



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE
AGENDA
TUESDAY, September 17, 2024**

A meeting of the Kingsbury General Improvement District Board of Trustees shall be held Tuesday September 17, 2024, at the district office (160 Pine Ridge Drive, Stateline, NV, 89449), commencing at 5:00 p.m. The agenda and supporting material are available on the district website (www.kgid.org), 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 mitch@kgid.org.

- 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 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

3:30 P.M. The Kingsbury General Improvement District will recognize its 60th Anniversary with Open House (a quorum of board members may be in attendance as a social occasion - no action is to be discussed or taken)

AGENDA

5:00 P.M.

1. Call to Order

2. Pledge of Allegiance

3. Roll Call

4. Public Comment

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

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

6. Approval of Minutes: For Possible Action: Approval of the minutes for the Board of Trustees meeting held on July 16, 2024.

NEW BUSINESS

7. For Information: Receive and review Financial Statements, May & June 2024

8. For Information and Possible Action: Approval of list of Claims, July & August 2024

9. For Information and Possible Action: Adopt policy for public use of district facilities

10. For Information and Possible Action: Approve 60 Month extension of Sanitary Sewer Collection System Service Contract

11. For Information and Possible Action: Approve Task Order 6 with Eastern Sierra Engineering for GeoTech support for the Design of the Fy25/26 Water Line and Pavement Repair & Renovation Project

12. For Information and Possible Action: Approve proposal for acquisition and installation of Equipment Storage Facility

13. For Information and Possible Action: Adopt Resolution 2025-01 Commemorating 60 Years of Service to the Community

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

1. Board Member Reports

2. Management Report

3. Attorney Report

4. Correspondence

5. Announcements and Final Public Comment

6. For Possible Action; Adjournment

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY JULY 16, 2024**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 160 Pine Ridge, Stateline, Nevada at 5:00 p.m. by Natalie Yanish.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Yanish, Parks, Schorr, Nelson and Trigg. Also present were General Manager Mitch Dion, Administration & Human Resource Supervisor Judy Brewer and General Counsel Chuck Zumpft.

PUBLIC COMMENT – Bianca Ballog, of 313 Tramway Drive #16, stated the property is listed for sale and requested additional time to address delinquent payments to KGID to avoid being placed as a tax sale.

APPROVAL OF AGENDA –Financials were not available for the final agenda; Item 1 was recommended to be removed from the agenda.

M-7/16/2024-1 - Motion by Nelson, seconded by Parks and passed to approve the agenda, as amended. Trigg abstained.

APPROVAL OF MINUTES –

M-7/16/2024-2 - Motion by Nelson, seconded by Parks, and passed to approve the Regular Meeting Minutes dated June 18, 2024. Trigg abstained.

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

NEW BUSINESS

FOR INFORMATION ONLY

FOR POSSIBLE ACTION:

LIST OF CLAIMS – Nelson questioned #64149 to Dowl relating to the waterline project from last year. It was explained that the project closeout was delayed due to issues with the contractor and damage to the sewer collection system as recently repaired by Summit Plumbing.

Schorr noted the monthly expense to Thunderbird Communication in relationship to the agenda item for Scada repairs. It was noted that there is a monthly payment for services and the added time to repair the noncompliant radios.

M-7/16/2024-3 - Motion by Nelson, seconded by Parks, and passed to approve the List of Claims in the amount of \$1,281,825.85 as represented by check numbers 64112 through 64241. Trigg abstained.

Discussion and possible action to eliminate the August 20, 2024, meeting from the Board of Trustees calendar. Report provided and discussion.

M-7/16/2024-4 - Motion by Schorr, seconded by Nelson, and passed to adjust the Board of Trustees Meeting Calendar to eliminate the regular meeting scheduled for August 20, 2024. Trigg abstained.

Authorize the General Manager to expend up to \$75,000 for vendor services/repairs for the treatment plant addressing emergent issues with process control & SCADA.

Report provided and presentation regarding the existing challenges with the plant process and software. Specific concerns regarding the ozone system were reviewed and discussed. It was explained that Thunderbird Communications and Jacobs Engineering were the two primary vendors needed to gain the manufacturers' support and implement repairs as needed.

M-7/16/2024-5 - Motion by Schorr, seconded by Nelson, and passed to authorize the General Manager to expend up to \$75,000 for vendor services and repair parts for the treatment plant to address emergent issues with controls and SCADA. Trigg abstained.

Trigg explained that she could hear the entire meeting but was unable to provide her votes.

Approve change order #01 with Aspen Construction to provide asphalt sealing deleted from the FY24 waterline repair and renovation project.

A written report was provided, and the work scope was reviewed. The benefits of utilizing the existing contractor to complete the work left incomplete from the previous year's project. All the incomplete work from the other contract was discussed and the funds retained were adequate to cover proposed work

Yanish requested clarification regarding the bid details. It was explained that Dowl mapping was used for estimates and pricing reflects equipment set up, labor and material.

M-7/16/2024-6 - Motion by Nelson, seconded by Parks, and unanimously passed to approve Change Order #01 with Aspen Construction to provide asphalt sealant/coating deleted from the FY24 Waterline and Road Renovation Project for \$52,560.00 and authorize the General Manager to execute appropriate documents.

