,975.06 | 712,294.03 | 979,159.00 | 266,864.97 | 2,207,229.00 | 1,494,934.97 | 67.73% |
| OPERATING EXPENSES | | | | | | | | | |
| ACCOUNTING | 23,625.00 | 9,980.00 | (13,645.00) | 57,708.80 | 93,933.00 | 36,224.20 | 45,000.00 | (12,708.80) | (28.24)% |
| LEGAL | 9,864.00 | 4,834.00 | (5,030.00) | 36,562.40 | 24,170.00 | (12,392.40) | 58,000.00 | 21,437.60 | 36.96% |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 12,400.00 | 12,400.00 | 0.00 | 0.00 | 0.00% |
| ENGINEERING & SURVEYING | 2,160.00 | 5,665.00 | 3,505.00 | 9,206.25 | 28,832.00 | 19,625.75 | 68,500.00 | 59,293.75 | 86.56% |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | 100.00% |
| ROAD MAINTENANCE & SUPPLIES | 258.50 | 0.00 | (258.50) | 36,235.68 | 32,500.00 | (3,735.68) | 30,000.00 | (6,235.68) | (20.79)% |
| 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 ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,600.00 | 6,600.00 | 100.00% |
| DCLTSA PRO-RATA M & O | 0.00 | 0.00 | 0.00 | 411,845.50 | 411,846.00 | 0.50 | 725,653.00 | 313,807.50 | 43.24% |
| DCLTSA ASSESSMENTS | 0.00 | 0.00 | 0.00 | 244,017.00 | 245,017.00 | 1,000.00 | 486,029.00 | 242,012.00 | 49.79% |
| BAD DEBTS | 0.00 | 33,670.00 | 33,670.00 | 0.00 | 33,670.00 | 33,670.00 | 49,796.00 | 49,796.00 | 100.00% |
| BANK CHARGES | 8,427.60 | 8,289.00 | (138.60) | 41,137.77 | 41,444.00 | 306.23 | 92,898.00 | 51,760.23 | 55.72% |
| BUILDING REPAIRS AND MAINT. | 654.74 | 7,225.00 | 6,570.26 | 36,808.79 | 36,119.00 | (689.79) | 83,599.00 | 46,790.21 | 55.97% |
| COMPUTER EXPENSE | 2,014.84 | 4,614.00 | 2,599.16 | 63,672.20 | 49,621.00 | (14,051.20) | 135,639.00 | 71,966.80 | 53.06% |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 11/1/2024 Through 11/30/2024

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget | Total Budget Variance | Percent Total Budget Remaining |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|---------------------|------------------------|---------------------|--------------------------|--------------------------------------|
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 666.49 | 13,007.00 | 12,340.51 | 14,743.00 | 14,076.51 | 95.48% |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 10,067.87 | 18,388.00 | 8,320.13 | 56,320.50 | 98,814.00 | 42,493.50 | 232,698.00 | 176,377.50 | 75.80% |
| EQUIPMENT RENTAL | 641.90 | 605.00 | (36.90) | 5,438.71 | 5,668.00 | 229.29 | 14,340.00 | 8,901.29 | 62.07% |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 30,250.00 | 30,250.00 | 30,630.00 | 30,630.00 | 100.00% |
| SECURITY EXPENSE | 857.49 | 715.00 | (142.49) | 8,049.24 | 8,215.00 | 165.76 | 18,171.00 | 10,121.76 | 55.70% |
| INSURANCE AND BONDS | 1,531.60 | 2,969.00 | 1,437.40 | 129,351.71 | 136,530.00 | 7,178.29 | 141,406.00 | 12,054.29 | 8.52% |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | 750.00 | 1,100.00 | 1,100.00 | 100.00% |
| INVENTORY PARTS | 0.00 | 0.00 | 0.00 | 3,579.80 | 8,000.00 | 4,420.20 | 15,500.00 | 11,920.20 | 76.90% |
| 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 | 123.00 | 170.00 | 47.00 | 129.00 | 520.00 | 391.00 | 250.00 | 121.00 | 48.40% |
| MISCELLANEOUS EXPENDITURES | 919.33 | 2,857.00 | 1,937.67 | 9,622.83 | 14,286.00 | 4,663.17 | 34,288.00 | 24,665.17 | 71.94% |
| OFFICE JANITORIAL | 3,300.00 | 1,861.00 | (1,439.00) | 15,000.00 | 9,308.00 | (5,692.00) | 22,347.00 | 7,347.00 | 32.88% |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,328.00 | 43,328.00 | 100.00% |
| OFFICE SUPPLIES | 1,905.76 | 1,832.00 | (73.76) | 13,593.36 | 9,360.00 | (4,233.36) | 54,591.00 | 40,997.64 | 75.10% |
| PERMITS AND FEES | 592.39 | 660.00 | 67.61 | 4,163.95 | 5,520.00 | 1,356.05 | 9,911.00 | 5,747.05 | 57.99% |
| POSTAGE | 0.00 | 3,750.00 | 3,750.00 | 4,000.00 | 7,500.00 | 3,500.00 | 15,000.00 | 11,000.00 | 73.33% |
| PUBLICATION CHARGES | 148.50 | 0.00 | (148.50) | 148.50 | 2,148.00 | 1,999.50 | 7,300.00 | 7,151.50 | 97.97% |
| SHOP SUPPLIES/SMALL TOOLS | 111.13 | 583.00 | 471.87 | 882.57 | 2,916.00 | 2,033.43 | 7,000.00 | 6,117.43 | 87.39% |
| TELEPHONE | 1,413.20 | 1,395.00 | (18.20) | 7,248.82 | 6,971.00 | (277.82) | 16,740.00 | 9,491.18 | 56.70% |
| TRAINING AND SEMINARS | 0.00 | 2,968.00 | 2,968.00 | 4,156.50 | 14,839.00 | 10,682.50 | 35,620.00 | 31,463.50 | 88.33% |
| TRAVEL | 246.56 | 1,758.00 | 1,511.44 | 1,476.35 | 8,787.00 | 7,310.65 | 21,100.00 | 19,623.65 | 93.00% |
| BUSINESS MEALS | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00% |
| 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% |
| UTILITES - GAS & ELECTRIC | 20,079.16 | 31,597.00 | 11,517.84 | 118,668.57 | 139,472.00 | 20,803.43 | 305,299.00 | 186,630.43 | 61.13% |
| VEHICLE EXP FUEL/OIL/SUPP | 2,410.66 | 11,427.00 | 9,016.34 | 29,331.51 | 57,132.00 | 27,800.49 | 128,358.00 | 99,026.49 | 77.15% |
| VEH EXP R&M | 1,618.40 | 6,274.00 | 4,655.60 | 4,227.07 | 31,363.00 | 27,135.93 | 55,959.00 | 51,731.93 | 92.45% |
| WATER MONITORING/SAMPLING | 715.00 | 1,465.00 | 750.00 | 6,954.70 | 7,328.00 | 373.30 | 17,359.00 | 10,404.30 | 59.94% |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 15,500.00 | (121.00) | (0.78)% |
| WATER DIST SYSTEM EXPENSE | 3,021.50 | 5,225.00 | 2,203.50 | 5,660.12 | 26,125.00 | 20,464.88 | 66,520.00 | 60,859.88 | 91.49% |
| WATER TREATMENT SYSTEM EXP | 2,047.35 | 6,871.00 | 4,823.65 | 38,743.42 | 34,355.00 | (4,388.42) | 72,910.00 | 34,166.58 | 46.86% |
| AMORTIZATION OF BONDS | 770.49 | 770.00 | (0.49) | 3,852.45 | 3,850.00 | (2.45) | 10,434.00 | 6,581.55 | 63.08% |
| DEPRECIATION EXPENSE | <u>130,296.53</u> | <u>118,316.00</u> | <u>(11,980.53)</u> | <u>645,369.15</u> | <u>591,582.00</u> | <u>(53,787.15)</u> | <u>1,391,057.00</u> | <u>745,687.85</u> | <u>53.61%</u> |
| Total OPERATING EXPENSES | 233,572.50 | 368,033.00 | 134,460.50 | 2,088,200.71 | 2,466,148.00 | 377,947.29 | 5,531,173.00 | 3,442,972.29 | 62.25% |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures All Funds Combined
From 11/1/2024 Through 11/30/2024

DRAFT

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget | Total Budget Variance | Percent Total Budget Remaining |
|---|--------------------------|----------------------------|-----------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------------|
| OTHER EXPENSES | | | | | | | | | |
| INTEREST EXPENSE | 22,003.73 | 22,717.00 | 713.27 | 110,018.65 | 113,587.00 | 3,568.35 | 306,497.00 | 196,478.35 | 64.10% |
| CAPITAL OUTLAY | <u>98,835.95</u> | <u>1,105,450.00</u> | <u>1,006,614.05</u> | <u>2,188,493.24</u> | <u>11,874,155.00</u> | <u>9,685,661.76</u> | <u>11,058,000.00</u> | <u>8,869,506.76</u> | <u>80.21%</u> |
| Total OTHER EXPENSES | <u>120,839.68</u> | <u>1,128,167.00</u> | <u>1,007,327.32</u> | <u>2,298,511.89</u> | <u>11,987,742.00</u> | <u>9,689,230.11</u> | <u>11,364,497.00</u> | <u>9,065,985.11</u> | <u>79.77%</u> |
| Total EXPENDITURES | <u>531,643.12</u> | <u>1,688,406.00</u> | <u>1,156,762.88</u> | <u>5,099,006.63</u> | <u>15,433,049.00</u> | <u>10,334,042.37</u> | <u>19,102,899.00</u> | <u>14,003,892.37</u> | <u>73.31%</u> |
| EXCESS REVENUE OVER EXPENDITURES | 250,871.79 | (905,987.00) | 1,156,858.79 | 706,690.99 | (8,385,360.00) | 9,092,050.99 | (9,170,653.00) | 9,877,343.99 | (107.71)% |

NOVEMBER 2024
STATEMENT OF REVENUE
AND EXPENDITURES
(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

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 | NOTES |
|---------------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|---------------------|------------------------|---------------------------|--------------------------|--------------------------------------|----------------------------|
| REVENUES | | | | | | | | | | |
| TAXES | | | | | | | | | | |
| ADVALOREM TAXES | 9,448.65 | 12,519.00 | (3,070.35) | 366,458.98 | 381,821.00 | (15,362.02) | 709,165.00 | (342,706.02) | (48.33)% | |
| PERSONAL PROPERTY TAX | 0.00 | 0.00 | 0.00 | 61.41 | 0.00 | 61.41 | 4,104.00 | (4,042.59) | (98.50)% | |
| ADVALOREM MAKE-UP | 8,260.08 | 10,947.00 | (2,686.92) | 320,361.01 | 333,882.00 | (13,520.99) | 561,529.00 | (241,167.99) | (42.95)% | |
| STATE TAX DISTRIBUTION | 66,400.67 | 66,401.00 | (0.33) | 332,003.35 | 332,001.00 | 2.35 | 790,070.00 | (458,066.65) | (57.98)% | |
| Total TAXES | 84,109.40 | 89,867.00 | (5,757.60) | 1,018,884.75 | 1,047,704.00 | (28,819.25) | 2,064,868.00 | (1,045,983.25) | (50.66)% | |
| MISCELLANEOUS | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 37,676.18 | 25,960.00 | 11,716.18 | 192,420.50 | 129,800.00 | 62,620.50 | 116,588.00 | 75,832.50 | 65.04% | |
| OTHER REVENUE | 0.00 | 83.00 | (83.00) | 45.00 | 417.00 | (372.00) | 1,000.00 | (955.00) | (95.50)% | |
| Total MISCELLANEOUS | 37,676.18 | 26,043.00 | 11,633.18 | 192,465.50 | 130,217.00 | 62,248.50 | 117,588.00 | 74,877.50 | 63.68% | |
| Total REVENUES | 121,785.58 | 115,910.00 | 5,875.58 | 1,211,350.25 | 1,177,921.00 | 33,429.25 | 2,182,456.00 | (971,105.75) | (44.50)% | |
| EXPENDITURES | | | | | | | | | | |
| PAYROLL RELATED EXPENSES | | | | | | | | | | |
| PAYROLL - MANAGER | 7,333.12 | 7,440.00 | 106.88 | 23,458.29 | 37,200.00 | 13,741.71 | 77,222.00 | 53,763.71 | 69.62% | |
| PAYROLL - MAINTENANCE | 6,967.63 | 9,657.00 | 2,689.37 | 36,486.13 | 48,285.00 | 11,798.87 | 57,158.00 | 20,671.87 | 36.17% | |
| PAYROLL - OFFICE | 3,093.48 | 2,308.00 | (785.48) | 11,320.11 | 11,536.00 | 215.89 | 26,349.00 | 15,028.89 | 57.04% | Three (3) pay periods |
| EMPLOYEE BENEFITS - FICA/MEDIC | 256.79 | 314.00 | 57.21 | 1,748.66 | 1,570.00 | (178.66) | 2,392.00 | 643.34 | 26.90% | |
| EMPLOYEE BENEFITS - MED. INS | 4,386.84 | 5,268.00 | 881.16 | 21,819.45 | 27,378.00 | 5,558.55 | 62,528.00 | 40,708.55 | 65.10% | |
| EMPLOYEE BENEFITS - PERS | 3,675.83 | 3,743.00 | 67.17 | 13,253.00 | 18,714.00 | 5,461.00 | 38,641.00 | 25,388.00 | 65.70% | |
| EMPLOYEE BENEFITS - SIIS | 61.39 | 193.00 | 131.61 | 477.91 | 801.00 | 323.09 | 1,975.00 | 1,497.09 | 75.80% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 1,248.00 | 1,248.00 | 0.00 | 0.00 | 0.00% | |
| UNIFORMS | 187.69 | 0.00 | (187.69) | 825.70 | 702.00 | (123.70) | 1,404.00 | 578.30 | 41.19% | Increase in uniform allow. |
| OPEB EXPENSE | 288.59 | 920.00 | 631.41 | 1,442.95 | 4,600.00 | 3,157.05 | 15,190.00 | 13,747.05 | 90.50% | |
| ACCRUED LEAVE EXPENSE | (1,520.06) | 292.00 | 1,812.06 | 2,470.58 | 1,456.00 | (1,014.58) | 3,500.00 | 1,029.42 | 29.41% | |
| OTHER PAYROLL EXPENSES | (0.01) | 167.00 | 167.01 | 64.05 | 831.00 | 766.95 | 550.00 | 485.95 | 88.35% | |
| CAR ALLOWANCE EXPENSE | (21.11) | (67.00) | (45.89) | (21.11) | (334.00) | (312.89) | (800.00) | (778.89) | 97.36% | |
| Total PAYROLL RELATED EXPENSES | 24,710.18 | 30,485.00 | 5,774.82 | 113,345.72 | 153,987.00 | 40,641.28 | 286,109.00 | 172,763.28 | 60.38% | |
| OPERATING EXPENSES | | | | | | | | | | |
| ACCOUNTING | 1,181.25 | 490.00 | (691.25) | 2,885.44 | 2,700.00 | (185.44) | 2,250.00 | (635.44) | (28.24)% | |
| LEGAL | 49.50 | 242.00 | 192.50 | 150.26 | 1,210.00 | 1,059.74 | 2,900.00 | 2,749.74 | 94.82% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,612.00 | 1,612.00 | 0.00 | 0.00 | 0.00% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

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 | NOTES |
|--------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|------------|------------------------|---------------------------|--------------------------|--------------------------------------|--|
| ENGINEERING & SURVEYING | 312.50 | 2,916.00 | 2,603.50 | 1,630.32 | 14,583.00 | 12,952.68 | 35,000.00 | 33,369.68 | 95.34% | |
| EROSION AND DRAINAGE | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 25,000.00 | 25,000.00 | 100.00% | |
| ROAD MAINTENANCE & SUPPLIES | 258.50 | 0.00 | (258.50) | 36,235.68 | 32,500.00 | (3,735.68) | 30,000.00 | (6,235.68) | (20.79)% | <i>Andria Dr FY23 Slurry Seal Customers Drive Ways \$32,328</i> |
| BUILDING REPAIRS AND MAINT. | 13.98 | 417.00 | 403.02 | 939.77 | 2,083.00 | 1,143.23 | 1,904.00 | 964.23 | 50.64% | |
| COMPUTER EXPENSE | 81.37 | 614.00 | 532.63 | 892.96 | 3,286.00 | 2,393.04 | 5,551.00 | 4,658.04 | 83.91% | |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 8.27 | 587.00 | 578.73 | 674.00 | 665.73 | 98.77% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 16.00 | 375.00 | 359.00 | 55.85 | 1,875.00 | 1,819.15 | 4,500.00 | 4,444.15 | 98.76% | |
| EQUIPMENT RENTAL | 22.29 | 26.00 | 3.71 | 105.54 | 131.00 | 25.46 | 314.00 | 208.46 | 66.39% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 50.00 | 50.00 | 0.00 | 20,250.00 | 20,250.00 | 20,630.00 | 20,630.00 | 100.00% | |
| SECURITY EXPENSE | 16.45 | 0.00 | (16.45) | 52.50 | 42.00 | (10.50) | 42.00 | (10.50) | (25.00)% | <i>160 Pineridge Frontier Line Elevator</i> |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,783.00 | 352.18 | 8,151.00 | 3,720.18 | 45.64% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 500.00 | 100.00% | |
| MISCELLANEOUS EXPENDITURES | 17.28 | 593.00 | 575.72 | 5,179.83 | 2,962.00 | (2,217.83) | 7,057.00 | 1,877.17 | 26.60% | <i>Andira Dr Settlement Reseal Driveways \$4,950.00</i> |
| OFFICE JANITORIAL | 125.00 | 64.00 | (61.00) | 550.00 | 322.00 | (228.00) | 773.00 | 223.00 | 28.85% | <i>160 Pineridge additional footage in cleaning area compared to 255 Kingsbury</i> |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,166.00 | 2,166.00 | 100.00% | |
| OFFICE SUPPLIES | 82.66 | 127.00 | 44.34 | 567.43 | 635.00 | 67.57 | 3,135.00 | 2,567.57 | 81.90% | |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 48.10 | 167.00 | 118.90 | 67.00 | 18.90 | 28.21% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 150.00 | 265.00 | 265.00 | 100.00% | |
| TELEPHONE | 17.10 | 13.00 | (4.10) | 88.18 | 65.00 | (23.18) | 162.00 | 73.82 | 45.57% | <i>Pac States change holiday</i> |
| TRAINING AND SEMINARS | 0.00 | 394.00 | 394.00 | 97.33 | 1,969.00 | 1,871.67 | 4,726.00 | 4,628.67 | 97.94% | |
| TRAVEL | 0.00 | 188.00 | 188.00 | 84.49 | 937.00 | 852.51 | 2,250.00 | 2,165.51 | 96.24% | |
| TRUSTEE FEES | 187.50 | 188.00 | 0.50 | 937.50 | 938.00 | 0.50 | 2,250.00 | 1,312.50 | 58.33% | |
| UTILITES - GAS & ELECTRIC | 45.07 | 30.00 | (15.07) | 128.34 | 152.00 | 23.66 | 1,014.00 | 885.66 | 87.34% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

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 | NOTES |
|---|----------------------------------|----------------------------------|---|--------------------------------|----------------------------|--------------------------------|-----------------------------------|----------------------------------|---|---------------------------------|
| VEHICLE EXP FUEL/OIL/SUPP | 241.07 | 1,193.00 | 951.93 | 7,913.56 | 5,964.00 | (1,949.56) | 13,436.00 | 5,522.44 | 41.10% | <i>Truck #0611 Loader tires</i> |
| VEH EXP R&M | <u>526.20</u> | <u>1,005.00</u> | 478.80 | <u>1,024.07</u> | <u>5,023.00</u> | 3,998.93 | <u>10,121.00</u> | <u>9,096.93</u> | 89.88% | |
| Total OPERATING EXPENSES | 3,193.72 | 8,925.00 | 5,731.28 | 64,006.24 | 122,426.00 | 58,419.76 | 184,838.00 | 120,831.76 | 65.37% | |
| OTHER EXPENSES | | | | | | | | | | |
| CAPITAL OUTLAY | 9,009.30 | 5,034.00 | (3,975.30) | 61,983.84 | 1,853,308.00 | 1,791,324.16 | 1,984,760.00 | 1,922,776.16 | 96.88% | |
| Total OTHER EXPENSES | 9,009.30 | 5,034.00 | (3,975.30) | 61,983.84 | 1,853,308.00 | 1,791,324.16 | 1,984,760.00 | 1,922,776.16 | 96.88% | |
| Total EXPENDITURES | <u>36,913.20</u> | <u>44,444.00</u> | <u>7,530.80</u> | <u>239,335.80</u> | <u>2,129,721.00</u> | <u>1,890,385.20</u> | <u>2,455,707.00</u> | <u>2,216,371.20</u> | <u>90.25%</u> | |
| EXCESS REVENUE OVER EXPENDITURES | 84,872.38 | 71,466.00 | 13,406.38 | 972,014.45 | (951,800.00) | 1,923,814.45 | (273,251.00) | 1,245,265.45 | (455.72)% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|--------------------------------|------------------------------|------------------------------|---------------------------------------|----------------------------|---------------------|----------------------------|-------------------------------|------------------------------|---------------------------------------|---|
| REVENUES | | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | | |
| 319 NON POINT SOURCE EPA GRANT | 1,268.75 | 0.00 | 1,268.75 | 1,141,268.49 | 2,350,000.00 | (1,208,731.51) | 0.00 | 1,141,268.49 | 0.00% | <i>Ponderosa MHP Prior year capital outlay \$1,2 mil. Still do not have access to submit for grant funds.</i> |
| INTEREST ON INVESTMENTS | 18,718.02 | 28,767.00 | (10,048.98) | 111,955.35 | 143,835.00 | (31,879.65) | 183,210.00 | (71,254.65) | (38.89)% | |
| PLAN REVIEW FEE | 0.00 | 0.00 | 0.00 | 250.00 | 750.00 | (500.00) | 1,250.00 | (1,000.00) | (80.00)% | |
| OTHER REVENUE | <u>3,639.61</u> | <u>2,112.00</u> | <u>1,527.61</u> | <u>12,165.99</u> | <u>10,560.00</u> | <u>1,605.99</u> | <u>25,800.00</u> | <u>(13,634.01)</u> | <u>(52.84)%</u> | |
| Total MISCELLANEOUS | 23,626.38 | 30,879.00 | (7,252.62) | 1,265,639.83 | 2,505,145.00 | (1,239,505.17) | 210,260.00 | 1,055,379.83 | 501.94% | |
| USER FEES | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 312,190.20 | 298,715.00 | 13,475.20 | 1,527,620.38 | 1,493,571.00 | 34,049.38 | 3,523,523.00 | (1,995,902.62) | (56.65)% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 18,740.07 | 19,740.00 | (999.93) | 153,164.23 | 157,920.00 | (4,755.77) | 329,000.00 | (175,835.77) | (53.45)% | |
| RESIDENTIAL TIER 2 CONSUMPTION | 1,559.63 | 1,360.00 | 199.63 | 41,987.73 | 41,480.00 | 507.73 | 68,000.00 | (26,012.27) | (38.25)% | |
| RESIDENTIAL TIER 3 CONSUMPTION | 967.36 | 720.00 | 247.36 | 47,714.03 | 48,240.00 | (525.97) | 69,900.00 | (22,185.97) | (31.74)% | |
| RESIDENTIAL FIRE PROTECTION | 8,366.12 | 7,362.00 | 1,004.12 | 42,355.31 | 36,810.00 | 5,545.31 | 83,277.00 | (40,921.69) | (49.14)% | |
| USER FEES - COMMERCIAL | 30,337.53 | 30,338.00 | (0.47) | 151,687.65 | 151,690.00 | (2.35) | 364,584.00 | (212,896.35) | (58.39)% | |
| 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 | 5,256.27 | 17,600.00 | (12,343.73) | 51,064.19 | 57,200.00 | (6,135.81) | 88,987.00 | (37,922.81) | (42.62)% | |
| PENALTIES ON USER FEES | 5,070.75 | 1,489.00 | 3,581.75 | 25,532.37 | 7,444.00 | 18,088.37 | 47,256.00 | (21,723.63) | (45.97)% | |
| SERVICE CHARGES | 850.00 | 1,200.00 | (350.00) | 3,875.00 | 6,000.00 | (2,125.00) | 14,400.00 | (10,525.00) | (73.09)% | |
| RETURN CHECK FEES | 80.00 | 40.00 | 40.00 | 220.00 | 200.00 | 20.00 | 480.00 | (260.00) | (54.17)% | |
| CONNECTION FEES | 0.00 | 5,150.00 | (5,150.00) | (500.00) | 91,850.00 | (92,350.00) | 25,000.00 | (25,500.00) | (102.00)% | |
| TRANSFER FEE REVENUE | 1,257.00 | 348.00 | 909.00 | 4,452.00 | 1,740.00 | 2,712.00 | 3,285.00 | 1,167.00 | 35.53% | |
| SERVLINER ADMIN REVENUE | 161.85 | 155.00 | 6.85 | 785.55 | 775.00 | 10.55 | 1,838.00 | (1,052.45) | (57.26)% | |
| SERVLINER LOSS INSURANCE | 1,298.40 | 1,226.00 | 72.40 | 6,251.38 | 6,128.00 | 123.38 | 15,801.00 | (9,549.62) | (60.44)% | |
| SERVLINER LINE INSURANCE | <u>233.20</u> | <u>238.00</u> | <u>(4.80)</u> | <u>1,176.09</u> | <u>1,190.00</u> | <u>(13.91)</u> | <u>2,851.00</u> | <u>(1,674.91)</u> | <u>(58.75)%</u> | |
| Total USER FEES | 394,213.16 | 393,525.00 | 688.16 | 2,096,609.81 | 2,141,460.00 | (44,850.19) | 4,732,319.00 | (2,635,709.19) | (55.70)% | |
| Total REVENUES | 417,839.54 | 424,404.00 | (6,564.46) | 3,362,249.64 | 4,646,605.00 | (1,284,355.36) | 4,942,579.00 | (1,580,329.36) | (31.97)% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---------------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|-------------------|------------------------|---------------------------|--------------------------|--------------------------------------|---|
| EXPENDITURES | | | | | | | | | | |
| PAYROLL RELATED EXPENSES | | | | | | | | | | |
| PAYROLL - MANAGER | 26,242.88 | 22,959.00 | (3,283.88) | 78,094.96 | 114,790.00 | 36,695.04 | 243,268.00 | 165,173.04 | 67.90% | Three (3) pay periods |
| PAYROLL - MAINTENANCE | 46,136.86 | 39,780.00 | (6,356.86) | 152,812.59 | 198,901.00 | 46,088.41 | 457,526.00 | 304,713.41 | 66.60% | Three (3) pay periods |
| PAYROLL - OFFICE | 8,249.28 | 6,153.00 | (2,096.28) | 30,186.96 | 30,765.00 | 578.04 | 70,262.00 | 40,075.04 | 57.04% | Three (3) pay periods |
| EMPLOYEE BENEFITS - FICA/MEDIC | 1,227.77 | 1,065.00 | (162.77) | 4,080.57 | 5,322.00 | 1,241.43 | 11,907.00 | 7,826.43 | 65.73% | |
| EMPLOYEE BENEFITS - MED. INS | 14,692.56 | 19,349.00 | 4,656.44 | 75,646.07 | 106,035.00 | 30,388.93 | 238,732.00 | 163,085.93 | 68.31% | |
| EMPLOYEE BENEFITS - PERS | 17,104.35 | 16,453.00 | (651.35) | 61,635.63 | 82,266.00 | 20,630.37 | 186,649.00 | 125,013.37 | 66.98% | Three (3) pay periods |
| EMPLOYEE BENEFITS - SIIS | 168.36 | 486.00 | 317.64 | 488.90 | 2,014.00 | 1,525.10 | 8,812.00 | 8,323.10 | 94.45% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 666.00 | 666.00 | 0.00 | 3,330.00 | 3,330.00 | 0.00 | 0.00 | 0.00% | |
| UNIFORMS | 35.75 | 0.00 | (35.75) | 3,033.58 | 3,481.00 | 447.42 | 6,962.00 | 3,928.42 | 56.43% | |
| OPEB EXPENSE | 2,828.22 | 3,389.00 | 560.78 | 14,141.10 | 16,945.00 | 2,803.90 | 138,608.00 | 124,466.90 | 89.80% | |
| ACCRUED LEAVE EXPENSE | (4,354.81) | 1,083.00 | 5,437.81 | (3,613.98) | 5,419.00 | 9,032.98 | 13,000.00 | 16,613.98 | 127.80% | |
| OTHER PAYROLL EXPENSES | (0.01) | 267.00 | 267.01 | 882.03 | 1,331.00 | 448.97 | 3,200.00 | 2,317.97 | 72.44% | |
| CAR ALLOWANCE EXPENSE | (105.53) | (334.00) | (228.47) | (105.53) | (1,668.00) | (1,562.47) | (4,000.00) | (3,894.47) | 97.36% | |
| Total PAYROLL RELATED EXPENSES | 112,225.68 | 111,316.00 | (909.68) | 417,282.88 | 568,931.00 | 151,648.12 | 1,374,926.00 | 957,643.12 | 69.65% | |
| OPERATING EXPENSES | | | | | | | | | | |
| ACCOUNTING | 14,175.00 | 6,000.00 | (8,175.00) | 34,625.28 | 72,355.00 | 37,729.72 | 27,000.00 | (7,625.28) | (28.24)% | |
| LEGAL | 9,467.99 | 2,900.00 | (6,567.99) | 35,360.30 | 14,500.00 | (20,860.30) | 34,800.00 | (560.30) | (1.61)% | Fire hydrant clearing. |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 7,440.00 | 7,440.00 | 0.00 | 0.00 | 0.00% | |
| ENGINEERING & SURVEYING | 1,583.75 | 1,895.00 | 311.25 | 5,081.25 | 9,479.00 | 4,397.75 | 22,750.00 | 17,668.75 | 77.66% | |
| 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 | 4,382.35 | 4,403.00 | 20.65 | 21,391.64 | 22,015.00 | 623.36 | 49,318.00 | 27,926.36 | 56.63% | |
| BUILDING REPAIRS AND MAINT. | 294.92 | 2,500.00 | 2,205.08 | 11,670.30 | 12,500.00 | 829.70 | 30,000.00 | 18,329.70 | 61.10% | |
| COMPUTER EXPENSE | 1,283.10 | 2,500.00 | 1,216.90 | 49,656.07 | 33,761.00 | (15,895.07) | 88,179.00 | 38,522.93 | 43.69% | 8/15/24 Jacobs Eng on call service WTP \$16,603 |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 600.29 | 7,709.00 | 7,108.71 | 9,038.00 | 8,437.71 | 93.36% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 1,159.17 | 284.00 | (875.17) | 7,785.11 | 8,044.00 | 258.89 | 14,750.00 | 6,964.89 | 47.22% | |
| EQUIPMENT RENTAL | 447.31 | 462.00 | 14.69 | 3,381.59 | 3,589.00 | 207.41 | 9,146.00 | 5,764.41 | 63.03% | |
| SECURITY EXPENSE | 284.88 | 125.00 | (159.88) | 4,366.14 | 4,475.00 | 108.86 | 9,531.00 | 5,164.86 | 54.19% | |
| INSURANCE AND BONDS | 1,531.60 | 2,969.00 | 1,437.40 | 90,298.03 | 94,376.00 | 4,077.97 | 99,908.00 | 9,609.97 | 9.62% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 | 500.00 | 500.00 | 100.00% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|---------------------|------------------------|---------------------------|--------------------------|--------------------------------------|---|
| INVENTORY PARTS | 0.00 | 0.00 | 0.00 | 3,579.80 | 8,000.00 | 4,420.20 | 15,000.00 | 11,420.20 | 76.13% | |
| 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 | 123.00 | 170.00 | 47.00 | 129.00 | 520.00 | 391.00 | 250.00 | 121.00 | 48.40% | |
| MISCELLANEOUS EXPENDITURES | 207.32 | 833.00 | 625.68 | 999.91 | 4,169.00 | 3,169.09 | 10,000.00 | 9,000.09 | 90.00% | |
| OFFICE JANITORIAL | 1,500.00 | 773.00 | (727.00) | 6,600.00 | 3,863.00 | (2,737.00) | 9,274.00 | 2,674.00 | 28.83% | 160 Pineridge additional footage in cleaning area compared to 255 Kingsbury |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,998.00 | 25,998.00 | 100.00% | |
| OFFICE SUPPLIES | 1,061.20 | 1,047.00 | (14.20) | 7,892.37 | 5,235.00 | (2,657.37) | 31,890.00 | 23,997.63 | 75.25% | Various purchases shelves, chairs, tables, plan hanger, towel racks, etc. |
| PERMITS AND FEES | 592.39 | 660.00 | 67.61 | 3,779.15 | 4,280.00 | 500.85 | 8,771.00 | 4,991.85 | 56.91% | |
| POSTAGE | 0.00 | 1,950.00 | 1,950.00 | 2,080.00 | 3,900.00 | 1,820.00 | 7,950.00 | 5,870.00 | 73.84% | |
| PUBLICATION CHARGES | 44.55 | 0.00 | (44.55) | 44.55 | 1,180.00 | 1,135.45 | 3,180.00 | 3,135.45 | 98.60% | |
| SHOP SUPPLIES/SMALL TOOLS | 111.13 | 583.00 | 471.87 | 882.57 | 2,916.00 | 2,033.43 | 7,000.00 | 6,117.43 | 87.39% | |
| TELEPHONE | 1,223.93 | 1,232.00 | 8.07 | 6,402.35 | 6,160.00 | (242.35) | 14,784.00 | 8,381.65 | 56.69% | Pac States change holiday |
| TRAINING AND SEMINARS | 0.00 | 1,914.00 | 1,914.00 | 3,556.40 | 9,570.00 | 6,013.60 | 22,968.00 | 19,411.60 | 84.52% | |
| TRAVEL | 246.56 | 1,117.00 | 870.44 | 1,166.90 | 5,585.00 | 4,418.10 | 13,404.00 | 12,237.10 | 91.29% | |
| BUSINESS MEALS | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00% | |
| TRUSTEE FEES | 2,250.00 | 2,250.00 | 0.00 | 11,250.00 | 11,250.00 | 0.00 | 27,000.00 | 15,750.00 | 58.33% | |
| UTILITIES - GAS & ELECTRIC | 16,860.43 | 27,851.00 | 10,990.57 | 105,625.91 | 122,540.00 | 16,914.09 | 255,702.00 | 150,076.09 | 58.69% | |
| VEHICLE EXP FUEL/OIL/SUPP | 1,928.52 | 8,875.00 | 6,946.48 | 19,466.66 | 44,373.00 | 24,906.34 | 99,486.00 | 80,019.34 | 80.43% | |
| VEH EXP R&M | 1,049.70 | 4,327.00 | 3,277.30 | 2,317.10 | 21,631.00 | 19,313.90 | 36,467.00 | 34,149.90 | 93.65% | |
| WATER MONITORING/SAMPLING | 715.00 | 1,465.00 | 750.00 | 6,954.70 | 7,328.00 | 373.30 | 17,359.00 | 10,404.30 | 59.94% | |
| WATER/SEWER SHED MANAGMENT | 0.00 | 0.00 | 0.00 | 15,621.00 | 18,500.00 | 2,879.00 | 15,500.00 | (121.00) | (0.78)% | |
| WATER DIST SYSTEM EXPENSE | 3,021.50 | 5,225.00 | 2,203.50 | 5,660.12 | 26,125.00 | 20,464.88 | 66,520.00 | 60,859.88 | 91.49% | |
| WATER TREATMENT SYSTEM EXP | 2,047.35 | 6,871.00 | 4,823.65 | 38,743.42 | 34,355.00 | (4,388.42) | 72,910.00 | 34,166.58 | 46.86% | |
| AMORTIZATION OF BONDS | 770.49 | 770.00 | (0.49) | 3,852.45 | 3,850.00 | (2.45) | 10,434.00 | 6,581.55 | 63.08% | |
| DEPRECIATION EXPENSE | 122,239.36 | 113,135.00 | (9,104.36) | 604,325.16 | 565,675.00 | (38,650.16) | 1,335,034.00 | 730,708.84 | 54.73% | |
| Total OPERATING EXPENSES | 190,602.50 | 215,086.00 | 24,483.50 | 1,115,145.52 | 1,226,698.00 | 111,552.48 | 2,565,184.00 | 1,450,038.48 | 56.53% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| WATER FUND (20) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|--------------------------|----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|--------------------------------------|-------|
| INTEREST EXPENSE | 22,003.73 | 22,717.00 | 713.27 | 110,018.65 | 113,587.00 | 3,568.35 | 306,497.00 | 196,478.35 | 64.10% | |
| CAPITAL OUTLAY | <u>75,989.07</u> | <u>829,249.00</u> | <u>753,259.93</u> | <u>2,080,187.06</u> | <u>9,479,249.00</u> | <u>7,399,061.94</u> | <u>7,985,340.00</u> | <u>5,905,152.94</u> | <u>73.95%</u> | |
| Total OTHER EXPENSES | <u>97,992.80</u> | <u>851,966.00</u> | <u>753,973.20</u> | <u>2,190,205.71</u> | <u>9,592,836.00</u> | <u>7,402,630.29</u> | <u>8,291,837.00</u> | <u>6,101,631.29</u> | <u>73.59%</u> | |
| Total EXPENDITURES | <u>400,820.98</u> | <u>1,178,368.00</u> | <u>777,547.02</u> | <u>3,722,634.11</u> | <u>11,388,465.00</u> | <u>7,665,830.89</u> | <u>12,231,947.00</u> | <u>8,509,312.89</u> | <u>69.57%</u> | |
| EXCESS REVENUE OVER EXPENDITURES | 17,018.56 | (753,964.00) | 770,982.56 | (360,384.47) | (6,741,860.00) | 6,381,475.53 | (7,289,368.00) | 6,928,983.53 | (95.06)% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---------------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|-------------------|------------------------|---------------------------|--------------------------|--------------------------------------|-----------------------|
| REVENUES | | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 14,729.46 | 14,734.00 | (4.54) | 81,674.78 | 73,671.00 | 8,003.78 | 87,441.00 | (5,766.22) | (6.59)% | |
| PLAN REVIEW FEE | 0.00 | 150.00 | (150.00) | 0.00 | 750.00 | (750.00) | 1,250.00 | (1,250.00) | (100.00)% | |
| OTHER REVENUE | 0.00 | 42.00 | (42.00) | 50.00 | 206.00 | (156.00) | 150.00 | (100.00) | (66.67)% | |
| Total MISCELLANEOUS | 14,729.46 | 14,926.00 | (196.54) | 81,724.78 | 74,627.00 | 7,097.78 | 88,841.00 | (7,116.22) | (8.01)% | |
| USER FEES | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 146,102.91 | 145,987.00 | 115.91 | 730,694.01 | 729,933.00 | 761.01 | 1,753,291.00 | (1,022,596.99) | (58.32)% | |
| RESIDENTIAL TIER 1 CONSUMPTION | 397.58 | 1,056.00 | (658.42) | 10,236.32 | 12,144.00 | (1,907.68) | 32,400.00 | (22,163.68) | (68.41)% | |
| USER FEES - COMMERCIAL | 3,503.20 | 3,684.00 | (180.80) | 17,516.00 | 18,420.00 | (904.00) | 42,401.00 | (24,885.00) | (58.69)% | |
| COMMERCIAL CONSUMPTION | 2,151.84 | 1,701.00 | 450.84 | 11,808.54 | 14,288.00 | (2,479.46) | 34,020.00 | (22,211.46) | (65.29)% | |
| PENALTIES ON USER FEES | 1,789.34 | 973.00 | 816.34 | 10,546.34 | 4,865.00 | 5,681.34 | 20,160.00 | (9,613.66) | (47.69)% | |
| SERVICE CHARGES | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00% | |
| CONNECTION FEES | 0.00 | 720.00 | (720.00) | 0.00 | 3,600.00 | (3,600.00) | 6,000.00 | (6,000.00) | (100.00)% | |
| TRANSFER FEE REVENUE | 331.50 | 178.00 | 153.50 | 1,096.50 | 890.00 | 206.50 | 1,575.00 | (478.50) | (30.38)% | |