There was a break, and the meeting resumed at 6:26 p.m.

Conduct Evaluation of General Manager and provide compensation adjustment/contract revision.

The trustees provided their comments regarding the evaluation forms which are retained for record. Yanish reviewed her form, and she commended the manager's performance overall. She provided recommendations including improving correspondence and coordination with Douglas County, stabilizing staff, and use of vacation.

Nelson noted her concerns regarding the snow removal/hydrant issue, notification to the board and communication with the public. She commended the manager's performance overall and suggested improving communication with the public and filling staff positions. She suggested the goal to revise water and sewer rates.

Parks praised the manager's performance and agreed with the other trustee's comments. Schorr also praised the manager's performance.

A compensation increase was discussed and unused vacation was noted. Administrative leave, healthcare and HSA compensation were reviewed. PERS was discussed and various Douglas County positions and salaries were noted.

Yanish supported an increase of 4%. Trustee Trigg was not available for comment via phone. The potential of setting goals for incentive was discussed. It was suggested to add this to a future agenda. Parks suggested this could be added for the new board to review. Yanish supported a discussion regarding goals in a future meeting.

M-7/16/2024-7 - Motion by Schorr, seconded by Parks, and passed to approve for increase of 4% plus 2 extra days of vacation. Trigg abstained and Nelson opposed.

Board Reports

Yanish noted the upcoming Lake Tahoe Summit and recommended the Trustees attend. Parking is difficult at Round Hill Pines and shuttles will be used. There was a reminder that the Nevada League of Cities and Municipalities Meeting will be held on October 3, 2024.

Management Reports

General Manager's Report

Regional employment rates were reviewed, and a drought/fire update was provided. An update to the contractor striking the fire hydrants and the contractor's insurance is denying all claims and reintroducing the misinformed allegations of the contractor (failing to understand their contractual obligation for indemnification). The trustees noted concern for the challenges of the homeowners.

Administrative and Human Resources Report

There were no questions or comments.

Engineer's Report

KGID Board Meeting Minutes 7/16/2024

None.

Attorney's Report

There is a draft letter for the Trustees regarding special counsel to review the fire hydrant snow clearing for future discussion.

FINAL PUBLIC COMMENT – There was no public present.

UNFINISHED BUSINESS

ADJOURNMENT

M-7/16/2024-8 - Motion by Yanish seconded by Parks and unanimously passed to adjourn the meeting at 7:36 p.m.

Respectfully submitted,

Natalie Yanish, Chair

Attest:

Sandra Parks, Secretary

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

TITLE: REVIEW AND RECEIVE FINANCIAL STATEMENTS MAY & JUNE 2024

For Discussion and Possible Action. Review of Financial Statements

MEETING DATE: 17 September 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Review and file financial statements of May & June 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 pending processing time, these provide the Trustees with insights into the financial well-being of the agency. Although surpassed by the June report, the May statement was not prepared for the July Meeting, therefore is presented now.

INCLUDED:

- Financial Statements May 2024
- Financial Statements June 2024

Fund impacted by above action:

- | | |
|--|--|
| ☐ All Funds | ☒ Not a Budget Item |
| ☐ Water Fund | ☐ Sewer Fund |
| ☐ General Fund | ☐ Snow Removal Fund |
| ☐ Not Budgeted for | ☐ Emergency Spending |