| Total USER FEES | 154,326.37 | 154,299.00 | 27.37 | 781,947.71 | 784,140.00 | (2,192.29) | 1,889,847.00 | (1,107,899.29) | (58.62)% | |
| Total REVENUES | 169,055.83 | 169,225.00 | (169.17) | 863,672.49 | 858,767.00 | 4,905.49 | 1,978,688.00 | (1,115,015.51) | (56.35)% | |
| EXPENDITURES | | | | | | | | | | |
| PAYROLL RELATED EXPENSES | | | | | | | | | | |
| PAYROLL - MANAGER | 10,844.62 | 13,099.00 | 2,254.38 | 38,036.97 | 65,495.00 | 27,458.03 | 133,104.00 | 95,067.03 | 71.42% | |
| PAYROLL - OFFICE | 6,186.96 | 4,615.00 | (1,571.96) | 22,640.21 | 23,075.00 | 434.79 | 52,695.00 | 30,054.79 | 57.04% | Three (3) pay periods |
| EMPLOYEE BENEFITS - FICA/MEDIC | 276.77 | 287.00 | 10.23 | 1,028.89 | 1,435.00 | 406.11 | 3,056.00 | 2,027.11 | 66.33% | |
| EMPLOYEE BENEFITS - MED. INS | 3,169.68 | 4,472.00 | 1,302.32 | 18,239.92 | 25,056.00 | 6,816.08 | 57,210.00 | 38,970.08 | 68.12% | |
| EMPLOYEE BENEFITS - PERS | 4,410.71 | 4,273.00 | (137.71) | 16,420.16 | 21,365.00 | 4,944.84 | 46,179.00 | 29,758.84 | 64.44% | Three (3) pay periods |
| EMPLOYEE BENEFITS - SIIS | 1.55 | 60.00 | 58.45 | 16.53 | 250.00 | 233.47 | 1,049.00 | 1,032.47 | 98.42% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 500.00 | 500.00 | 0.00 | 2,496.00 | 2,496.00 | 0.00 | 0.00 | 0.00% | |
| UNIFORMS | 0.00 | 0.00 | 0.00 | 19.90 | 58.00 | 38.10 | 117.00 | 97.10 | 82.99% | |
| OPEB EXPENSE | 500.23 | 1,457.00 | 956.77 | 2,501.15 | 7,285.00 | 4,783.85 | 24,684.00 | 22,182.85 | 89.87% | |
| ACCRUED LEAVE EXPENSE | (2,852.56) | 333.00 | 3,185.56 | 4,331.63 | 1,665.00 | (2,666.63) | 4,000.00 | (331.63) | (8.29)% | |
| OTHER PAYROLL EXPENSES | (0.02) | 42.00 | 42.02 | 12.11 | 206.00 | 193.89 | 200.00 | 187.89 | 93.94% | |
| CAR ALLOWANCE EXPENSE | (14.06) | (42.00) | (27.94) | (14.06) | (210.00) | (195.94) | (500.00) | (485.94) | 97.19% | |
| Total PAYROLL RELATED EXPENSES | 22,523.88 | 29,096.00 | 6,572.12 | 103,233.41 | 148,176.00 | 44,942.59 | 321,794.00 | 218,560.59 | 67.92% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|--------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|------------|------------------------|---------------------------|--------------------------|--------------------------------------|---|
| OPERATING EXPENSES | | | | | | | | | | |
| ACCOUNTING | 7,087.50 | 3,000.00 | (4,087.50) | 17,312.64 | 16,178.00 | (1,134.64) | 13,500.00 | (3,812.64) | (28.24)% | |
| LEGAL | 297.01 | 1,450.00 | 1,152.99 | 901.58 | 7,250.00 | 6,348.42 | 17,400.00 | 16,498.42 | 94.82% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 2,108.00 | 2,108.00 | 0.00 | 0.00 | 0.00% | |
| ENGINEERING & SURVEYING | 255.00 | 854.00 | 599.00 | 1,922.11 | 4,270.00 | 2,347.89 | 10,250.00 | 8,327.89 | 81.25% | |
| DCLTSA PRO-RATA M & O | 0.00 | 0.00 | 0.00 | 411,845.50 | 411,846.00 | 0.50 | 725,653.00 | 313,807.50 | 43.24% | |
| DCLTSA ASSESSMENTS | 0.00 | 0.00 | 0.00 | 244,017.00 | 245,017.00 | 1,000.00 | 486,029.00 | 242,012.00 | 49.79% | |
| BAD DEBTS | 0.00 | 16,766.00 | 16,766.00 | 0.00 | 16,766.00 | 16,766.00 | 13,202.00 | 13,202.00 | 100.00% | |
| BANK CHARGES | 2,865.38 | 2,894.00 | 28.62 | 13,986.84 | 14,469.00 | 482.16 | 32,453.00 | 18,466.16 | 56.90% | |
| BUILDING REPAIRS AND MAINT. | 83.87 | 2,618.00 | 2,534.13 | 5,638.53 | 13,090.00 | 7,451.47 | 31,419.00 | 25,780.47 | 82.05% | |
| COMPUTER EXPENSE | 459.60 | 500.00 | 40.40 | 10,023.09 | 9,560.00 | (463.09) | 34,269.00 | 24,245.91 | 70.75% | |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 49.66 | 4,116.00 | 4,066.34 | 4,346.00 | 4,296.34 | 98.86% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 8,876.70 | 17,729.00 | 8,852.30 | 48,452.72 | 88,645.00 | 40,192.28 | 212,748.00 | 164,295.28 | 77.23% | |
| EQUIPMENT RENTAL | 133.76 | 80.00 | (53.76) | 1,434.75 | 1,511.00 | 76.25 | 3,847.00 | 2,412.25 | 62.70% | |
| SECURITY EXPENSE | 539.71 | 590.00 | 50.29 | 3,578.10 | 3,680.00 | 101.90 | 8,580.00 | 5,001.90 | 58.30% | |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 26,584.91 | 28,694.00 | 2,109.09 | 25,676.00 | (908.91) | (3.54)% | |
| INVENTORY PARTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% | |
| MISCELLANEOUS EXPENDITURES | 103.66 | 383.00 | 279.34 | 478.98 | 1,915.00 | 1,436.02 | 4,600.00 | 4,121.02 | 89.59% | |
| OFFICE JANITORIAL | 750.00 | 386.00 | (364.00) | 3,300.00 | 1,930.00 | (1,370.00) | 4,637.00 | 1,337.00 | 28.83% | 160 Pineridge additional footage in cleaning area compared to 255 Kingsbury |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,998.00 | 12,998.00 | 100.00% | |
| OFFICE SUPPLIES | 541.26 | 549.00 | 7.74 | 4,122.20 | 2,745.00 | (1,377.20) | 16,242.00 | 12,119.80 | 74.62% | Various purchases shelves, chairs, tables, plan hanger, towel racks, etc. |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 288.60 | 405.00 | 116.40 | 405.00 | 116.40 | 28.74% | |
| POSTAGE | 0.00 | 1,275.00 | 1,275.00 | 1,360.00 | 2,550.00 | 1,190.00 | 5,250.00 | 3,890.00 | 74.10% | |
| PUBLICATION CHARGES | 103.95 | 0.00 | (103.95) | 103.95 | 590.00 | 486.05 | 1,590.00 | 1,486.05 | 93.46% | |
| TELEPHONE | 155.07 | 136.00 | (19.07) | 677.33 | 680.00 | 2.67 | 1,632.00 | 954.67 | 58.50% | |
| TRAINING AND SEMINARS | 0.00 | 489.00 | 489.00 | 430.94 | 2,445.00 | 2,014.06 | 5,874.00 | 5,443.06 | 92.66% | |
| TRAVEL | 0.00 | 288.00 | 288.00 | 167.81 | 1,440.00 | 1,272.19 | 3,462.00 | 3,294.19 | 95.15% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| SEWER FUND (30) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|--------------------------|--------------------------|-----------------------------------|------------------------|---------------------|------------------------|---------------------------|--------------------------|--------------------------------------|-------|
| TRUSTEE FEES | 1,125.00 | 1,125.00 | 0.00 | 5,625.00 | 5,625.00 | 0.00 | 13,500.00 | 7,875.00 | 58.33% | |
| UTILITES - GAS & ELECTRIC | 1,728.83 | 3,000.00 | 1,271.17 | 7,622.77 | 13,200.00 | 5,577.23 | 32,271.00 | 24,648.23 | 76.38% | |
| DEPRECIATION EXPENSE | 8,057.17 | 5,181.00 | (2,876.17) | 41,043.99 | 25,907.00 | (15,136.99) | 56,023.00 | 14,979.01 | 26.74% | |
| Total OPERATING EXPENSES | 33,163.47 | 59,293.00 | 26,129.53 | 850,969.00 | 926,632.00 | 75,663.00 | 1,778,356.00 | 927,387.00 | 52.15% | |
| OTHER EXPENSES | | | | | | | | | | |
| CAPITAL OUTLAY | 11,860.78 | 246,167.00 | 234,306.22 | 40,402.37 | 453,848.00 | 413,445.63 | 967,150.00 | 926,747.63 | 95.82% | |
| Total OTHER EXPENSES | 11,860.78 | 246,167.00 | 234,306.22 | 40,402.37 | 453,848.00 | 413,445.63 | 967,150.00 | 926,747.63 | 95.82% | |
| Total EXPENDITURES | 67,548.13 | 334,556.00 | 267,007.87 | 994,604.76 | 1,528,656.00 | 534,051.22 | 3,067,300.00 | 2,072,695.22 | 67.57% | |
| EXCESS REVENUE OVER EXPENDITURES | 101,507.70 | (165,331.00) | 266,838.70 | (130,932.29) | (669,889.00) | 538,956.71 | (1,088,612.00) | 957,679.71 | (87.97)% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---------------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------|-------------------|------------------------|---------------------------|--------------------------|--------------------------------------|---|
| REVENUES | | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 2,115.52 | 702.00 | 1,413.52 | 9,237.18 | 3,510.00 | 5,727.18 | 29,147.00 | (19,909.82) | (68.31)% | |
| OTHER REVENUE | <u>0.00</u> | <u>4.00</u> | <u>(4.00)</u> | <u>45.00</u> | <u>20.00</u> | <u>25.00</u> | <u>26.00</u> | <u>19.00</u> | <u>73.08%</u> | |
| Total MISCELLANEOUS | 2,115.52 | 706.00 | 1,409.52 | 9,282.18 | 3,530.00 | 5,752.18 | 29,173.00 | (19,890.82) | (68.18)% | |
| USER FEES | | | | | | | | | | |
| USER FEES - RESIDENTIAL | 57,455.99 | 57,477.00 | (21.01) | 287,406.49 | 287,385.00 | 21.49 | 629,901.00 | (342,494.51) | (54.37)% | |
| USER FEES - COMMERCIAL | 5,292.00 | 5,292.00 | 0.00 | 26,460.00 | 26,460.00 | 0.00 | 57,996.00 | (31,536.00) | (54.38)% | |
| PENALTIES ON USER FEES | 626.51 | 401.00 | 225.51 | 3,708.94 | 2,003.00 | 1,705.94 | 7,560.00 | (3,851.06) | (50.94)% | |
| TRANSFER FEE REVENUE | <u>136.50</u> | <u>74.00</u> | <u>62.50</u> | <u>451.50</u> | <u>368.00</u> | <u>83.50</u> | <u>540.00</u> | <u>(88.50)</u> | <u>(16.39)%</u> | |
| Total USER FEES | 63,511.00 | 63,244.00 | 267.00 | 318,026.93 | 316,216.00 | 1,810.93 | 695,997.00 | (377,970.07) | (54.31)% | |
| Total REVENUES | 65,626.52 | 63,950.00 | 1,676.52 | 327,309.11 | 319,746.00 | 7,563.11 | 725,170.00 | (397,860.89) | (54.86)% | |
| EXPENDITURES | | | | | | | | | | |
| PAYROLL RELATED EXPENSES | | | | | | | | | | |
| PAYROLL - MANAGER | 4,466.91 | 6,104.00 | 1,637.09 | 16,798.56 | 30,520.00 | 13,721.44 | 61,219.00 | 44,420.44 | 72.56% | |
| PAYROLL - MAINTENANCE | 4,976.88 | 4,315.00 | (661.88) | 18,082.95 | 21,573.00 | 3,490.05 | 40,828.00 | 22,745.05 | 55.71% | Three (3) pay periods |
| PAYROLL - OFFICE | 3,093.48 | 2,308.00 | (785.48) | 11,320.08 | 11,536.00 | 215.92 | 26,349.00 | 15,028.92 | 57.04% | Three (3) pay periods |
| EMPLOYEE BENEFITS - FICA/MEDIC | 186.41 | 209.00 | 22.59 | 692.96 | 1,045.00 | 352.04 | 1,923.00 | 1,230.04 | 63.96% | |
| EMPLOYEE BENEFITS - MED. INS | 3,345.84 | 3,950.00 | 604.16 | 16,999.20 | 20,907.00 | 3,907.80 | 48,513.00 | 31,513.80 | 64.96% | |
| EMPLOYEE BENEFITS - PERS | 2,786.09 | 2,896.00 | 109.91 | 10,198.94 | 14,480.00 | 4,281.06 | 29,597.00 | 19,398.06 | 65.54% | |
| EMPLOYEE BENEFITS - SIIS | 43.90 | 78.00 | 34.10 | 200.23 | 323.00 | 122.77 | 1,402.00 | 1,201.77 | 85.72% | |
| UNEMPLOYMENT BENEFITS | 0.00 | 250.00 | 250.00 | 0.00 | 1,248.00 | 1,248.00 | 0.00 | 0.00 | 0.00% | |
| UNIFORMS | 134.07 | 0.00 | (134.07) | 568.45 | 438.00 | (130.45) | 877.00 | 308.55 | 35.18% | Increase in uniform allow. Union contract. |
| OPEB EXPENSE | 230.88 | 949.00 | 718.12 | 1,154.40 | 4,745.00 | 3,590.60 | 11,392.00 | 10,237.60 | 89.87% | |
| ACCRUED LEAVE EXPENSE | (1,493.27) | 167.00 | 1,660.27 | 2,383.50 | 831.00 | (1,552.50) | 2,000.00 | (383.50) | (19.18)% | |
| OTHER PAYROLL EXPENSES | <u>0.01</u> | <u>83.00</u> | <u>82.99</u> | <u>32.75</u> | <u>419.00</u> | <u>386.25</u> | <u>300.00</u> | <u>267.25</u> | <u>89.08%</u> | |
| Total PAYROLL RELATED EXPENSES | 17,771.20 | 21,309.00 | 3,537.80 | 78,432.02 | 108,065.00 | 29,632.98 | 224,400.00 | 145,967.98 | 65.05% | |
| OPERATING EXPENSES | | | | | | | | | | |
| ACCOUNTING | 1,181.25 | 490.00 | (691.25) | 2,885.44 | 2,700.00 | (185.44) | 2,250.00 | (635.44) | (28.24)% | |
| LEGAL | 49.50 | 242.00 | 192.50 | 150.26 | 1,210.00 | 1,059.74 | 2,900.00 | 2,749.74 | 94.82% | |
| LEGAL - LABOR NEGOTIATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 1,240.00 | 1,240.00 | 0.00 | 0.00 | 0.00% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|--|------------------------------|------------------------------|---------------------------------------|----------------------------|-------------------|----------------------------|-------------------------------|------------------------------|---------------------------------------|---|
| ENGINEERING & SURVEYING | 8.75 | 0.00 | (8.75) | 572.57 | 500.00 | (72.57) | 500.00 | (72.57) | (14.51)% | |
| 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 ANTI/DE ICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,600.00 | 6,600.00 | 100.00% | |
| BAD DEBTS | 0.00 | 6,904.00 | 6,904.00 | 0.00 | 6,904.00 | 6,904.00 | 3,211.00 | 3,211.00 | 100.00% | |
| BANK CHARGES | 1,179.87 | 992.00 | (187.87) | 5,759.29 | 4,960.00 | (799.29) | 11,127.00 | 5,367.71 | 48.24% | |
| BUILDING REPAIRS AND MAINT. | 13.98 | 440.00 | 426.02 | 944.58 | 2,196.00 | 1,251.42 | 5,276.00 | 4,331.42 | 82.10% | |
| COMPUTER EXPENSE | 190.77 | 1,000.00 | 809.23 | 3,100.08 | 3,014.00 | (86.08) | 7,640.00 | 4,539.92 | 59.42% | |
| DUES & SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 8.27 | 595.00 | 586.73 | 685.00 | 676.73 | 98.79% | |
| EQUIP. SUPPLIES/MAINT./REPAIRS | 16.00 | 0.00 | (16.00) | 26.82 | 250.00 | 223.18 | 700.00 | 673.18 | 96.17% | |
| EQUIPMENT RENTAL | 22.29 | 20.00 | (2.29) | 435.58 | 355.00 | (80.58) | 832.00 | 396.42 | 47.65% | |
| FIELD SUPPLIES, TOOLS & SIGNS | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 100.00% | |
| SECURITY EXPENSE | 16.45 | 0.00 | (16.45) | 52.50 | 18.00 | (34.50) | 18.00 | (34.50) | (191.67)% | 160 Pineridge Frontier Line Elevator |
| INSURANCE AND BONDS | 0.00 | 0.00 | 0.00 | 4,430.82 | 4,782.00 | 351.18 | 4,279.00 | (151.82) | (3.55)% | |
| SAFETY EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 100.00 | 100.00 | 100.00% | |
| MISCELLANEOUS EXPENDITURES | 17.28 | 467.00 | 449.72 | 79.83 | 2,335.00 | 2,255.17 | 5,600.00 | 5,520.17 | 98.57% | |
| OFFICE JANITORIAL | 125.00 | 64.00 | (61.00) | 550.00 | 323.00 | (227.00) | 773.00 | 223.00 | 28.85% | 160 Pineridge additional footage in cleaning area compared to 255 Kingsbury |
| OFFICE AND FACILITIES RENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,166.00 | 2,166.00 | 100.00% | |
| OFFICE SUPPLIES | 101.38 | 109.00 | 7.62 | 875.88 | 545.00 | (330.88) | 2,924.00 | 2,048.12 | 70.05% | Various purchases shelves, chairs, tables, plan hanger, towel racks, etc. |
| PERMITS AND FEES | 0.00 | 0.00 | 0.00 | 48.10 | 668.00 | 619.90 | 668.00 | 619.90 | 92.80% | |
| POSTAGE | 0.00 | 525.00 | 525.00 | 560.00 | 1,050.00 | 490.00 | 1,800.00 | 1,240.00 | 68.89% | |
| PUBLICATION CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 228.00 | 228.00 | 2,265.00 | 2,265.00 | 100.00% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| SNOW REMOVAL SPECIAL REVENUE (60) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|-------------------------|--------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|----------------------------|--------------------------------|---------------------------|
| TELEPHONE | 17.10 | 14.00 | (3.10) | 80.96 | 66.00 | (14.96) | 162.00 | 81.04 | 50.02% | Pac States change holiday |
| TRAINING AND SEMINARS | 0.00 | 171.00 | 171.00 | 71.83 | 855.00 | 783.17 | 2,052.00 | 1,980.17 | 96.50% | |
| TRAVEL | 0.00 | 165.00 | 165.00 | 57.15 | 825.00 | 767.85 | 1,984.00 | 1,926.85 | 97.12% | |
| TRUSTEE FEES | 187.50 | 187.00 | (0.50) | 937.50 | 937.00 | (0.50) | 2,250.00 | 1,312.50 | 58.33% | |
| UTILITES - GAS & ELECTRIC | 45.07 | 67.00 | 21.93 | 128.34 | 335.00 | 206.66 | 1,012.00 | 883.66 | 87.32% | |
| VEHICLE EXP FUEL/OIL/SUPP | 241.07 | 1,359.00 | 1,117.93 | 1,951.29 | 6,795.00 | 4,843.71 | 15,436.00 | 13,484.71 | 87.36% | |
| VEH EXP R&M | <u>42.50</u> | <u>942.00</u> | <u>899.50</u> | <u>885.90</u> | <u>4,709.00</u> | <u>3,823.10</u> | <u>9,371.00</u> | <u>8,485.10</u> | <u>90.55%</u> | |
| Total OPERATING EXPENSES | 3,455.76 | 81,658.00 | 78,202.24 | 24,592.99 | 170,945.00 | 146,352.01 | 954,581.00 | 929,988.01 | 97.42% | |
| OTHER EXPENSES | | | | | | | | | | |
| CAPITAL OUTLAY | <u>1,976.80</u> | <u>25,000.00</u> | <u>23,023.20</u> | <u>5,919.97</u> | <u>87,750.00</u> | <u>81,830.03</u> | <u>120,750.00</u> | <u>114,830.03</u> | <u>95.10%</u> | |
| Total OTHER EXPENSES | <u>1,976.80</u> | <u>25,000.00</u> | <u>23,023.20</u> | <u>5,919.97</u> | <u>87,750.00</u> | <u>81,830.03</u> | <u>120,750.00</u> | <u>114,830.03</u> | <u>95.10%</u> | |
| Total EXPENDITURES | <u>23,203.76</u> | <u>127,967.00</u> | <u>104,763.24</u> | <u>108,944.98</u> | <u>366,760.00</u> | <u>257,815.02</u> | <u>1,299,731.00</u> | <u>1,190,786.02</u> | <u>91.62%</u> | |
| EXCESS REVENUE OVER EXPENDITURES | 42,422.76 | (64,017.00) | 106,439.76 | 218,364.13 | (47,014.00) | 265,378.13 | (574,561.00) | 792,925.13 | (138.01)% | |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 11/1/2024 Through 11/30/2024