82

KINGSBURY GENERAL IMPROVEMENT DISTRICT CASH POSITION

GENERAL 47%
WATER 31%
SEWER 20%
SNOW 2%

May-24

FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE
GENERAL FUND	\$ 8,316,213.80	\$ (101,995.38)	\$ (372.46)	\$ 124,895.86	\$ (32,345.13)	\$ 8,306,396.69
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 229,573.08	\$ 9,495.38	\$ -	\$ -	\$ -	\$ 239,068.46
GENERAL INVESTMENT	\$ 470,021.26	\$ 92,500.00	\$ -	\$ 31.44	\$ -	\$ 562,552.70
GF TOTAL						\$ 9,108,017.85
WATER FUND	\$ 5,553,342.90	\$ 199,747.67	\$ 509.48	\$ 418,094.94	\$ (923,025.36)	\$ 5,248,669.63
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 375,697.53	\$ 11,919.31	\$ -	\$ -	\$ -	\$ 387,616.84
WATER INVESTMENT	\$ 520,811.66	\$ 102,500.00	\$ -	\$ 34.84	\$ -	\$ 623,346.50
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00
DIST DEBT RESERVE	\$ 280,653.50	\$ 71,621.34	\$ -	\$ -	\$ -	\$ 352,274.84
TREAT DEBT RESERVE	\$ 426,070.85	\$ 108,731.07	\$ -	\$ -	\$ -	\$ 534,801.92
CAP IMPROV. RESERVE	\$ (460,409.09)	\$ (494,519.39)	\$ -	\$ -	\$ -	\$ (954,928.48)
WF TOTAL						\$ 6,237,211.25
SEWER FUND	\$ 3,807,537.58	\$ (52,801.68)	\$ (44.04)	\$ 177,114.83	\$ (82,259.19)	\$ 3,849,547.50
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 7,716.84	\$ 301.68	\$ -	\$ -	\$ -	\$ 8,018.52
SEWER INVESTMENT	\$ 266,780.80	\$ 52,500.00	\$ -	\$ 17.85	\$ -	\$ 319,298.65
SF TOTAL						\$ 4,176,864.67
SNOW REV. FUND	\$ (39,749.80)	\$ (5,572.28)	\$ (92.98)	\$ 65,678.79	\$ (40,139.89)	\$ (19,876.16)
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 103,924.08	\$ 3,072.28	\$ -	\$ -	\$ -	\$ 106,996.36
SNOW INVESTMENT	\$ 12,721.59	\$ 2,500.00	\$ -	\$ 0.85	\$ -	\$ 15,222.44
SNOW TOTAL						\$ 102,342.64
298 KINGSBURY GRADE RENTAL	\$ 233,697.93	\$ -	\$ -	\$ 7,327.32	\$ (1,970.67)	\$ 239,054.58
80 RENTAL TOTAL						\$ 239,054.58
GRAND TOTALS	\$ 20,150,034.51	\$ (0.00)	\$ -	\$ 793,196.72	\$ (1,079,740.24)	\$ 19,863,490.99
CHECKING						
US BANK	\$ 580,464.76	\$ (50,000.00)		\$ 708,726.51	\$ (1,075,951.81)	\$ 163,239.46
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25
MORTON CAPITAL MMA	\$ 20,223.06			\$ 84.98	\$ -	\$ 20,308.04
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
LOCAL GOVT POOLED	\$ 18,299,234.44	\$ (200,000.00)		\$ 80,596.80	\$ -	\$ 18,179,831.24
GRAND TOTALS	\$ 20,150,034.51	\$ -	\$ -	\$ 789,408.29	\$ (1,075,951.81)	\$ 19,863,490.99

KINGSBURY GENERAL IMPROVEMENT DISTRICT

DRAFT

Balance Sheet

AS OF 5/31/2024

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ASSETS						
CURRENT ASSETS						
CASH						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	8,306,396.69	5,248,669.63	3,849,547.50	(19,876.16)	239,054.58	17,623,792.24
DISTRIBUTION DEBT SERVICE	0.00	352,274.84	0.00	0.00	0.00	352,274.84
TREATMENT DEBT SERVICE	0.00	534,801.92	0.00	0.00	0.00	534,801.92
CAPITAL IMPROVEMENT RESERVE	0.00	(954,928.48)	0.00	0.00	0.00	(954,928.48)
CASH HELD BY DOUGLAS COUNTY	5,900.64	0.00	0.00	0.00	0.00	5,900.64
Total CASH	8,312,797.33	5,180,817.91	3,849,547.50	(19,876.16)	239,054.58	17,562,341.16
INVESTMENTS						
INVESTMENTS	801,621.16	1,056,393.34	327,317.17	122,218.80	0.00	2,307,550.47
Total INVESTMENTS	801,621.16	1,056,393.34	327,317.17	122,218.80	0.00	2,307,550.47
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	0.00	330,527.53	115,728.99	41,845.16	0.00	488,101.68
RENT RECEIVABLE	0.00	0.00	0.00	0.00	13,064.45	13,064.45
DUE FROM OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00
GRANT RECEIVABLE	0.00	474,620.40	0.00	0.00	0.00	474,620.40
STATE TAX DIST. RECEIVABLE	149,073.29	0.00	0.00	0.00	0.00	149,073.29
A/R-EDGEWOOD WTR CO.	0.00	898.07	0.00	0.00	0.00	898.07
INTEREST RECEIVABLE - INVEST.	47,635.04	37,737.39	21,085.03	1,921.04	0.00	108,378.50
DELINQ. PROPERTY TAXES RECEIV	8,300.35	0.00	0.00	0.00	0.00	8,300.35
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	205,230.26	846,442.35	138,143.50	43,987.78	13,064.45	1,246,868.34
MATERIAL INVENTORY						
MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
Total MATERIAL INVENTORY	0.00	144,351.58	876.53	0.00	0.00	145,228.11
PREPAID EXPENSES						
PREPAID EXPENSES	482.48	11,793.51	5,005.70	933.11	0.00	18,214.80
Total PREPAID EXPENSES	482.48	11,793.51	5,005.70	933.11	0.00	18,214.80