DRAFT

| 298 KINGSBURY GRADE RENTAL (80) | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget - Revised | Total Budget Variance | Percent Total Budget Remaining | NOTES |
|---|--------------------------|--------------------------|-----------------------------------|---------------------|------------------|------------------------|---------------------------|--------------------------|-----------------------------------|---|
| REVENUES | | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | | |
| RENTAL INCOME | 8,207.44 | 8,930.00 | (722.56) | 41,116.13 | 44,650.00 | (3,533.87) | 103,353.00 | (62,236.87) | (60.22)% | |
| Total MISCELLANEOUS | 8,207.44 | 8,930.00 | (722.56) | 41,116.13 | 44,650.00 | (3,533.87) | 103,353.00 | (62,236.87) | (60.22)% | |
| Total REVENUES | 8,207.44 | 8,930.00 | (722.56) | 41,116.13 | 44,650.00 | (3,533.87) | 103,353.00 | (62,236.87) | (60.22)% | |
| EXPENDITURES | | | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | | | |
| BUILDING REPAIRS AND MAINT. | 247.99 | 1,250.00 | 1,002.01 | 17,615.61 | 6,250.00 | (11,365.61) | 15,000.00 | (2,615.61) | (17.44)% | Slurry seal parking lot & gutter intallation. Still within budget \$16,218 |
| 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 | 3,607.13 | 3,895.00 | 287.87 | 3,392.00 | (215.13) | (6.34)% | |
| MISCELLANEOUS EXPENDITURES | 573.79 | 581.00 | 7.21 | 2,884.28 | 2,905.00 | 20.72 | 7,031.00 | 4,146.72 | 58.98% | |
| OFFICE JANITORIAL | 800.00 | 574.00 | (226.00) | 4,000.00 | 2,870.00 | (1,130.00) | 6,890.00 | 2,890.00 | 41.94% | |
| OFFICE SUPPLIES | 119.26 | 0.00 | (119.26) | 135.48 | 200.00 | 64.52 | 400.00 | 264.52 | 66.13% | |
| UTILITES - GAS & ELECTRIC | 1,399.76 | 649.00 | (750.76) | 5,163.21 | 3,245.00 | (1,918.21) | 15,300.00 | 10,136.79 | 66.25% | |
| Total OPERATING EXPENSES | 3,157.05 | 3,071.00 | (86.05) | 33,486.96 | 19,447.00 | (14,039.96) | 48,214.00 | 14,727.04 | 30.55% | |
| Total EXPENDITURES | 3,157.05 | 3,071.00 | (86.05) | 33,486.96 | 19,447.00 | (14,039.96) | 48,214.00 | 14,727.04 | 30.55% | |
| EXCESS REVENUE OVER EXPENDITURES | 5,050.39 | 5,859.00 | (808.61) | 7,629.17 | 25,203.00 | (17,573.83) | 55,139.00 | (47,509.83) | (86.16)% | |

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

TITLE: APPROVAL OF LIST OF CLAIMS

For Discussion and Possible Action. Review and approve the monthly claims which were paid by the district in December 2024/January 2025

MEETING DATE: 21 January 2025

PREPARED BY: Joe Esenarro Operations Superintendent

RECOMMENDED ACTION:

It is recommended that the Board of Trustees review and approve the list of claims for December/January from check number 64766 to 64883

BACKGROUND INFORMATION:

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

INCLUDED:

- List of Claims for December 2024/ January 2025

Fund impacted by above action:

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

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|------------|---------------------------|--|--------------|
| 64766 | 12/17/2024 | JODIE NELSON | Employee: NELSON; Pay Date: 12/17/2024 | 692.62 |
| 64767 | 12/17/2024 | SANDRA D. PARKS | Employee: PARKS; Pay Date: 12/17/2024 | 689.12 |
| 64768 | 12/17/2024 | CRAIG B. SCHORR | Employee: SCHORR; Pay Date: 12/17/2024 | 739.12 |
| 64769 | 12/17/2024 | CYNTHIA M. TRIGG | Employee: TRIGG; Pay Date: 12/17/2024 | 739.12 |
| 64770 | 12/17/2024 | NATALIE YANISH | Employee: YANISH; Pay Date: 12/17/2024 | 739.12 |
| 64771 | 12/17/2024 | AFLAC | ACCT. FA935 LIFE INSURANCE CHURCHYARD, EDWARDS, JOHNS, MOSS, | 552.61 |
| 64772 | 12/17/2024 | AIRGAS USA, LLC | ACCT. 3255567 NITROGEN LIQ FG 265 LTRS 350 PSI | 500.91 |
| 64772 | 12/17/2024 | AIRGAS USA, LLC | ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI | 500.91 |
| 64772 | 12/17/2024 | AIRGAS USA, LLC | ACCT. 5512834776 RENT LIQUID IND LG 190-300 LT NITRO | 865.58 |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | PAY 5 30274 PONDEROSA MHP OCTOBER 2024 | 317,955.30 |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | PAY APP 5 #30113 TRAMWAY/TINA WATERLINE, SLURRY SEAL ANDRIA, | 398,764.85 |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | PAY APPLICATION 1 RETENTION ANDRIA DR REHAB PROJECT 6/3/20 | 7,265.08 |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | PAY APPLICATION 2 CORRECTION 2024-2025 WATER MAIN PROJ 30113 | (86,402.02) |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | PAY APPLICATION 2 CORRECTION RETENTION ALLOCATION | 4,320.10 |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | PAY APPLICATION 3 RETENTION PONDEROSA MHP #30274 7/2024 | 7,873.27 |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | PAY APPLICATION 4 RETENTION #30274 PONDEROSA MHP 8/31/24 | 9,866.37 |
| 64773 | 12/17/2024 | ASPEN DEVELOPERS CORP | RET PAY APPLICATION 2 6/ TO 6/30/24 PONDEROSA MHP PROJ 30274 | 11,587.15 |
| 64774 | 12/17/2024 | BATTERIES PLUS BULBS #350 | STATION 1 UPS 12V 3AH LEAD | 29.85 |
| 64775 | 12/17/2024 | DOWL, LLC | ENGINEERING SERCIES 2024 WATERLINE PROJECT 11/23/24 | 2,020.00 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|------------|------------------------------|---|--------------|
| 64775 | 12/17/2024 | DOWL, LLC | ENGINEERING SERVICES 2025 ROAD REHAB/REPLACEMENT 11/23/24 | 7,032.50 |
| 64775 | 12/17/2024 | DOWL, LLC | ENGINEERING SERVICES 25/26 WATER REPALCEMENT PROJECT 11/23/2 | 27,888.75 |
| 64775 | 12/17/2024 | DOWL, LLC | ENGINEERING SERVICES FY25 GENERAL 11/23/24 | 1,147.50 |
| 64775 | 12/17/2024 | DOWL, LLC | ENGINEERING SERVICES PONDEROSA MHP 11/23/24 | 1,268.75 |
| 64776 | 12/17/2024 | EIDE BAILLY LLP | FINAL BILLING RELATED TO AUDIT FINANCIAL FYE 2024 | 23,625.00 |
| 64777 | 12/17/2024 | EMPLOYERS ASSURANCE CO. | WORKERS COMPENSATION INSTALLMENT 07 1/25 | 852.30 |
| 64778 | 12/17/2024 | FLYERS ENERGY LLC | FUEL DIESEL 90 GAL | 368.39 |
| 64778 | 12/17/2024 | FLYERS ENERGY LLC | FUEL DIESEL FOR GENERATORS 620.3 GAL | 2,566.25 |
| 64778 | 12/17/2024 | FLYERS ENERGY LLC | FUEL REGULAR 115 GAL | 503.78 |
| 64778 | 12/17/2024 | FLYERS ENERGY LLC | FUEL REGULAR 121.9 GAL | 536.82 |
| 64778 | 12/17/2024 | FLYERS ENERGY LLC | FUEL REGULAR 30 GAL DIESEL 30 GAL | 261.12 |
| 64778 | 12/17/2024 | FLYERS ENERGY LLC | FUEL REGULAR 40 GAL | 182.91 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-150-0119-103174-5 EASY | 51.54 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-150-0120-092376-5 DCLTSA | 51.54 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-586-8471-100215-5 97 BEACH CLUB | 176.51 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-1065-022924-5 160 PINERIDGE | 210.46 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-2401-060791-5 PALISADES | 42.10 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-2410-111700-5 EASY | 99.99 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-2419-091195-5 PALISADES | 99.99 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-2705-042476-5 TERRACE VIEW | 333.72 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-4482-052798-5 MARKET | 52.54 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-7495-061182-5 MARKET | 43.72 |
| 64779 | 12/17/2024 | FRONTIER COMMUNICATIONS | 775-588-8311-081082-5 GALAXY | 58.97 |
| 64780 | 12/17/2024 | HARPER PROFESSIONAL SERVICES | CONSULTING SERVICES GRANT REQUEST SCADA/PUMP STATION 3 | 5,000.00 |
| 64781 | 12/17/2024 | HITES REV LIVING TRUST 1998 | REFUND PERMIT 2021-14 1635 NEEDLEPEAK RD COMPLETED ALL INSPE | 4,692.00 |
| 64782 | 12/17/2024 | HOMESERVE USA | LOSS & LINE INSURANCE 11/24 | 1,520.80 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|------------|-------------------------------|---|--------------|
| 64783 | 12/17/2024 | KINGSBURY AUTOMOTIVE & SUPPLY | -20 WINDSHIELDS WASH FOR ALL VEHICLES | 51.48 |
| 64783 | 12/17/2024 | KINGSBURY AUTOMOTIVE & SUPPLY | TRUCK #1323 RADIATOR STOP LEAK & DEXCOOL 1 GAL | 46.27 |
| 64784 | 12/17/2024 | LINDE GAS & EQUIPMENT INC. | ACCT. 71572887 INDUSTRIAL ACETYLENE IND HIGH PRESSURE | 179.80 |
| 64785 | 12/17/2024 | LINDE GAS & EQUIPMENT INC. | STATION 1 LIQUID OXYGEN, NSF60 QTY 1,136CCF | 9,072.62 |
| 64786 | 12/17/2024 | LUMOS AND ASSOCIATES INC | PROFFESIONAL SERVICE GIS SUPPORT 11/22/24 7.5HRS | 1,012.50 |
| 64787 | 12/17/2024 | MANCHESTER ENTERPRISES | ADVANCE FOR 2024-2025 SNOW SEASON DECEMBER | 28,125.00 |
| 64788 | 12/17/2024 | SOUTH LAKE TAHOE ACE HARDWARE | 160 PINERIDGE WHITE DECOR WALL PLATE & 20A 125V PRO RECEPTAC | 31.58 |
| 64788 | 12/17/2024 | SOUTH LAKE TAHOE ACE HARDWARE | HILLMAN FASTENERS FIRY HYDRANT MICHELLE & KAHLE | 4.68 |
| 64788 | 12/17/2024 | SOUTH LAKE TAHOE ACE HARDWARE | PRIM VAULT HILLMAN FASTENERS | 10.32 |
| 64788 | 12/17/2024 | SOUTH LAKE TAHOE ACE HARDWARE | SIL MAX CLEAR 2.8OZ FLAG POLE | 25.98 |
| 64788 | 12/17/2024 | SOUTH LAKE TAHOE ACE HARDWARE | STATION 1 CEMENT PVD REG CLEAR 4OZ | 7.79 |
| 64788 | 12/17/2024 | SOUTH LAKE TAHOE ACE HARDWARE | STATION 2 2IN INSULATED ALIGATOR CLI, 11OZ BLASTER, TRIFLOW | 46.16 |
| 64789 | 12/17/2024 | MINDEN LAWYERS, LLC | LEGAL FEES, HYDRANT CLEARING, & LOT 23 RATE ISSUE | 2,564.00 |
| 64790 | 12/17/2024 | PAMELA JOANNE NANCE | 298 KINGSBURY GRADE CLEANINGS 4 11/24 | 800.00 |
| 64791 | 12/17/2024 | NAPA AUTO PARTS | SCRAPERS QTY 6 FOR ALL VEHICLES | 103.74 |
| 64792 | 12/17/2024 | OSHINSKI & FOSBERG, LTD. | LEGAL SERVICES FIRE HYDRANT ISSUES 20 HRS. 11/20/24 | 7,300.00 |
| 64793 | 12/17/2024 | PACIFIC STATES COMMUNICATIONS | INCOMING CALL GOING TO VOICE MAIL 11/22/24 HAD TO FIX HOLIDAY | 82.50 |
| 64794 | 12/17/2024 | PERCISION DOCUMENT IMAGING | ANNUAL LASERFICHE CLOUD PACKAGE 1/11/25-1/10/26 | 1,260.00 |
| 64795 | 12/17/2024 | RESOURCE CONCEPTS | PROFESSIONAL SERVICES WATERSMART GRANT PUMP STATION #3 | 1,715.00 |
| 64796 | 12/17/2024 | ROUND HILL GENERAL IMPR DIST | COMMERCIAL CONSUMPTION DORLA CT 10/31 TO 11/27/24 | 167.37 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|------------|--------------------------------|---|--------------|
| 64797 | 12/17/2024 | RPM TEAM LLC | ENGINERRING SERVICE SPRUNG STRUCTURE | 29,750.00 |
| 64798 | 12/17/2024 | NEVADA STATE COLLECTION | ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT | 685.84 |
| 64799 | 12/17/2024 | SGS SILVER STATE LABORATORIES | BROMATE | 175.00 |
| 64799 | 12/17/2024 | SGS SILVER STATE LABORATORIES | COLIFORMS-P/A & COLIFORM-QT | 81.00 |
| 64799 | 12/17/2024 | SGS SILVER STATE LABORATORIES | COLIFORMS-P/A & COLIFORMS-QT | 81.00 |
| 64799 | 12/17/2024 | SGS SILVER STATE LABORATORIES | COLIFORMS-QT | 27.00 |
| 64800 | 12/17/2024 | SMITH FAMILY TRUST 2022 | REFUND ACCT. 3178 OVERPAID/CLOSED ESCROW 11/27/24 | 14.16 |
| 64801 | 12/17/2024 | SOUTH TAHOE REFUSE | ACCT. 10534153 169 TERRACE VIEW DRI COMM BIN 11/21/24 | 74.20 |
| 64801 | 12/17/2024 | SOUTH TAHOE REFUSE | ACCT. 131864000 160 PINERIDGE/298 KINGSBURY COMML BIN 11/24 | 445.20 |
| 64802 | 12/17/2024 | SOUTHWEST GAS CORPORATION | 910000322763 3 BUCHANAN RD PUMP | 84.77 |
| 64802 | 12/17/2024 | SOUTHWEST GAS CORPORATION | 910000561387 2 TERRACE VIEW DR PUMP | 244.07 |
| 64802 | 12/17/2024 | SOUTHWEST GAS CORPORATION | 910000779716 298 KINGSBURY CIR | 165.98 |
| 64802 | 12/17/2024 | SOUTHWEST GAS CORPORATION | 910000799713 160 PINERIDGE DR | 493.79 |
| 64802 | 12/17/2024 | SOUTHWEST GAS CORPORATION | 910000799717 298 KINGSBURY CIR UP | 33.67 |
| 64802 | 12/17/2024 | SOUTHWEST GAS CORPORATION | 910000799718 298 KINGSBURY CIR DOWN | 335.25 |
| 64803 | 12/17/2024 | PUBLIC EMPLOYEES BENEFIT PROG | ACCT. 360 MEDICAL INSURANCE BREWER, ESENARRO, MOSS 12/24 | 4,343.14 |
| 64803 | 12/17/2024 | PUBLIC EMPLOYEES BENEFIT PROG | ACCT. 841 MEDICAL INSURANCE MCKAY, RUNTZEL, SCHRAUBEN, VOSBU | 1,411.78 |
| 64804 | 12/17/2024 | SUMMIT PLUMBING LLC | SEWER PUMP STATION MAINTENANCE 12/24 | 7,694.77 |
| 64805 | 12/17/2024 | TAHOE BASIN CONTAINER | ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENT NOV 24 | 30.00 |
| 64805 | 12/17/2024 | TAHOE BASIN CONTAINER | ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL | 32.50 |
| 64806 | 12/17/2024 | UNITED STATES POSTAL SERVICE | P.O BOX RENEWAL 1/1 TO 12/31/25 | 342.00 |
| 64807 | 12/17/2024 | VEOLIA WATER TECHNOLOGIES TREA | OZONE GENERATOR 1 CONTROLLER FOR CONVERTER, CFV-02 | 13,104.68 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|------------|--------------------------------|---|--------------|
| 64808 | 12/17/2024 | VERIZON WIRELESS | MONTHLY GPS SERVICES & MEI SNOW EQUIPEMENT 11/24 | 227.40 |
| 64809 | 12/27/2024 | CARRIE BAUWENS | Employee: BAUWEN; Pay Date: 12/27/2024 | 1,694.97 |
| 64810 | 12/27/2024 | JUDITH BREWER | Employee: BREWER; Pay Date: 12/27/2024 | 2,051.28 |
| 64811 | 12/27/2024 | LELAND B. CHURCHYARD II | Employee: CHURCH; Pay Date: 12/27/2024 | 1,910.55 |
| 64812 | 12/27/2024 | MITCHELL S. DION | Employee: DION; Pay Date: 12/27/2024 | 3,229.19 |
| 64813 | 12/27/2024 | MICHAEL E. EDWARDS, JR | Employee: EDWARD; Pay Date: 12/27/2024 | 2,706.77 |
| 64814 | 12/27/2024 | JOSEPH ESENARRO | Employee: ESENAR; Pay Date: 12/27/2024 | 3,367.04 |
| 64815 | 12/27/2024 | BRANDY JOHNS | Employee: JOHNS; Pay Date: 12/27/2024 | 1,909.44 |
| 64816 | 12/27/2024 | SHANE T. MORTENSEN | Employee: MORTEN; Pay Date: 12/27/2024 | 3,008.60 |
| 64817 | 12/27/2024 | BYRAN D. MOSS | Employee: MOSS; Pay Date: 12/27/2024 | 2,694.41 |
| 64818 | 12/27/2024 | JERRON D. PIERSON | Employee: PIERSO; Pay Date: 12/27/2024 | 927.88 |
| 64819 | 12/27/2024 | LEIGH C. STANTON | Employee: STANTO; Pay Date: 12/27/2024 | 1,441.87 |
| 64820 | 12/27/2024 | JEFF T. WOOD | Employee: WOOD; Pay Date: 12/27/2024 | 1,857.80 |
| 64821 | 12/27/2024 | CARRIE BAUWENS | Employee: BAUWEN; Pay Date: 12/27/2024 | 295.65 |
| 64822 | 12/27/2024 | BRANDY JOHNS | Employee: JOHNS; Pay Date: 12/27/2024 | 482.37 |
| 64823 | 12/27/2024 | MICHAEL E. EDWARDS, JR | Employee: EDWARD; Pay Date: 12/27/2024 | 295.65 |
| 64824 | 12/27/2024 | SHANE T. MORTENSEN | Employee: MORTEN; Pay Date: 12/27/2024 | 246.37 |
| 64825 | 12/27/2024 | BYRAN D. MOSS | Employee: MOSS; Pay Date: 12/27/2024 | 288.73 |
| 64826 | 12/27/2024 | JEFF T. WOOD | Employee: WOOD; Pay Date: 12/27/2024 | 295.65 |
| 64827 | 12/27/2024 | AT & T MOBILITY | ACCT. 287301170124 CELL PHONES | 627.95 |
| 64828 | 12/27/2024 | CHARTER COMMUNICATIONS | 169 TERRACE/97 BEACH CLUB DR. 8411108990013853 | 309.96 |
| 64829 | 12/27/2024 | DOUGLAS COUNTY LAKE TAHOE | MAINTENANCE & OPERATIONS ASSESSMENT QTR. 3 1/1/25 | 281,152.25 |
| 64830 | 12/27/2024 | STATIONARY ENGINEERS LOCAL 39 | LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 02/2025 | 20,440.00 |
| 64831 | 12/27/2024 | IUOE STATIONARY ENGINEERS LO39 | UNION DUES 01/2025 | 643.36 |
| 64832 | 12/27/2024 | JACOBS ENGINEERING GROUP INC. | ON CALL SERVICES WTP PLANT | 16,603.12 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
 Check/Voucher Register - LIST OF CLAIMS
 From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|-----------------------|---------------------------|---------------------------------|--|--------------|
| 64833 | 12/27/2024 | NIKOLINE LOBA | REFUND ACCT. 431 OVERPAID/CLOSED ESCROW 12/20/24 | 350.72 |
| 64834 64835 | 12/27/2024 VOID | JAIME LOPEZ NV Energy | SNOW REMOVAL SERVICE 2024/2025 STATION 1, OPS YARD, 160 PINE | 15,000.00 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044046907329692 399 EUGENE DR. | 605.23 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803274204 GALAXY LN PUMP | 115.28 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803297718 403 KIMBERLY BROOKE LN | 307.61 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803301502 504 LAUREL LN UNIT PMPSTA | 36.64 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803301940 EASY ST UNIT N/T134 | 40.11 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803305073 KINGSBURY GRADE UNIT PMPPLS | 46.58 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803320205 KINGSBURY GRADE UNIT PMPHS2 | 3,204.45 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803320221 314 ANDRIA WAY UNIT BRADBU | 1,320.62 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS | 1,910.09 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086803320247 176 BUCHANAN RD UNIT PMPHS3 | 2,229.49 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086804621577 801 KINGSBURY GRADE UNIT B | 112.81 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044086807006297 97 BEACH CLUB DR | 5,707.95 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044087003270836 801 KINGSBURY GRADE | 36.64 |
| 64836 | 12/27/2024 | NV ENERGY | 1000044771003320176 KINGSBURY GRADE UNIT DISPMP | 1,256.42 |
| 64837 | 12/27/2024 | PACIFIC STATES COMMUNICATIONS | SERVICE TICKET-131884 - EMAIL RESET | 41.25 |
| 64838 | 12/27/2024 | PUBLIC EMPLOYEES | EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 12/24 | 27,055.71 |
| 64839 | 12/27/2024 | NEVADA STATE COLLECTION | ID #3200008846 JERRON DOUGLAS PIERSON SUPPORT | 685.84 |
| 64840 | 12/27/2024 | SGS SILVER STATE LABORATORIES | BROMATE | 175.00 |
| 64840 | 12/27/2024 | SGS SILVER STATE LABORATORIES | COLIFORMS-P/A & COLIFORMS-QT | 162.00 |
| 64840 | 12/27/2024 | SGS SILVER STATE LABORATORIES | COLIFORMS-QT | 27.00 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|------------|--------------------------------|---|--------------|
| 64841 | 12/27/2024 | SOUTHWEST GAS CORPORATION | 910000561117 698 KINGSBURY GRADE | 129.95 |
| 64841 | 12/27/2024 | SOUTHWEST GAS CORPORATION | 910000561180 5 KIMBERLY BROOKE LN PUMP | 163.23 |
| 64841 | 12/27/2024 | SOUTHWEST GAS CORPORATION | 910000561274 4 ANDRIA DR (384) PUMP | 138.27 |
| 64842 | 12/27/2024 | TAHOE TECHNOLOGY SOLUTIONS | PUMP STATION NETWORK TROUBLESHOOTING | 1,323.06 |
| 64843 | 12/27/2024 | TAHOENOW VENTURES LLC | PARTIAL REFUND PERMIT 2023-08 133 SIERRA COLINA FAILED ONE I | 2,033.00 |
| 64843 | 12/27/2024 | TAHOENOW VENTURES LLC | PARTIAL REFUND PERMIT 2023-09 135 SIERRA COLINA FAILED ONE I | 2,033.00 |
| 64844 | 12/27/2024 | UNITED RENTALS (NORTH AMERICA) | BOOM RENTAL 160 PINERIDGE INSTALL SCADA/298 KIGNSBURY REPAIR | 1,437.78 |
| 64845 | 12/27/2024 | WESTERN NEVADA SUPPLY CO | CLAV GREE SPRING CRD & CLAV 9169811J RUBBER RD | 636.66 |
| 64845 | 12/27/2024 | WESTERN NEVADA SUPPLY CO | SMBL 244 CTS FCRD 1-1/2X6(1.625) QTY 2 | 214.24 |
| 64845 | 12/27/2024 | WESTERN NEVADA SUPPLY CO | STATION 1 SPEA 1/2 PVC 80 90 ELL, 80 45 ELL, 80 CPLG, ASAH 1 | 156.00 |
| 64846 | 1/10/2025 | CARRIE BAUWENS | Employee: BAUWEN; Pay Date: 1/10/2025 | 1,694.97 |
| 64847 | 1/10/2025 | JUDITH BREWER | Employee: BREWER; Pay Date: 1/10/2025 | 2,051.28 |
| 64848 | 1/10/2025 | LELAND B. CHURCHYARD II | Employee: CHURCH; Pay Date: 1/10/2025 | 1,910.55 |
| 64849 | 1/10/2025 | MITCHELL S. DION | Employee: DION; Pay Date: 1/10/2025 | 3,229.19 |
| 64850 | 1/10/2025 | MICHAEL E. EDWARDS, JR | Employee: EDWARD; Pay Date: 1/10/2025 | 2,542.62 |
| 64851 | 1/10/2025 | JOSEPH ESENARRO | Employee: ESENAR; Pay Date: 1/10/2025 | 3,113.06 |
| 64852 | 1/10/2025 | BRANDY JOHNS | Employee: JOHNS; Pay Date: 1/10/2025 | 1,909.44 |
| 64853 | 1/10/2025 | SHANE T. MORTENSEN | Employee: MORTEN; Pay Date: 1/10/2025 | 2,936.02 |
| 64854 | 1/10/2025 | BYRAN D. MOSS | Employee: MOSS; Pay Date: 1/10/2025 | 2,268.86 |
| 64855 | 1/10/2025 | JERRON D. PIERSON | Employee: PIERSO; Pay Date: 1/10/2025 | 927.88 |
| 64856 | 1/10/2025 | LEIGH C. STANTON | Employee: STANTO; Pay Date: 1/10/2025 | 1,441.87 |
| 64857 | 1/10/2025 | JEFF T. WOOD | Employee: WOOD; Pay Date: 1/10/2025 | 1,632.14 |
| 64858 | 1/10/2025 | MITCHELL S. DION | Employee: DION; Pay Date: 1/10/2025 | 12,164.21 |
| 64859 | 1/10/2025 | SHANE T. MORTENSEN | Employee: MORTEN; Pay Date: 1/10/2025 | 4,422.98 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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 From 12/14/2024 Through 1/17/2025

| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|-------------|--------------------------------|---|--------------|
| 64860 | 1/10/2025 | BURGARELLO ALARM | VARIOUS STATIONS ALARM MONITORING 1/1/25 TO 3/31/25 | 2,062.02 |
| 64861 | 1/10/2025 | BYRAN MOSS | UNIFORM ALLOWANCE | 85.00 |
| 64862 | 1/10/2025 | AMY C. CARAMAZZA | MEETING & MINUTES 12/17/24 7.25 HRS | 195.75 |
| 64863 | 1/10/2025 | CHARTER COMMUNICATIONS | ACCT. 8411100140191184 160 PINERIDGE | 129.98 |
| 64864 | 1/10/2025 | MICHAEL EDWARDS JR. | UNIFORM ALLOWANCE | 85.00 |
| 64865 | 1/10/2025 | EMPLOYER LYNX, INC. | BACKGROUND SCREENING FOR ERIC WILLIAMS | 80.00 |
| 64866 | VOID | Group West Construction | | |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINE RIDGE BLDG. IMPROVEMENT RET PAY 4 10/31/23 | 27,330.74 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINE RIDGE IMPROVEMENT PAY 8 RETENTION 2/19/24 | 11,313.81 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENT PAY 10 RETENTION 4/30/24 | 4,719.38 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENT PAY 3 RETENTION 9/1-9/30/23 | 25,177.88 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENT PAY 6 RET 12/26/23 | 11,124.05 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENT PAY 7 RET 1/29/24 | 10,632.52 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENT PAY APP 11 RETENTION 6/30/24 | 209.50 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENTS PAY 5 RETENTION 11/23 | 13,350.48 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENTS RET PAY 2 8/31/23 | 11,854.03 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BLDG IMPROVEMENTS RETENTION PAY 1 7/31/23 | 5,187.63 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE BUILDING IMPROVEMENT PAY 9 RETENTION | 3,703.18 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE IMPROVEMENT PAY APPLICATION 13 RETENTION | 536.80 |
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | 160 PINERIDGE IMPROVEMENT RETENTION PAY APP 12 | 447.07 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|--------------|------------|-------------------------------|--|--------------|
| 64867 | 1/10/2025 | GROUP WEST CONSTRUCTION, INC | REVISEDPAY 3 RETENTION 160 PINERIDGE DR BLDG IMPROVEMENTS | (7,103.45) |
| 64868 | 1/10/2025 | BEATRIZ HERNANDEZ | 160 PINERIDGE JANITORIAL 4 CLEANINGS 12/24 | 2,000.00 |
| 64869 | 1/10/2025 | HYDRAFLO, INC. | KAHLE & MICHELLE HYDRAFLO BREADKAWY CPLING & CPLING BOLT | 55.66 |
| 64870 | 1/10/2025 | JOSEPH ESENARRO | REIMBURSE WATER CERT RENEWAL TREATMENT III & DISTRIBUTION II | 100.00 |
| 64870 | 1/10/2025 | JOSEPH ESENARRO | UNIFORM ALLOWANCE | 85.00 |
| 64871 | 1/10/2025 | SOUTH LAKE TAHOE ACE HARDWARE | HYDRANT KAHLE & MICHELLE 5/32 X 18 TEPLON PACKING ROPE | 9.18 |
| 64871 | 1/10/2025 | SOUTH LAKE TAHOE ACE HARDWARE | SHEER PINS SNOW BLOWER | 13.00 |
| 64871 | 1/10/2025 | SOUTH LAKE TAHOE ACE HARDWARE | SNOWBLOWER HILLMAN FASTENERS QTY 4 | 4.48 |
| 64872 | 1/10/2025 | SHANE MORTENSEN | REIMBURSE AMAZON RECEIPT WORK BOOTS | 184.45 |
| 64872 | 1/10/2025 | SHANE MORTENSEN | UNIFORM ALLOWANCE | 85.00 |
| 64873 | 1/10/2025 | NEXTIVA, INC. | ACCT. 34273378 DISTRICT OFFICE PHONE LINES 1/25 | 259.43 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS | 35.09 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086803294236 160 PINERIDGE DR UNIT LIGHTS | 11.71 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086803297452 298 KINGSBURY GRADE APT ADOWN | 86.48 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086803297460 298 KINGBURY GRADE APT B-UP | 281.30 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086803297478 298 KINGSBURY GRADE APT CDOWN | 60.67 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086803297486 298 KINGSBURY GRADE APT DDOWN | 76.77 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086803304290 KINGSBURY GRADE UNIT F1 | 20.23 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086805221187 180 LAKE PKWY UNIT PUMP | 1,467.25 |
| 64874 | 1/10/2025 | NV ENERGY | 1000044086808604306 160 PINERIDGE DR | 211.41 |
| 64875 | 1/10/2025 | PACIFIC STATES COMMUNICATIONS | MONTHLY NETWORK MONITORING SERVICES 1/25 | 1,222.50 |

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| Check Number | Check Date | Payee | Transaction Description | Check Amount |
|-------------------------------|------------|------------------------------|--|--------------|
| 64876 | 1/10/2025 | JERRON PIERSON | UNIFORM ALLOWANCE | 85.00 |
| 64877 | 1/10/2025 | NEVADA STATE COLLECTION | ID 3200008846 JERRON DOUGLAS PIERSON SUPPORT | 685.84 |
| 64878 | 1/10/2025 | SPRINGBROOK SOFTWARE COMPANY | COMPUTER EXP/ACH & CC CHARGES 12/2024 | 1,712.00 |
| 64879 | 1/10/2025 | SUMMIT PLUMBING LLC | SEWER PUMP STATION MAINTENANCE CONTRACT 1/2025 | 7,694.77 |
| 64880 | 1/10/2025 | JEFF WOOD | UNIFORM ALLOWANCE | 85.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | BM CABLES ONLINE HAND HELD METER READER ANTINA ADAPTER | 10.69 |
| <i>64881 & 64882 VOID</i> | | <i>US Bank Visa Rewards</i> | | |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | BM CAR POWER INVERTER FOR HANDHELD METER READER | 21.03 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | BM IR READER FOR TRIMBLE METER READER | 153.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | CB STAPELS SHOP EPSON INK CARTRIDGES, OFFICE LENS CLEANING & | 131.46 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JB 160 PINERIDGE RODENT CONTROL | 85.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JB ANNUAL ADOBE PRO SUBSCRIPTION 12/1/24 TO 1/31/25 | 239.88 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JB CHICHEN IN A BARREL CHRISTMAS LUNCHEON 12/17/24 | 470.93 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JB PORT OF SUBS BOARD MEETING SANDWICHES 12/17/24 | 74.75 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JB SAFEWAY CHRISTMAS CARDS | 17.14 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JB SAFEWAY CHRISTMAS LUNCHEON COOKIES, LEMONADE, ICE TEA | 24.24 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JB TAHOE DAILY TRIBUNE AD S0071350 SEASONAL HELP | 267.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JP RECEIPT RED WING WORK BOOT, CONDITIONER, FOOTBED | 357.51 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JW 298 KINGSBURY ROOF NAILS | 5.75 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | JW RECEIPT TRACTOR SUPPLY WORK BOOTS | 91.02 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | LS CANDY FOR OFFICE & SCRAPER BRUSH FOR TRUCK | 17.47 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | LS INTEGRITY LCOKSMITH TRUCK #0606 DOUBLE SIDED KEY | 5.50 |

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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| <u>Check Number</u> | <u>Check Date</u> | <u>Payee</u> | <u>Transaction Description</u> | <u>Check Amount</u> |
|---------------------|-------------------|----------------------|---|---------------------|
| 64883 | 1/17/2025 | US BANK VISA REWARDS | LS NETZEALOUS LLC EXCEL FORMULAS AND FUNCTIONS 101 TRAINING | 149.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | MD AMAZON PURCHASE NOT ABLE TO SUPPLY RECEIPT LEFT CO | 143.31 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | MD GROCERY OUTLET GIFT CARDS AWARD & RECOGNITION | 50.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | MD GROCERY OUTLET GIFT CARDS AWARDS & RECOGNITION | 550.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | MD KINGSBURY HARDWARE SINGLE KEY CUT 160 PINERIDGE FD BOX | 7.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | MD STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 3 | 43.51 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | MD STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 6 | 87.03 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | ME COSTCO RECEIPT FOR THANKSGIVING LUNCH RIBEYE | 176.79 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | ME RECEIPT HUMANTIX CLA-VAL 3 DAY COURSE 2/18/25 | 500.00 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | ME STATION 1 ASCO REPAIR KIT | 389.22 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | REDEEMED US BANK VISA REWARDS 12/10/24 | {375.00} |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | SM STATION 1 40LB PURE SALT QTY 63 | 480.06 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | SM SWEEPERS PEAK BLUD DEF | 16.28 |
| 64883 | 1/17/2025 | US BANK VISA REWARDS | STATION 3&5 KEMTEK LIQUID CHLORINE | 43.51 |
| Report Total | | | | 1,471,756.23 |

MISSING OR VOIDED CHECKS

| DATE | CHECKS | PAYEE | MISSING/VOIDED |
|-------------|---------------|------------------------------|-----------------------|
| 12/27/24 | 64835 | NV ENERGY | VOIDED |
| 01/10/25 | 64866 | GROUP WEST CONSTRUCTION, INC | VOIDED |
| 01/17/25 | 34881 | US BANK VISA REWARDS | VOIDED |
| 01/17/25 | 34882 | US BANK VISA REWARDS | VOIDED |

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

TITLE: SUCCESSION PLANNING FOR DISTRICT PERSONNEL; GENERAL MANAGER

For Discussion and Possible Action. Discuss succession planning efforts and provide direction to the committee or district personnel

MEETING DATE: 21 January 2025

PREPARED BY: General Manager

RECOMMENDED ACTION: Discuss vacancy and provide direction to committee and/or district personnel regarding the position of General Manager

BACKGROUND INFORMATION:

The General Manager submitted resignation in November and has retired from service.

Recruitment for the General Manager position was initiated in December and a committee was appointed to review applications. The first review as conduction on 8 January 2025. The results of that committee may be reported during this item.

It is recommended that the board of trustees:

- Appoint an interim General Manager.
- Review the job descriptions and provide directions for adjustment
- Assign an additional board member and community member to the subcommittee and provide direction to subcommittee to conduct screening interviews.
- Establish date(s) for Special Board meeting(s) to conduct interviews
- Provide direction to Committee and/or legal counsel to develop contract for General Manager

INCLUDED:

- A. Recruitment brochure
- B. General Manager job description

Fund impacted by the above action:

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



Kingsbury

General Improvement District
Stateline (South Lake Tahoe), NV

Recruiting for a District General Manager

Located at Lake Tahoe, Kingsbury General Improvement District serves the Stateline Community. Chartered as a General Improvement District (chapter 318 of the Nevada Revised Statutes), the district serves water, wastewater, roads and drainage as the public municipal entity within the Tahoe Township of Douglas County, NV.

As a resort and recreation-based community, the population of the district varies with the season and surges to over 15,000 during holidays. Providing safe and reliable services for the public is the primary objective of the district with an advanced water treatment facility and robust capital programs to maintain roadways, collect sewage, and ensure drainage complies with the requirements to preserve the water quality in tributaries leading to Lake Tahoe.

The district is governed by an elected board consisting of five Trustees (elected at-large within the district). The district retains professional engineering, audit and legal support from outside private services.

The district is the municipal service provider and seeks a municipal manager with knowledge, experience and education to provide a high level of service and be a member of the community.



The District

Kingsbury General Improvement District was established in 1964 to consolidate water and wastewater services and provide reliable road maintenance and drainage services to the community on behalf of the County. The district has laden powers

which have not been active or likely to become used in the foreseeable future.

The district is a public agency primarily engaged in water production & distribution, wastewater collection, and road maintenance functions within its boundaries. There are several minor variations such as the expanded water service area or private roads which nuance the circumstances. To achieve its goals the district partners with several other entities. The district utilizes the services of the Douglas County Lake Tahoe Sewer Authority for treatment of the sewage and outsources the sewer collection system maintenance. Straddling State Route 207, the district also outsources the snow removal function within the district jurisdiction.

The district is one of the larger agencies within the County and often is the leading voice from Nevada within the Tahoe Basin. The district is home to Heavenly Ski Resort (Nevada operations) and soon to be Barton Hospital as well as providing the base camp for the residents within the 3,000 homes served.

The Position

The position of General Manager for the Kingsbury General Improvement District is responsible for all aspects of the district, including the successful day-to-day operations, financial management, compliance, short- and long-term planning. She or he will have extensive working knowledge of all factors pertaining to the district including administrative and field operations. However, the successful applicant should have advanced experience and knowledge within one or more specific areas of the district. These could include administration, finance, engineering, operations, legal or regulatory compliance.

Experience in local government to include governing board relations, budgeting, policy development or intergovernmental relations is considered advantageous.

The incumbent is a contracted employee serving at the pleasure of the Board of Trustees.

The General Manager should be:

- ❖ A decision maker for all aspects of district services and operations
- ❖ Knowledgeable in all aspects of the district
- ❖ A team player developing others
- ❖ Leader by example
- ❖ Always flexible



The General Manager must:

- ❖ Prepare, implement and manage the district budget
- ❖ Ensure all safety policies and procedures are adhered with
- ❖ Lead, plan & implement administration, operations and capital programs
- ❖ Be professionally and technically proficient in core elements of the district
- ❖ Attend meetings of district, county, state and regional agencies
- ❖ Establish performance standards for in-house and contracted services
- ❖ Supervise district personnel, lead district negotiations and labor relations
- ❖ Ensure accountability and provide oversight of district programs respecting the fiduciary obligation to the citizenry
- ❖ Ensure the Board of Trustees are informed
- ❖ Be proficient in writing and oral communication, providing regular reports to the Board of Trustees and the public
- ❖ Establish priorities and be comfortable working with constrained resources
- ❖ Establish standards, monitor results and embrace adaptation

Education and Experience

Possession of a baccalaureate degree from an accredited college/university or an AA degree in one of the core areas required for district services and five years progressively responsible or fifteen years of applied practical management with supervisory duties for budget and personnel responsibilities preferable in a local government with public works or utilities management oversight.

Ideal Candidate

The successful candidate will demonstrate the following characteristics:



- ❖ Action & Results Oriented
- ❖ Innovative solutions
- ❖ Keen communication skills
- ❖ Customer focus
- ❖ Engagement and mentoring of others
- ❖ Change management
- ❖ Relationship builder
- ❖ Political Savvy
- ❖ Organizational leadership
- ❖ Legal and Regulatory navigation

Compensation

The district offers a comprehensive benefit package, including health insurance, vacation, administrative leave, sick time, 13 paid holidays, membership in NV Pers, and a competitive salary commensurate with experience and qualifications.

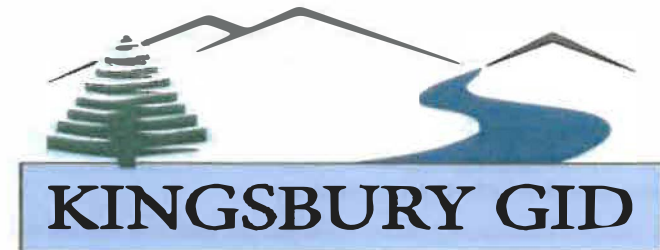
How to Apply

Please submit the following (first review is January 6, 2025)

- ❖ Compelling cover letter
- ❖ Resume
- ❖ Four professional references
- ❖ Briefly respond to three of the following questions (not to exceed two pages)
 - Describe your experience using analytical tools to assess work and resource allocations to achieve operational efficiencies (with quantitative measure of success if possible)
 - Describe your experience guiding or redirecting engineering specifications to achieve or improve operation acceptance of a facility or project
 - Please indicate your experience determining performance criteria in service contracts
 - Describe your experience working with teams of employees represented by a bargaining unit and any experience negotiating labor agreements
 - Describe your expertise leading strategic efforts and the results
 - Describe your budgetary and/or fiscal responsibilities (amounts) and techniques used to monitor performance
 - Describe your experience writing policies and procedures relevant to agency/entity management

These may be sent electronically to ludy@kgid.org or paper format to:
District Manager, Kingsbury General Improvement District, P.O. Box 2220, Stateline, NV 89449

*A completed district application will be required once mutual interests are determined
Kingsbury General Improvement District is a drug free employer





KINGSBURY GENERAL IMPROVEMENT DISTRICT POSITION DESCRIPTION

GENERAL MANAGER

FLSA Status: Exempt
Created: January 2002
Revised: January 2021

DEFINITION: Administers and directs the overall activities and operations of the District in accordance with policy direction by the Board of Trustees. The General Manager is appointed by the Board of Trustees and is delegated the authority to plan, direct, coordinate, and oversees the activities and programs of the District. Represents the Board's policies and programs to employees, community organizations, and the general public. Actively participates in development and ensures execution of short- and long-term goals and objectives of the strategic and annual business plans. Engages in intergovernmental activities that promote the mutual interest of the jurisdictions and comply with legal and regulatory requirements. Performs high-level administrative, technical, and professional work in directing and supervising the administration KGID.

DISTINGUISHING CHARACTERISTICS: This position is responsible for the overall management of KGID and for the supervision of management staff and management of KGID resources consistent with the administrative and policy direction of the KGID Board of Trustees.

Implements the decisions of the governing board through subordinate managers to ensure effective, efficient, and high-quality service is provided to the District's customers.

ESSENTIAL FUNCTIONS: *(Performance of these functions is the reason the job exists. Assigned job tasks/duties are not limited to the essential functions).*

- Directs and participates in the development of goals, objectives, and policies.

- Oversees preparation and presents to the Board of Trustees plans, programs, and budgets required to accomplish the goals, objectives, and policies of the District.
- Enforces ordinances, policies, rules, and regulations of the District.
- Selects, directs, develops, and evaluates management personnel and other staff; instructs and trains staff and provides training programs to enhance the capabilities of staff and improve the delivery of services; listens, responds to, and resolves employee problems, concerns, complaints, and grievances; administers discipline for inadequate performance and/or improper behavior.
- Negotiates and/or supervises the negotiation of all District contractual agreements including all negotiations with Local 39, subject to the limitations of law and District's direction; administers and enforces agreements.
- Oversees the development of the annual District budget for approval by the Board Trustees; monitors expenditures to ensure compliance with budgets; accounts for variances between projected and actual expenditures, initiates remedial action, and reports significant variances to the Board of Trustees.
- Analyzes proposals regarding policies, programs, and services and develops recommendations to the District Trustees; analyzes information pertaining to District services and operations including policies, programs, methods, budgets, staffing, organization, and capital needs; writes reports and correspondence for government agencies, members of the community, and the District Trustees.
- Administers the preparation of Board of Trustee meeting agendas; attends Board of Trustee meetings; makes oral and written presentations to the District Trustees and to other public and private groups; provides information to the news media and the public regarding District operations; represents the District with other government agencies and in meetings with the public.
- Analyzes proposed legislation and administrative regulations for their impact on District operations; reviews and makes recommendations to the Council/Board regarding legislative activities; participates in the lobbying process by presenting oral and written testimony to appropriate bodies.
- Provides direction and support to staff including advice and consultation to the members of the District Trustees; receives, investigates, and resolves complaints and concerns regarding District programs, services, and facilities; acts as liaison with cities, counties, regional, state, and federal agencies on a broad range of matters. Informs the District Trustees of operational problems and seeks advice and counsel on possible solutions.
- Assists the District Trustees in the development of overall goals of the District; provides leadership and direction in the development of short- and long-range plans for achieving overall goals; works with the District Trustees and others to develop community and economic development plans.
- Oversees the District's personnel program, including hiring, training, and dismissal of employees; preparation and revision of personnel policies and procedures, job descriptions, classification, compensation, benefits, salary ranges, and establishes criteria for salary increases and evaluation of employees.
- Renews and maintains KGID water rights, and reports changes/updates to Division of Water Resources
- Renews radio licenses as needed with FCC
- Ensures that the District maintains appropriate insurance coverage.

- Provides administrative support to District Board of Trustees.
- Directs preparation and filing of required documents and public notices in newspapers, libraries, or with government agencies to conform to applicable statutes.
- Provides contract administration for all contracted services provided by others including, but is not limited to, snow removal and sewer maintenance contract.
- Maintains records of all contracts and contractual obligations of the District to ensure timely renewals.
- Manages Out-of-Basin water units
- Ensures compliance with current rules and regulations pertaining to the Nevada Revised Statutes 338.0 (NRS) Public Works Contracting
- Acts as custodian of District documents, records, and files related to all Board matters.
- Manages Buy American and Disadvantaged Business Enterprises Compliance Political Liaison promoting positive relationships with Governmental and other agencies related to achieving the mission and goals of the K.G.I.D.
- Represent the Board and or the District in the Community, at Legislative Sessions and at other professional meetings as required and as directed by the Board.
- Cooperates with general counsel on all matters which require legal review and comment, assists in defense of claims against the District, and the pursuit of the District's claims against others.
- Ensures that the District adheres to all applicable laws and regulations.