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 5/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSUE COSTS (NET)						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(301,008.11)	0.00	0.00	0.00	(301,008.11)
Total DEFERRED CHARGES BOND ISSUE COSTS (NET)	0.00	48,691.43	0.00	0.00	0.00	48,691.43
Total CURRENT ASSETS	9,320,131.23	7,288,490.12	4,320,890.40	147,263.53	252,119.03	21,328,894.31
FIXED ASSETS						
PROPERTY PLANT & EQUIPMENT (NET)						
OFFICE EQUIPMENT	0.00	70,568.03	34,421.67	0.00	0.00	104,989.70
ACCUM. DEPR. OFFICE EQUIP.	0.00	(59,168.42)	(27,719.17)	0.00	0.00	(86,887.59)
EQUIPMENT	0.00	4,622,327.61	287,681.77	0.00	0.00	4,910,009.38
ACCUM. DEPR. EQUIPMENT	0.00	(2,967,891.19)	(145,390.87)	0.00	0.00	(3,113,282.06)
UTILITY PLANT IN SERVICE	0.00	21,467,462.35	6,135,350.74	0.00	0.00	27,602,813.09
ACCUM. DEPR. UTILITY PLANT	0.00	(4,135,988.80)	(5,359,749.82)	0.00	0.00	(9,495,738.62)
INFRASTRUCTURE	0.00	29,685,542.21	786,324.36	0.00	0.00	30,471,866.57
ACCUM. DEPR. INFRASTRUCTURE	0.00	(10,772,808.39)	(287,161.45)	0.00	0.00	(11,059,969.84)
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	(338,819.70)	0.00	0.00	0.00	(338,819.70)
VEHICLES & EQUIPMENT	0.00	533,390.76	8,113.28	0.00	0.00	541,504.04
ACCUM. DEPR. VEHICLES & EQUIP	0.00	(503,325.35)	(8,113.28)	0.00	0.00	(511,438.63)
CONSTRUCTION IN PROGRESS	0.00	1,258,883.24	271,429.50	0.00	0.00	1,530,312.74
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	39,665,299.61	1,695,186.73	0.00	0.00	41,360,486.34
Total FIXED ASSETS	0.00	39,665,299.61	1,695,186.73	0.00	0.00	41,360,486.34
Total ASSETS	\$ 9,320,131.23	\$46,953,789.73	\$6,016,077.13	\$ 147,263.53	\$ 252,119.03	\$62,689,380.65

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
AS OF 5/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	28,457.40	662,855.26	68,406.02	71,107.68	1,698.79	832,525.15
ACCOUNTS PAYABLE - SUSPENSE	0.00	(3,303.96)	2,950.00	0.00	0.00	(353.96)
LOSS PROTECTION PAYABLE	0.00	(242.25)	0.00	0.00	0.00	(242.25)
LINE PAYABLE	0.00	27.82	0.00	0.00	0.00	27.82
Total ACCOUNTS PAYABLE	28,457.40	659,336.87	71,356.02	71,107.68	1,698.79	831,956.76
PAYROLL RELATED PAYABLES						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	7,998.71	66,309.44	15,068.13	7,865.95	0.00	97,242.23
ACCRUED TAXES VAC/SICK	2,992.90	22,960.79	4,668.10	2,095.43	0.00	32,717.22
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	51,596.57	505,646.10	89,433.98	41,277.22	0.00	687,953.87
SIIS PAYABLE	0.00	(2,863.70)	0.00	0.00	0.00	(2,863.70)
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.02	0.00	0.00	0.02
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	62,588.18	592,052.63	109,170.23	51,238.60	0.00	815,049.64
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	142,255.00	66,434.00	0.00	7,176.00	215,865.00
PREPAID USER FEES	0.00	50,117.65	19,780.90	6,757.74	0.00	76,656.29
Total REFUNDABLE DEPOSITS	0.00	192,372.65	86,214.90	6,757.74	7,176.00	292,521.29
Total CURRENT LIABILITIES	91,045.58	1,443,762.15	266,741.15	129,104.02	8,874.79	1,939,527.69
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

DRAFT

Balance Sheet

AS OF 5/31/2024

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SRF Loan Payable #2	0.00	780,591.68	0.00	0.00	0.00	780,591.68
SRF Loan Interest Payable	0.00	9,627.30	0.00	0.00	0.00	9,627.30
SRF Loan Payable #3	0.00	1,210,710.37	0.00	0.00	0.00	1,210,710.37
SRF Loan Interest Payable #3	0.00	14,377.20	0.00	0.00	0.00	14,377.20
SRF Loan Payable #4	0.00	5,755,783.43	0.00	0.00	0.00	5,755,783.43
SRF Loan Interest Payable #4	0.00	57,318.00	0.00	0.00	0.00	57,318.00
SRF LOAN #5 PAYABLE	0.00	3,771,899.56	0.00	0.00	0.00	3,771,899.56
SRF LOAN #5 INTEREST PAYABLE	0.00	35,833.05	0.00	0.00	0.00	35,833.05
Total BONDS PAYABLE	0.00	11,636,140.59	0.00	0.00	0.00	11,636,140.59
Total LONG TERM LIABILITIES	0.00	11,636,140.59	0.00	0.00	0.00	11,636,140.59
Total LIABILITIES	\$ 91,045.58	\$13,079,902.74	\$ 266,741.15	\$ 129,104.02	\$ 8,874.79	\$13,575,668.28
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
RETAINED EARNINGS						
RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
Total RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	606,368.60	0.00	0.00	0.00	0.00	606,368.60
PERSONAL PROPERTY TAX	7,778.87	0.00	0.00	0.00	0.00	7,778.87
ADVALOREM MAKE-UP	480,118.75	0.00	0.00	0.00	0.00	480,118.75
STATE TAX DISTRIBUTION	724,230.87	0.00	0.00	0.00	0.00	724,230.87
319 NON POINT SOURCE EPA GRANT	0.00	476,320.40	0.00	0.00	0.00	476,320.40
USER FEES - RESIDENTIAL	0.00	3,249,323.36	1,598,954.29	571,687.06	0.00	5,419,964.71

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 5/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
RESIDENTIAL TIER 1 CONSUMPTION	0.00	274,280.98	19,564.24	0.00	0.00	293,845.22
RESIDENTIAL TIER 2 CONSUMPTION	0.00	47,907.55	0.00	0.00	0.00	47,907.55
RESIDENTIAL TIER 3 CONSUMPTION	0.00	46,796.24	0.00	0.00	0.00	46,796.24
RESIDENTIAL FIRE PROTECTION	0.00	80,071.55	0.00	0.00	0.00	80,071.55
USER FEES - COMMERCIAL	0.00	338,642.20	38,535.20	52,704.00	0.00	429,881.40
COMMERCIAL FIRE PROTECTION	0.00	86,255.14	0.00	0.00	0.00	86,255.14
COMMERCIAL CONSUMPTION	0.00	112,005.41	30,767.89	0.00	0.00	142,773.30
PENALTIES ON USER FEES	0.00	48,111.75	23,661.66	8,039.09	0.00	79,812.50
SERVICE CHARGES	0.00	9,385.97	0.00	0.00	0.00	9,385.97
RETURN CHECK FEES	0.00	450.05	0.00	0.00	0.00	450.05
CONNECTION FEES	0.00	107,250.00	12,900.00	0.00	0.00	120,150.00
INTEREST ON INVESTMENTS	396,222.77	349,123.42	195,213.91	16,243.97	0.00	956,804.07
TRANSFER FEE REVENUE	0.00	9,487.96	3,329.25	1,272.00	0.00	14,089.21
PLAN REVIEW FEE	0.00	5,125.00	625.00	0.00	0.00	5,750.00
SERVLINE ADMIN REVENUE	0.00	1,686.10	0.00	0.00	0.00	1,686.10
SERVLINE LOSS INSURANCE	0.00	13,417.83	0.00	0.00	0.00	13,417.83
SERVLINE LINE INSURANCE	0.00	2,634.06	0.00	0.00	0.00	2,634.06
RENTAL INCOME	0.00	0.00	0.00	0.00	92,895.35	92,895.35
OTHER REVENUE	1,053.89	39,359.24	3,739.61	1,045.00	15.91	45,213.65
PAYROLL - MANAGER	(49,936.46)	(159,968.56)	(84,555.29)	(38,448.29)	0.00	(332,908.60)
PAYROLL - MAINTENANCE	(60,494.17)	(326,042.34)	0.00	(22,795.87)	0.00	(409,332.38)
PAYROLL - OFFICE	(25,067.70)	(66,847.20)	(50,135.40)	(25,067.66)	0.00	(167,117.96)
EMPLOYEE BENEFITS - FICA/MEDIC	(3,894.46)	(9,024.44)	(2,474.93)	(1,404.63)	0.00	(16,798.46)
EMPLOYEE BENEFITS - MED. INS	(37,452.78)	(165,208.20)	(40,069.91)	(30,207.77)	0.00	(272,938.66)
EMPLOYEE BENEFITS - PERS	(23,897.52)	(138,655.84)	(35,765.76)	(19,475.21)	0.00	(217,794.33)
EMPLOYEE BENEFITS - SIIS	(2,381.44)	(4,205.19)	(565.00)	(904.34)	0.00	(8,055.97)
UNIFORMS	(696.23)	(3,053.14)	(98.17)	(383.28)	0.00	(4,230.82)
OPEB EXPENSE	(3,804.24)	(37,281.31)	(6,593.95)	(3,043.37)	0.00	(50,722.87)
ACCRUED LEAVE EXPENSE	143.77	12,762.59	(1,871.63)	(2,039.83)	0.00	8,994.90
OTHER PAYROLL EXPENSES	(933.89)	(1,871.16)	(304.84)	(676.55)	0.00	(3,786.44)
CAR ALLOWANCE EXPENSE	426.68	2,133.43	284.40	0.00	0.00	2,844.51
ACCOUNTING	(2,636.41)	(31,636.97)	(15,818.49)	(2,636.41)	0.00	(52,728.28)
LEGAL	(1,953.02)	(23,605.79)	(5,958.91)	(1,758.38)	0.00	(33,276.10)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 5/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LEGAL - LABOR NEGOTIATIONS	(486.20)	(2,244.00)	(635.80)	(374.00)	0.00	(3,740.00)
ENGINEERING & SURVEYING	(113,848.78)	(8,369.50)	(1,754.96)	(364.02)	0.00	(124,337.26)
EROSION AND DRAINAGE	(1,861.93)	0.00	0.00	0.00	0.00	(1,861.93)
ROAD MAINTENANCE & SUPPLIES	(556,033.18)	0.00	0.00	0.00	0.00	(556,033.18)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(365,613.13)	0.00	(365,613.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(45,845.08)	0.00	(45,845.08)
DCLTSA PRO-RATA M & O	0.00	0.00	(725,653.00)	0.00	0.00	(725,653.00)
DCLTSA ASSESSMENTS	0.00	0.00	(486,029.00)	0.00	0.00	(486,029.00)