QUALIFICATIONS FOR EMPLOYMENT

Knowledge and Ability:

Knowledge of principles and practices of management, budgeting, personnel administration; general engineering knowledge; possess knowledge of applicable federal, state, and local laws, rules, and regulations regarding local government operations. Possess general knowledge of water and sewer systems and road maintenance.

- Ability to effectively serve as administrative agent of the Board of Trustees; analyze situations and adopt an appropriate course of action; provide leadership; analyze, evaluate, and modify administrative procedures; communicate clearly and concisely, orally, and in writing; establish and maintain cooperative relationships with District Board of Trustees, employees, consultants, the public, and other agencies. Develop policies and goals consistent with Council/Board directives.
- Ensures compliance with Open Meeting Law.
- Effectively administer projects and operations consistent with District policies and goals.
- Plan, direct, and evaluate the work of staff.
- Develop, motivate, and supervise management staff.
- Work effectively under the pressure of deadlines, conflicting demands, and emergencies.

- Establish and maintain effective working relationships with all levels of District staff, elective and appointive bodies, and members of the general public. Collect, interpret, and evaluate narrative and statistical data pertaining to policy, fiscal, and operational matters.
- Analyze policies, regulations, projects, activities, and methods.
- Project the consequences of proposed actions.
- Implement administrative policies and work programs consistent with regulations and with District policies and goals.
- Understand, interpret, and apply laws and regulations.
- Present findings, recommendations, and policies to individuals and groups in an understandable and persuasive manner; and
- Communicate effectively in writing on matters related to department policies, funding, and operations.

Special Requirements:

Possession of a valid motor vehicle driver’s license and safe driving record.

NV Grade 3 Water Treatment, NV Grade 3 Water Distribution and NV Wastewater Collection certifications are preferred.

Experience and Training:

A bachelor’s degree from an accredited college or university in a business-related or engineering field or five (5) years of progressively responsible experience in an administrative, managerial, or staff capacity in public or private employment involving responsibility for the planning, organization, implementation, and supervision of varied work programs.

PHYSICAL REQUIREMENTS:

Strength and stamina to sit at a desk; vision to read reports, financial data, and maps; hearing and speech to communicate in person or over the telephone; strength and stamina to drive long distances, and to perform occasional light lifting, reaching, bending, and standing for long periods.

In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations.

Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the District.

WORKING CONDITIONS:

Except when on leave, The General Manager shall be available at all times for emergencies or other demands associated with District activities and programs. Generally clean work

environment with limited exposure to conditions such as dust, fumes, odors, noise, and inclement weather; periodic contact with angry and upset individuals; frequent interruptions of planned work activities by telephone calls, office visitors, and response to unplanned events.

There may be times of occasional outdoor work with varying weather conditions and temperature extremes.

Employee's Acknowledgement: I acknowledge that I have read the above job description and have received a copy for my records.

Employee's Signature

Date Signed

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

TITLE: LEGAL PROCEEDINGS UPDATE

For Discussion and Possible Action. Discussion and possible action regarding recent legal proceedings

MEETING DATE: 21 January 2025

PREPARED BY: General Manager

RECOMMENDED ACTION: Discuss and provide direction to program and rates if needed to support the activities as directed.

BACKGROUND INFORMATION: On November 30, 2023, the State Fire Marshall issued an opinion that it was the duty of the water purveyor to remove obstacles and provide access to each of the fire hydrants. The district sought an administrative determination and the result is attached.

Clearing snow and removing obstructions to fire hydrants is not part of the system maintenance currently done and will become challenging in portions of the district which snow is and other GID duties are performed by others; such as HOA's, GIDs, County, and State properties. There is no standard established timing, just a three-foot-wide path and three foot of clearance around the hydrant. In the hearing the attorney represented that within 24 hours of an event is the standard (although event is also undefined). The judge's decision seems to confuse the issue of access and maintenance and avoid the interpretation of property or answer the question of responsibility as opined by the Fire Marshall, moreover the implications for water agencies State and Nationwide. None the less the district must comply and consider an appeal.

Direction is sought regarding the funding, policy and program which the district should use to complete this work. The board should consider the use of water funds for this new program in all areas which the district owns fire hydrants as it cannot delegate the responsibility. The district should also evaluate the need for hydrants placed in the middle of USFS and State lands which do not pay for services.

INCLUDED:

- A. Finding facts

Fund impacted by the above action:

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

Not Budgeted for

Emergency Spending

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1 Case No. 2024-CV-00197

2 Dept. No. 2

JAN - 7 2025

Douglas County
District Court Clerk

REBECCA EDWARDS
CLERK

BY S. FRANZ DEPUTY

3
4
5

6 IN THE NINTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

7
8

IN AND FOR THE COUNTY OF DOUGLAS

9 KINGSBURY GENERAL IMPROVEMENT
10 DISTRICT, a political
11 subdivision of the State of
12 Nevada,

Petitioner.

FINDINGS OF FACT, CONCLUSIONS
OF LAW AND DECREE OF
JUDICIAL CONFIRMATION
(NRS Chapter 43)

13
14

15 THIS MATTER comes before the Court on Kingsbury General
16 Improvement District's (KGID) *Verified Petition for Judicial*
17 *Confirmation (NRS Chapter 43)* filed on September 17, 2024. Tahoe
18 Douglas Fire Protection District (TDFP) filed its *Answer to*
19 *Verified Petition for Judicial Confirmation* on October 23, 2024.
20 State Fire Marshal filed its *Joinder to Tahoe Douglas Fire*
21 *Protection District's Answer to Verified Petition for Judicial*
22 *Confirmation* on November 1, 2024. No other person or entity
23 answered. Oral arguments were presented on December 19, 2024.

24 Good cause appearing, the Court finds and orders as follows:

25 Jurisdiction

26 KGID is a Douglas County, Nevada general improvement district
27 governed by Chapter 318 of the Nevada Revised Statutes. KGID's
28 *Verified Petition for Judicial Confirmation (NRS Chapter 43)*

1 (Petition), prays for a judicial examination and determination of
2 the validity of its power. KGID published and posted notice in
3 compliance with NRS 43.120. See, Notice of Proof of Publication
4 and Posting, November 4, 2024. The Court has jurisdiction. NRS
5 43.120(3).

6 Discussion

7 KGID owns and maintains fire hydrants installed on private
8 property throughout its district. KGID has no interest in
9 removing obstructions from around its fire hydrants that hinder
10 fire department access, including snow. KGID asks the Court to
11 confirm that it has no duty to remove obstructions from around its
12 fire hydrants and, even if it does, KGID has no authority to go
13 onto private property to remove the obstructions.¹

14 The Court assumes the accuracy of undisputed assertions made
15 by KGID. These include:

16 KGID's enabling ordinances expressly grant KGID the basic
17 powers of paving, curbs, gutters, sidewalks, storm drainage,
18 sanitary sewer improvements, water improvements, street lighting
19 and garbage/refuse collection and disposal.

20 Although not expressly stated in enabling ordinances, KGID's
21 basic powers impose upon KGID a duty to install fire hydrants.
22 KGID had authority to install the fire hydrants on private
23 property. KGID installed fire hydrants on private property
24 throughout its district. KGID owns the fire hydrants.

25 Although not expressly stated in enabling ordinances, KGID's
26 basic powers impose upon KGID a duty to maintain the fire

27
28

¹ Due to the limited nature of judicial confirmation, the Court does not assess duties owed by persons or entities other than KGID and makes no prospective determination regarding KGID's exposure to criminal liability.

1 hydrants. KGID has authority to go onto private property to
2 service the fire hydrants. KGID goes onto private property to
3 inspect and service the fire hydrants.

4 Although not expressly stated in enabling ordinances, KGID's
5 basic powers impose upon KGID a duty to remove snow from the
6 streets. KGID removes snow from the streets.

7 1. Does KGID have a duty to remove obstacles from around its
8 fire hydrants?

9 While accepting its duty to install and maintain fire
10 hydrants, KGID decries any obligation to clear snow or other
11 obstructions from around the fire hydrants to ensure access by the
12 fire department.

13 The genesis and purpose of KGID's existence is important to
14 answering the question posed. The legislative purpose of general
15 improvement districts (GID's) is to "promote the health, safety,
16 prosperity, security and general welfare of the inhabitants
17 thereof and of the State of Nevada." NRS 318.015(1) (emphasis
18 added). "[T]he acquisition, improvement, maintenance and operation
19 of any project authorized in this chapter is in the public
20 interest and constitutes part of the established and permanent
21 policy of the State of Nevada." *Id.* "For the accomplishment of
22 these purposes the provisions of this chapter shall be broadly
23 construed." *Id.* "This chapter being necessary to secure the
24 public health, safety, convenience and welfare, it shall be
25 liberally construed." NRS 318.040 (emphasis added).

26 KGID's powers are those expressed in Douglas County
27 Ordinances 140 and 144; those powers necessarily or fairly implied
28 in or incident to the powers expressly granted; and those powers

1 essential to the accomplishment of the declared objects and
2 purposes of the county and not merely convenient but
3 indispensable. NRS 244.137(3); *See also, Sadler v. Eureka County,*
4 15 Nev. 39, 42 (1880).² KGID "shall have and exercise all rights
5 and powers necessary or incidental to or implied from the specific
6 powers granted in this chapter. Such specific powers shall not be
7 considered as limitation upon any power necessary or appropriate
8 to carry out the purposes and intent of this chapter." NRS
9 318.210. In accord, KGID "may construct or otherwise acquire any
10 improvement appertaining to any such basic power which the
11 district may exercise..." NRS 318.100(1). KGID "may also furnish
12 services pertaining to any such basic power which the district may
13 exercise." NRS 318.100(2).

14 KGID has the power to "operate, maintain and repair the
15 improvements acquired by the district, including, without
16 limitation,...all facilities of the district relating to any basic
17 power which the district is authorized to exercise, and in
18 connection therewith to exercise from time to time any one, all or
19 any combination of the incidental powers provided in this chapter
20 and any law supplemental thereto, except as may be otherwise
21 provided in this chapter or in any such supplemental law." NRS
22 318.145 (emphasis added). KGID argues NRS 318.145's specific
23 reference to the removal of snow from streets proves that KGID
24 cannot be bothered to remove snow from fire hydrants, i.e., "[The
25 Nevada Legislature] could have provided the same authority
26 regarding snow around hydrants. It did not." *KGID's Reply*, p. 6,
27

28 ² The statutory presumption favoring BOCC's power as to matters of local
concern, found in NRS 244.137(6)(b) and modifying Dillon's Rule, do not
extend to KGID, NRS 244.139(7). The Court employs no such presumption here.

1 footnote 1. KGID's argument is without merit given the bolded
2 language from NRS 318.145 as emphasized above.

3 KGID is a GID created by ordinance of the Douglas County
4 Board of County Commissioners (BOCC) upon declaration of an
5 emergency. "[T]he general purpose for which [KGID] is created and
6 the powers which it shall have shall be for...water improvements..."
7 Douglas County Ordinance 144, Section 2(c). "In the improvement
8 of the lands of this proposed district it is necessary that the
9 improvements herein proposed by [sic] provided for the protection
10 of public health, safety and general welfare." *Id.* at Section 3
11 (emphasis added). The power over water improvements is within the
12 powers appropriately conveyed to a GID. NRS 318.116(15); NRS
13 318.144(1) (The board may acquire, construct, reconstruct, improve,
14 extend or better a works, system or facilities for the supply,
15 storage and distribution of water for private and public
16 purposes).

17 KGID understands that its express power over "water
18 improvements" encapsulates a duty to provide and maintain a water
19 system and/or water facilities including fire hydrants, although
20 not expressly stated. KGID argues, however, that while it is
21 duty-bound to install and maintain fire hydrants, it has no
22 obligation to ensure fire fighter access to the same.

23 KGID's position is without legal support. KGID has the power
24 to maintain its fire hydrants. NRS 318.175(2). The primary, if
25 not sole purpose of a fire hydrant is to provide a water source
26 for fire fighters for use in suppressing fires, thereby protecting
27 the public health, safety and general welfare. *See, e.g.,* NAC
28 477.1035 defining "fire hydrant" as "a water supply system with a

1 valve connection that has at least one outlet that is used to
2 supply water to a hose or pumper tanker for a fire department."
3 An inaccessible fire hydrant is incapable of use for its intended
4 purpose. If KGID does not clear obstructions from about its fire
5 hydrants, it fails its basic duty of protecting public health,
6 safety and general welfare. Indeed, an inaccessible fire hydrant
7 no more promotes public safety than a non-existent or
8 malfunctioning fire hydrant. This conclusion is consistent with
9 the State Fire Marshal's opinion and the authorities relied upon
10 therein.

11 The Court confirms that KGID has a legal duty to maintain its
12 fire hydrants without exception. Inherent in this duty is KGID's
13 obligation to ensure access to its fire hydrants for use by fire
14 fighting personnel. This obligation includes the removal of
15 obstructions such as, but not limited to, snow, branches, bushes,
16 fencing, boulders, landscaping, locks, etc., from around KGID's
17 fire hydrants.

18 **2. Does KGID have authority to enter private property to remove**
19 **obstacles from around its fire hydrants?**

20 KGID posits that even if it has a duty to clear its fire
21 hydrants of obstruction, KGID has no authority to enter upon
22 private property to do so. Notably, KGID chose to install most,
23 if not all, of its fire hydrants on private property. KGID does
24 not say what legal authority it relied upon when entering private
25 property to install its fire hydrants. Likewise, KGID accepts
26 responsibility for maintaining its fire hydrants and goes on
27 private property to conduct hydrant inspections but does not cite
28 the source of its legal authority.

1 The Court will not guess at the legal authorities relied upon
2 by KGID. It is incomprehensible, however, for KGID to argue it
3 has authority to enter private property to install and maintain
4 fire hydrants but it is without authority to enter private
5 property to clear fire hydrants from obstruction. The Court has
6 already held that KGID's duty to maintain fire hydrants includes
7 an obligation to remove obstructions. Thus, if KGID is correct in
8 its assertion that it has authority to install and maintain fire
9 hydrants on private property, then it must also have authority to
10 clear obstructions.

11 If KGID does not already have authority to enter private
12 property to remove obstructions from around its fire hydrants, as
13 KGID now claims, KGID may not shirk its fire hydrant maintenance
14 duties by refusing to obtain authorization to enter private
15 property. KGID "shall have and exercise all rights and powers
16 necessary or incidental to or implied from the specific powers
17 granted..." NRS 318.210 (emphasis added). The law supplies KGID
18 with multiple avenues for carrying out its fire hydrant duties,
19 ranging from consent to condemnation. See, e.g., NRS 318.160
20 ("[T]he board shall have the power to acquire, dispose of and
21 encumber real and personal property, and any interest therein,
22 including leases, easements, and revenues derived from the
23 operation thereof. The constitutional and inherent powers of the
24 legislature are hereby delegated to the board for the acquisition,
25 disposal and encumbrance of property"); NRS 318.170(1) ("The board
26 may, in connection with a district with basic powers relating
27 to...water facilities...(d) Make and enforce all necessary regulations
28 for...the proper use of water within the district"); NRS 318.190

1 ("The board shall have and may exercise the power of eminent
2 domain and dominant eminent domain in the manner proved by law for
3 the condemnation by a city of private property for public use to
4 take any property necessary to the exercise of the powers granted,
5 both within and without the district"); NRS 318.197(1) ("The board
6 may fix...rates, tolls or charges other than special assessments...for
7 services or facilities furnished by the district..."); NRS 318.205
8 ("The board shall have the power to adopt and amend bylaws, not in
9 conflict with the Constitution and laws of the State (2)
10 Regulating the use ore right of use of any project or
11 improvement"); NRS 318.101(1) ("As an alternative procedure
12 for...improving...any public improvement, and for defraying all cost
13 thereof...the district, acting by and through the board, is vested
14 with the powers granted to municipalities by chapters 271..."); NRS
15 360.830 (re: interlocal agreements).

16 ///

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1 The Court confirms that not only does KGID have a duty to
2 clear the area around its fire hydrants of obstructions but is
3 also obligated to take measures to fulfill its duty. As for the
4 latter, it is not for the Court to decide amongst options
5 available or otherwise exercise KGID's discretion, particularly
6 given KGID's insistence that it does not have or seek to have
7 authorization to enter private property and remove obstructions.
8 TDFPD and the State Fire Marshal ask the Court to imply easements
9 but have left the Court without sufficient evidence to decide that
10 issue.

11 IT IS SO ORDERED.

12 DATED this 6th day of January, 2025.

13
14



THOMAS W. GREGORY
DISTRICT JUDGE

15
16

Copies served by mail on January 7th 2025, addressed to:

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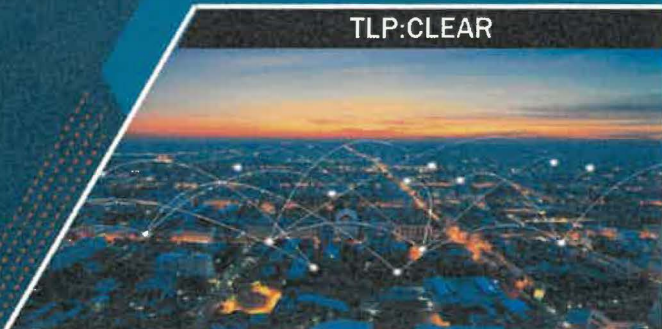


Erin C. Plante



Internet-Exposed HMIs Pose Cybersecurity Risks to Water and Wastewater Systems

TLP:CLEAR



Overview

The Environmental Protection Agency (EPA) and the Cybersecurity and Infrastructure Security Agency (CISA) often identify internet-exposed Human Machine Interfaces (HMIs) through scanning via publicly available web-based search platforms. HMIs enable operational technology (OT) owners and operators to read Supervisory Control and Data Acquisition (SCADA) systems connected to programmable logic controllers (PLCs). In the absence of cybersecurity controls, unauthorized users can exploit exposed HMIs in Water and Wastewater Systems to:

- View the contents of the HMI (including the graphical user interface, distribution system maps, event logs, and security settings) and
- Make unauthorized changes and potentially disrupt the facility's water and/or wastewater treatment process.