BANK CHARGES	0.00	(44,922.65)	(29,528.51)	(11,071.73)	0.00	(85,522.89)
BUILDING REPAIRS AND MAINT.	(399.51)	(5,857.82)	(2,397.08)	(399.51)	(3,262.58)	(12,316.50)
COMPUTER EXPENSE	(1,690.21)	(43,701.78)	(14,014.17)	(4,437.00)	0.00	(63,843.16)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,999.99)	0.00	0.00	(1,999.99)
DUES & SUBSCRIPTIONS	(596.29)	(7,257.39)	(3,245.59)	(596.29)	0.00	(11,695.56)
EQUIP. SUPPLIES/MAINT./REPAIRS	(625.87)	(14,115.95)	(107,146.50)	(19.51)	(125.00)	(122,032.83)
EQUIPMENT RENTAL	(202.06)	(7,546.76)	(3,377.04)	(940.26)	(178.75)	(12,244.87)
FIELD SUPPLIES, TOOLS & SIGNS	(1,133.77)	0.00	0.00	(5,225.66)	0.00	(6,359.43)
SECURITY EXPENSE	(23.90)	(7,478.23)	(7,133.26)	(23.90)	0.00	(14,659.29)
INSURANCE AND BONDS	(7,842.42)	(96,581.66)	(25,456.34)	(4,244.92)	(3,597.51)	(137,722.85)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(45,241.10)	0.00	0.00	0.00	(45,241.10)
METER REPAIR & MAINT	0.00	(9,997.81)	0.00	0.00	0.00	(9,997.81)
LIEN FEES	0.00	(110.00)	0.00	0.00	0.00	(110.00)
MISCELLANEOUS EXPENDITURES	(267.21)	(2,523.06)	(1,103.93)	(21,983.17)	(6,194.29)	(32,071.66)
OFFICE JANITORIAL	(487.55)	(5,850.60)	(2,925.30)	(487.55)	(9,400.00)	(19,151.00)
OFFICE AND FACILITIES RENT	(2,166.56)	(25,998.72)	(12,999.36)	(2,166.56)	0.00	(43,331.20)
OFFICE SUPPLIES	(482.31)	(7,175.78)	(3,806.82)	(847.88)	(406.63)	(12,719.42)
PERMITS AND FEES	(135.86)	(7,736.81)	(383.14)	(63.86)	0.00	(8,319.67)
POSTAGE	0.00	(5,290.74)	(3,480.08)	(1,288.37)	0.00	(10,059.19)
PUBLICATION CHARGES	(563.42)	(1,258.02)	(661.36)	(355.13)	(82.50)	(2,920.43)
SHOP SUPPLIES/SMALL TOOLS	0.00	(2,511.78)	0.00	0.00	0.00	(2,511.78)
TELEPHONE	(143.55)	(12,565.91)	(1,282.99)	(143.55)	0.00	(14,136.00)
TRAINING AND SEMINARS	(358.28)	(799.15)	(415.35)	(333.22)	0.00	(1,906.00)
TRAVEL	(88.55)	(1,370.64)	(741.30)	(223.64)	0.00	(2,424.13)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
AS OF 5/31/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
TRUSTEE FEES	(2,062.50)	(24,750.00)	(12,375.00)	(2,062.50)	0.00	(41,250.00)
UTILITIES - GAS & ELECTRIC	(427.33)	(233,461.96)	(20,592.41)	(427.33)	(14,244.70)	(269,153.73)
VEHICLE EXP FUEL/OIL/SUPP	(5,790.05)	(33,466.76)	0.00	(4,431.88)	0.00	(43,688.69)
VEH EXP R&M	(13,870.13)	(21,683.11)	0.00	(5,654.04)	0.00	(41,207.28)
WATER MONITORING/SAMPLING	0.00	(13,959.00)	0.00	0.00	0.00	(13,959.00)
WATER/SEWER SHED MANAGMENT	0.00	(17,210.01)	0.00	0.00	0.00	(17,210.01)
WATER DIST SYSTEM EXPENSE	0.00	(14,834.29)	0.00	0.00	0.00	(14,834.29)
WATER TREATMENT SYSTEM EXP	0.00	(47,024.27)	0.00	0.00	0.00	(47,024.27)
INTEREST EXPENSE	0.00	(266,198.92)	0.00	0.00	0.00	(266,198.92)
CAPITAL OUTLAY	(198,023.22)	(4,409,361.72)	(924,712.13)	(128,680.55)	0.00	(5,660,777.62)
AMORTIZATION OF BONDS	0.00	(9,564.39)	0.00	0.00	0.00	(9,564.39)
DEPRECIATION EXPENSE	0.00	(1,246,451.79)	(56,881.83)	0.00	0.00	(1,303,333.62)
LOSS/GAIN ON DISPOSAL OF ASSET	2,861.87	(5,714.90)	(0.27)	1,377.50	0.00	(1,475.80)
Total EXCESS REVENUE OVER EXPENDITURES	1,096,447.11	(2,365,292.75)	(767,369.34)	(104,777.21)	55,419.30	(2,085,572.89)
Total FUND EQUITY	\$ 9,229,085.65	\$33,873,886.99	\$5,749,335.98	\$ 18,159.51	\$ 243,244.24	\$49,113,712.37

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 5/31/2024

DRAFT

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

ASSET ACCOUNTS						
	Beginning Balance 4/30/2024	Additions	Less Disposals	Reclassifications	Ending Balance 5/31/2024	
GENERAL FUND						
CONSTRUCTION IN PROGRESS	\$ 338,288.89	\$ 3,140.89	-	\$ -	\$ 341,429.78	
EQUIPMENT	\$ 23,187.18	-	-	\$ -	\$ 23,187.18	
INFRASTRUCTURE	\$ 11,309,754.30	-	-	\$ -	\$ 11,309,754.30	
LAND	\$ 32,558.06	-	-	\$ -	\$ 32,558.06	
OFFICE EQUIPMENT	\$ 21,633.45	-	-	\$ -	\$ 21,633.45	
298 KINGSBURY BLDG	\$ 1,223,360.28	-	-	\$ -	\$ 1,223,360.28	
UTILITY PLANT	\$ 80,804.81	-	-	\$ -	\$ 80,804.81	
VEHICLES & EQUIPMENT	\$ 902,566.09	-	-	\$ -	\$ 902,566.09	
SUBTOTAL	#####	\$ 3,140.89	-	\$ -	\$ 13,935,293.95	
SNOW FUND						
CONSTRUCTION IN PROGRESS	\$ 206,940.27	\$ 3,140.89	-	\$ -	\$ 210,081.16	
EQUIPMENT	\$ 44,582.78	-	-	\$ -	\$ 44,582.78	
INFRASTRUCTURE	\$ 49,820.84	-	-	\$ -	\$ 49,820.84	
LAND	\$ 93,924.19	-	-	\$ -	\$ 93,924.19	
OFFICE EQUIPMENT	\$ 9,423.67	-	-	\$ -	\$ 9,423.67	
UTILITY PLANT	\$ 75,480.32	-	-	\$ -	\$ 75,480.32	
VEHICLES & EQUIPMENT	\$ 626,774.39	-	-	\$ -	\$ 626,774.39	
SUBTOTAL	\$ 1,106,946.46	\$ 3,140.89	-	\$ -	\$ 1,110,087.35	
TAHOE BOND ACT						
INFRASTRUCTURE	\$ 1,136,785.00	-	-	\$ -	\$ 1,136,785.00	
SUBTOTAL	\$ 1,136,785.00	-	-	\$ -	\$ 1,136,785.00	
GOVERNMENTAL						
CONSTRUCTION IN PROGRESS	\$ 545,229.16	\$ 6,281.78	-	\$ -	\$ 551,510.94	
EQUIPMENT	\$ 67,769.96	-	-	\$ -	\$ 67,769.96	
INFRASTRUCTURE	\$ 12,496,360.14	-	-	\$ -	\$ 12,496,360.14	
LAND	\$ 126,482.25	-	-	\$ -	\$ 126,482.25	
OFFICE EQUIPMENT	\$ 31,057.12	-	-	\$ -	\$ 31,057.12	
VEHICLES & EQUIPMENT	\$ 1,529,340.48	-	-	\$ -	\$ 1,529,340.48	
SUBTOTAL	\$ 6,281.78	-	-	\$ -	\$ 14,802,520.89	
TOTAL GOVERNMENTAL FUNDS	\$ 16,175,884.52	\$ 6,281.78	-	\$ -	\$ 16,182,166.30	