Threat actors have demonstrated the capability to find and exploit internet-exposed HMIs with cybersecurity weaknesses easily. For example, in 2024, pro-Russia hackers manipulated HMIs at Water and Wastewater Systems, causing water pumps and blower equipment to exceed their normal operating parameters. In each case, the hackers maxed out set points, altered other settings, turned off alarm mechanisms, and changed administrative passwords to lock out the water utility operators. These instances resulted in operational impacts at water systems and forced victims to revert to manual operations. (For more information, see the joint fact sheet [Defending OT Operations Against Ongoing Pro-Russia Hacktivist Activity](#).)

EPA and CISA are releasing this fact sheet to provide Water and Wastewater Systems with recommendations for limiting the exposure of HMIs on the internet and securing them against malicious cyber activity.

Mitigations

EPA and CISA strongly encourage Water and Wastewater Systems to implement the following mitigations to harden remote access to HMIs. Organizations may need to consult with their system integrators and request the implementation of these mitigations.

- Conduct an inventory of all internet-exposed devices.
- If possible, disconnect HMIs and all other accessible and unprotected systems from the public-facing internet.
- If it is not possible to disconnect the device, secure it by creating a username and strong password to prevent a threat actor from easily viewing and accessing the devices. Change factory default passwords.

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TLP:CLEAR

- Implement a strong password and multifactor authentication (MFA) for all access to the HMI and OT network.
- Implement network segmentation by enabling a demilitarized zone (DMZ) or a bastion host at the OT network boundary.¹
- Implement geo-fencing across the entire network and enforce network segmentation based on specific locations.
- Keep all systems and software up to date with patches and necessary security updates.
- Establish an allowlist that permits only authorized IP addresses to access the devices.
- Log remote logins to HMIs; be aware of failed attempts and unusual times.
- Implement your vendor's recommendations for best securing your product.
- Sign up for CISA's free cybersecurity vulnerability scanning service to identify software vulnerabilities and confirm that patching is up to date and done correctly.

Resources

[CISA's Free Cyber Vulnerability Scanning for Water Utilities](#) can assist water utilities assess and monitor internet-accessible assets and evaluate vulnerabilities within those assets. Email vulnerability@cisa.dhs.gov to request services. **Note:** Clicking on the email link will open a dialog box with the subject line "Requesting Vulnerability Scanning Services" preformatted for ease. Include the name of your utility, a point of contact with an email address, and the physical address of your utility's headquarters.

Joint fact sheet [Top Cyber Actions for Securing Water Systems](#) provides actions Water and Wastewater Systems can take to reduce risk to and improve resilience against malicious cyber activity and provides free services, resources, and tools to support these actions.

[EPA Guidance on Improving Cybersecurity at Drinking Water and Wastewater Systems](#) assists owners and operators of drinking water and wastewater systems with assessing gaps in their current cybersecurity practices and controls and identifying actions that may reduce their risk from cyberattacks. The document also provides information on receiving technical assistance, cybersecurity training, and cybersecurity funding.

CISA's [Stuff Off Search](#) provides guidance for identifying internet-exposed assets.

Water systems requiring additional support for implementing any of the aforementioned mitigations should contact their regional [CISA Cybersecurity Advisor](#) and/or [EPA](#) for assistance.

For guidance on OT remote access, see NIST TN 2283 (Initial Public Draft): [Cybersecurity for the Water and Wastewater Sector: Build Architecture. Operational Technology Remote Access.](#)

¹ An OT DMZ makes it more difficult for an unauthorized user to reach private networks and prevents malicious actors from performing reconnaissance to search for potential targets on the OT network. A DMZ may include a proxy server, which centralizes internal traffic flow and simplifies monitoring and recording of that traffic. A bastion host is a specialized, highly secured system, often a server or dedicated workstation, that serves as the sole access point between an external network (such as the internet or internal IT network) and a protected internal network.

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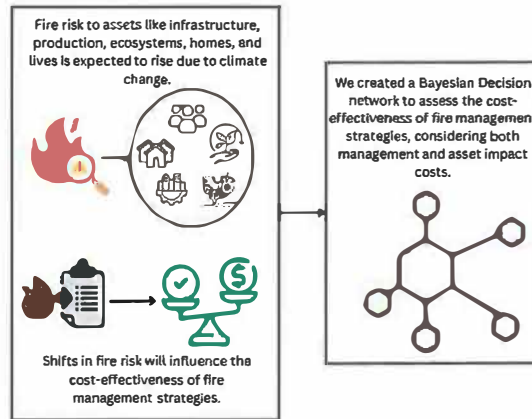
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Evaluating cost-effective fire management strategies in a changing climate

Story by Erica Marshall, Trent Penman • 1d • 5 min read



Credit: Science of The Total Environment (2024). DOI: 10.1016/j.scitotenv.2024.177863

Globally, wildfire seasons are getting worse with climate change, resulting in more frequent, more severe and larger wildfires.

The recent L.A. fires are emblematic of fire behavior changing in unexpected ways. These fires, occurring during winter and outside the traditional fire season, also follow an extremely hot summer and prolonged drought in California.



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While the winds driving the L.A. fires are not uncommon, the lack of precipitation preceding them was extreme and similar drought events are likely to become more frequent as climate change intensifies. As these conditions become more frequent, we can expect that wildfire regimes are going to change.

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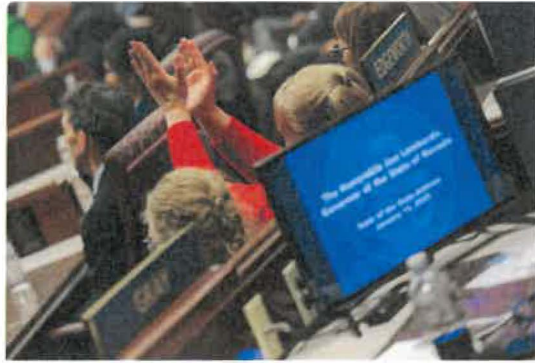
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Nevada governor calls for permanent teacher pay raises, \$1B investment in new housing

Story by Jessica Hill, McKenna Ross, Las Vegas Review-Journal · 22h ·

5 min read



L A person claps as Gov. Joe Lombardo speaks during his State of the State speech at the Legislative Building on Wednesday, Jan. 15, 2025, in Carson City.
© Madeline Carter/Las Vegas Review-Journal/TNS

CARSON CITY — Gov. Joe Lombardo announced sweeping policy proposals at his State of the State address on Wednesday, from making teacher raises permanent to investing \$1 billion in new housing — all while calling for unity in the divided government.

“My fellow Nevadans, to succeed we must focus on what unites us,” the Republican governor said to a crowded Assembly chamber. “We must set our sights on shared goals and rise above harsh political rhetoric. In five months, we will be judged — you and me — by the results we achieve together.”

The speech came on the heels of the November election, where Lombardo successfully fended off a possible Democratic supermajority in both chambers that would have allowed Democrats to override any of his vetoes, greatly reducing his power.

While Democrats still hold majorities in both the Assembly and Senate and can set their own agenda, any bill they pass must be signed into law by Lombardo, who is accustomed to wielding his veto power — having vetoed a record 75 bills in the 2023 session.



Sponsored Content

More for You

MEMO TO: Mitch Dion, General Manager
FROM: Judy Brewer, Administrative & Human Resource Supervisor
SUBJECT: Management Report of January 2025

Rental Property (298 Kingsbury)

- Full occupancy
- Scheduling carpets in common areas to be cleaned in Spring
- One broken window in the front of building 297 to be addressed
- Resolving discrepancies with “receivables” for accounting From Tahoe Property Management
- Assigned to eliminate Tahoe Property Management and provide services directly using CMMS

General Information

- Document imaging project continues
- Researching outsourcing bill preparation and mailing
- Actively searching for an individual interested in generating board meeting minutes
- Created a draft application for public use of our conference room
- Posting rate increase in paper for February board meeting in January

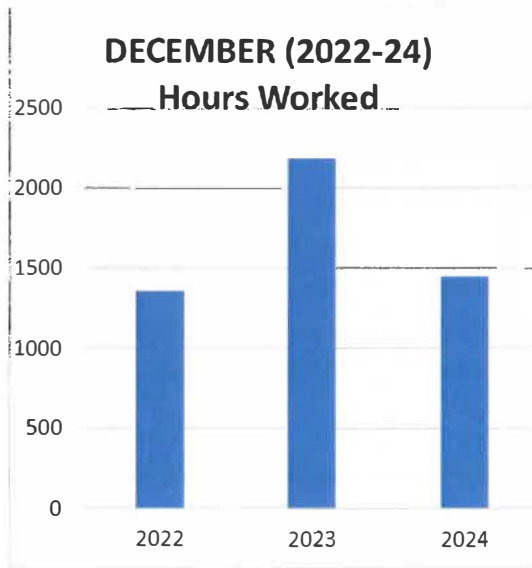
Human Resources

- Active recruitment for General Manager, Water Operator, Finance Manager, Civil Engineer, and Seasonal positions
- Created a 5 tier pay range for the Engineer position, waiting for feedback and approval
- Focused on gathering materials to bring the new board members onboard
- NV Pers contribution increase 7/1/25:
 Employee/Employer Contribution from 17.5% to 19.25%
 Employer-Pay Contribution from 33.5% to 36.75%

SERVICE REQUEST (DECEMBER 23 vs DECEMBER 24)

| Dec. 2023 | | | Dec. 2024 | | |
|----------------------|---------------|----------------|----------------------|---------------|----------------|
| <u>REQUEST CODE:</u> | <u>COUNT:</u> | <u>AMOUNT:</u> | <u>REQUEST CODE:</u> | <u>COUNT:</u> | <u>AMOUNT:</u> |
| OFF/ON | 4 | 250.00 | OFF/ON | 10 | 200.00 |
| INSPECTION | 20 | 50.00 | INSPECTION | 9 | 0.00 |
| LEAK | 0 | 0.00 | LEAK | 3 | 0.00 |
| PROFILE | 2 | 0.00 | REPAIR | 0 | 0.00 |
| OFF | 7 | 350.00 | OFF | 6 | 100.00 |
| ESCROW | 0 | 0.00 | ESCROW | 0 | 0.00 |
| ON | 27 | 400.00 | ON | 6 | 100.00 |
| ONCALL | 1 | 00.00 | ONCALL | 0 | 0.00 |
| NEW | 8 | 0.00 | NEW | 56 | 0.00 |
| CHANGE | 18 | 0.00 | REREAD | 0 | 0.00 |
| TAMPER | 18 | 250.00 | TAMPER | 0 | 0.00 |
| FROZEN | 0 | 0.00 | FROZEN | 0 | 0.00 |
| SEWER | 0 | 0.00 | SEWER | 0 | 0.00 |
| PROFILE | 0 | 0.00 | PROFILE | 0 | 0.00 |
| TOTAL | 105 | 1400.00 | TOTAL | 90 | 400.00 |

**HOURS WORKED COMPARISON
(December 2022-2023-2024)**



LIENS (December 2024)

111 Tramway Dr. A-10 \$ 1,981.95

County Tax roll collection:

759 Boulder Court #Q \$102,415.43

495 Tramway Drive, #12 \$101,725.31

Service Turned Off:

165 Irwin A&B \$52,505.94 Turned off in 2016

302 Griffin Court \$13,564.23 Turned off in 2021

MEMO TO: Mitch Dion, General Manager

FROM: Joe Esenarro, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of January 21, 2025

UTILITY OPERATIONS:

Comprehensive Maintenance Management System (CMMS) asset input continues, and configuration for the sequencing for reviews and assignments.

Crew performed water quality pressure checks throughout the district.

Mike and Blair worked on Fire Hydrant on Michelle Drive.

Crew repaired water service line leak at 130 Woodland Way.

Crew was busy with snow removal at station facilities.

Replaced P.H. Probe at the Treatment Plant.

Preplaced Oxygen sensor at the Treatment Plant.

Byran completed the meter readings for December.

Replaced broken water valve cans throughout the district.

Maintenance on the pump control valve at Station 3 Pump 2.

Underground Service Alerts have been very steady committing at least one operator regularly.

Water production for the month was 12,170,000 gallons.

Jeff and Jerron have been out sweeping the district.

Jeff Wood and Jerron Pierson have been active with delineation throughout the district.

Connection permit inspections and reviews continue as the end of dig season rapidly approaches. Routinely, complements for Byran Moss are made. He is closing out old permits and has issued 3 new permits.

Crew installed SCADA antenna at 160 Pine Ridge Drive.

Tom Swick with Thunderbird Communication checked direction and strength of antenna.

South Tahoe Internet installed new router for internet service at the water treatment plant.

VEHICLES and EQUIPMENT:

Byran, Jeff, Jerron repaired entry step on the backhoe.

Byran, Blair and Mike worked on small equipment maintenance.

TRAINING:

All utility personnel attended the monthly safety meeting.



MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Travis Marshall, PE, Project Manager, DOWL
DATE: January 14, 2025
SUBJECT: Engineering Report for the Meeting of January 21, 2025

GENERAL

- Assisted with general service request items and general correspondence.
 - DOWLs Water Resources Manager completed the Water Rights Renewal process.

PROJECTS

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

- On-call construction observation will resume next summer.

Task Order #54: Sewer Master Plan

- Final Sewer Master Plan and Bypass memo submitted to General Manager. Bypass Memo discussions to continue through final deliverables.

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
 - Tasks complete for design.

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

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

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

- Work for the 2024 Construction Season for Tramway and Tina has been paused and will continue May 2025.

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- DOWL continues to coordinate with the District to complete contractual requirements and Federal Funding Requirements.
- Final Contract price and Pay Applications have been completed. Closeout documentation requested from Contractor to provide Final Acceptance Letter by DOWL and District.
- Project Closeout to be completed January 2025 for Ponderosa MHP.

MEMORANDUM

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

- Progress design deliverables and preliminary contract documents to be submitted to General Manager January.
- DOWL coordinating with General Manager on Project bidding and construction schedule.
- Replacement of approximately 8,900 LF of water main with ductile iron for Maryanne, Barrett, and Panorama. Minor streets include Carol Cir, Drew Ct, and Vista Dr.

Task Order #67 – 2025 Road Rehabilitation & Replacement Project

- DOWL incorporating General Manager input on project scope and will provide Progress Contract Document deliverables in January.
- Preliminary Road CIP planning to consider future Water CIP and active construction projects in service area.
- Project includes full rehabilitation for Andria/N Benjamin, Tramway, Quaking Aspen, S Benjamin, and Terrace View. Other roadwork includes a district-wide crack repair, full section replacements, and Manhole/valve collar reconstruction.

Leigh

From: Nicki Leeper <nleeper@douglasnv.us>
Sent: Wednesday, January 8, 2025 12:57 PM
To: Ralph L. Miller; Karen Andrews; Steve@mcvicarcpa.com; Krista Jenkins; Shannon Harris; Greg Reed; Brooke Thompson; scobb@indianhillsnevada.com; Mitch Dion; ANDREW HUCKBODY; Lynda GID Rowland; tregidbookkeeper@gmail.com; 'Mickie Hempler'; Gregg Kendall; Marla Bay; April Burchett; Patti Page; Larry English; tahoepeel@aol.com; Scott Fields; 'Larry Sidney'; sullivanlandGID@gmail.com; tdsd@frontier.com; trustees@caverockgid.org
Cc: List - X Board Clerk; Zachary Wadle
Subject: GID Representative for Debt Management Commission Term 1/1/2025 to 12/31/2026

Good afternoon all,

You are receiving this email because you are listed as the contact person for a General Improvement District. Please share this information as soon as possible with the district's trustees.

Pursuant to NRS 350.0115(2) a Debt Management Commission must be created and composed of one representative of the County, one representative of the School District, two representatives of the Public-at-Large, and one representative of the general improvement districts.

Currently, Greg Reed, Gardnerville Ranchos GID District Manager, is serving in this capacity and has also volunteered for the next term of 1/1/2025 to 12/31/2026.

Per NRS 350.0115(4), each representative of the general improvement districts must be chosen by their governing bodies jointly, each governing body having one vote.

I am happy to hear back from the districts if this is approved. Unless I receive information before 5:00 PM Friday, January 24th advising me that the general improvement districts have chosen another representative, Mr. Reed will serve the term.

Thank you for your assistance!

Nicki Leeper

Assistant County Clerk
Tahoe General Services/
Douglas County Clerks Office
nleeper@douglasnv.us

Leigh

From: Stac Baker <tahoestaci@aol.com>
Sent: Thursday, January 2, 2025 12:18 PM
To: Mitch Dion
Subject: Fwd: Sierra Colina

Staci Baker D.V.M.

Begin forwarded message:

From: Stac Baker <tahoestaci@aol.com>
Date: January 2, 2025 at 12:12:14 PM PST
To: Jeff Cowen <jcowen@trpa.gov>
Cc: Tobi Tyler <tylertahoe1@gmail.com>
Subject: **Sierra Colina**

[Download full resolution images](#)
[Available until Feb 1, 2025](#)

Dear Jeff;

I hope you had a nice holiday. This is the third different time I am reaching out to you about the continual litter from Sierra Colina.





I do not understand why TRPA does not seem to do anything about the complaints I have filed and the environmental devastation. I care about this area and I am quite concerned about the hypocrisy and in fact, abject failure of TRPA to protect this sensitive area.





The two photos here depict the sensitive riparian area and inflow to Lake Tahoe called Burke Creek. TRPA allowed this tract home builder from Las Vegas to build on a sensitive and essential area for the health and clarity of Lake Tahoe! This project is polluting this sensitive ecosystem and no environmental impact study was done! This is mind blowing until we look at the Tahoe Beach Club which is an obvious environmental crime. I have reported and sent pictures of the littering and micro plastic degradation caused by the beach club. These two projects show TRPA's gross negligence, as there were no mitigation efforts for Lake clarity and understanding of water table, ground water, and riparian areas. I am so very frustrated! This is unacceptable and I expect a response as the environment is not able to speak for itself. I am glad to see the Sierra club reaching out to the local media and I will do the same because this is the third time I've provided three different episodes of spending 15 minutes picking up trash from the project that should never have happened on an environmentally sensitive area that TRPA allowed. I find BMPs to be hypocritical as TBC is allowed to be developed and operate while they pollute Lake Tahoe!

What did TRPA do?

What will TRPA do next?

This area needs to be preserved and protected for future generations and I respectfully request you view the TRPA mission statement

Staci Baker D.V.M.