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 5/31/2024

DRAFT

ACCUM DEPR. ACCOUNTS		Beginning Balance	4/30/2024	Additions	Less Disposals	Reclassifications	Ending Balance
GENERAL FUND							5/31/2024
CONSTRUCTION IN PROGRESS		\$	-	\$	-	\$	\$
EQUIPMENT		\$	19,120.20	33.41	-	-	19,153.61
INFRASTRUCTURE		\$	8,006,868.80	23,479.57	-	-	8,030,348.37
OFFICE EQUIPMENT		\$	19,420.01	56.31	-	-	19,476.32
298 KINGSBURY BLDG		\$	127,382.31	2,669.46	-	-	130,051.77
UTILITY PLANT		\$	8,467.12	176.99	-	-	8,644.11
VEHICLES & EQUIPMENT		\$	781,059.33	2,773.15	-	-	783,832.48
SUBTOTAL		\$	8,962,317.77	\$	29,188.89	\$	8,991,506.66
SNOW FUND							
CONSTRUCTION IN PROGRESS		\$	-	\$	-	\$	\$
EQUIPMENT		\$	41,821.03	23.87	-	-	41,844.90
INFRASTRUCTURE		\$	40,106.96	140.66	-	-	40,247.62
LAND		\$	-	-	-	-	-
OFFICE EQUIPMENT		\$	7,273.85	60.61	-	-	7,334.46
UTILITY PLANT		\$	7,862.22	178.66	-	-	8,040.88
VEHICLES & EQUIPMENT		\$	401,260.44	4,464.01	-	-	405,724.45
SUBTOTAL		\$	498,324.50	\$	4,867.81	\$	503,192.31
TAHOE BOND ACT							
INFRASTRUCTURE		\$	644,178.11	-	-	-	644,178.11
SUBTOTAL		\$	644,178.11	\$	-	\$	644,178.11
GOVERNMENTAL							
CONSTRUCTION IN PROGRESS		\$	-	\$	-	\$	\$
EQUIPMENT		\$	60,941.23	57.28	-	-	60,998.51
INFRASTRUCTURE		\$	8,691,153.87	23,620.23	-	-	8,714,774.10
LAND		\$	19,420.01	56.31	-	-	19,476.32
OFFICE EQUIPMENT		\$	134,656.16	2,730.07	-	-	137,386.23
298 KINGSBURY BLDG.		\$	127,382.31	2,669.46	-	-	16,684.99
UTILITY PLANT		\$	16,329.34	355.65	-	-	1,189,556.93
VEHICLES & EQUIPMENT		\$	1,182,319.77	7,237.16	-	-	1,189,556.93
SUBTOTAL		\$	36,726.16	\$	-	\$	11,328,434.01
TOTAL GOVERNMENTAL FUNDS		\$	10,104,820.38	\$	34,056.70	\$	10,138,877.08

MAY 2024

**STATEMENT OF REVENUE
AND EXPENDITURES ALL
FUNDS COMBINED**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	3,293.15	7,092.00	(3,798.85)	606,368.60	702,074.00	(95,705.40)	709,165.00	(102,796.40)	(14.50)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	7,778.87	4,104.00	3,674.87	4,104.00	3,674.87	89.54%
ADVALOREM MAKE-UP	2,607.49	5,616.00	(3,008.51)	480,118.75	555,914.00	(75,795.25)	561,529.00	(81,410.25)	(14.50)%
STATE TAX DISTRIBUTION	65,839.17	65,840.00	(0.83)	724,230.87	724,231.00	(0.13)	790,070.00	(65,839.13)	(8.33)%
Total TAXES	71,739.81	78,548.00	(6,808.19)	1,818,497.09	1,986,323.00	(167,825.91)	2,064,868.00	(246,370.91)	(11.93)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	310,990.49	0.00	310,990.49	476,320.40	0.00	476,320.40	0.00	476,320.40	0.00%
INTEREST ON INVESTMENTS	90,019.27	34,699.00	55,320.27	956,804.07	381,687.00	575,117.07	416,386.00	540,418.07	129.79%
PLAN REVIEW FEE	500.00	375.00	125.00	5,750.00	2,125.00	3,625.00	2,500.00	3,250.00	130.00%
RENTAL INCOME	8,608.00	8,613.00	(5.00)	92,895.35	94,740.00	(1,844.65)	103,353.00	(10,457.65)	(10.12)%
OTHER REVENUE	170.00	2,250.00	(2,080.00)	45,213.65	24,728.00	20,485.65	26,976.00	18,237.65	67.61%
Total MISCELLANEOUS	410,287.76	45,937.00	364,350.76	1,576,983.47	503,280.00	1,073,703.47	549,215.00	1,027,768.47	187.13%
USER FEES									
USER FEES - RESIDENTIAL	503,821.61	497,212.00	6,609.61	5,419,964.71	5,409,503.00	10,461.71	5,906,715.00	(486,750.29)	(8.24)%
RESIDENTIAL TIER 1 CONSUMPTION	24,400.40	24,002.00	398.40	293,845.22	323,640.00	(29,794.78)	361,400.00	(67,554.78)	(18.69)%
RESIDENTIAL TIER 2 CONSUMPTION	5,544.03	5,440.00	104.03	47,907.55	58,480.00	(10,572.45)	68,000.00	(20,092.45)	(29.55)%
RESIDENTIAL TIER 3 CONSUMPTION	4,428.31	4,194.00	234.31	46,796.24	58,716.00	(11,919.76)	69,900.00	(23,103.76)	(33.05)%
RESIDENTIAL FIRE PROTECTION	8,050.50	6,940.00	1,110.50	80,071.55	76,337.00	3,734.55	83,277.00	(3,205.45)	(3.85)%
USER FEES - COMMERCIAL	39,222.68	39,208.00	14.68	429,881.40	425,773.00	4,108.40	464,881.00	(35,099.60)	(7.55)%
COMMERCIAL FIRE PROTECTION	7,807.34	7,845.00	(37.66)	86,255.14	86,292.00	(36.86)	94,137.00	(7,881.86)	(8.37)%
COMMERCIAL CONSUMPTION	9,867.19	7,040.00	2,827.19	142,773.30	114,736.00	28,037.30	123,007.00	19,766.30	16.07%
PENALTIES ON USER FEES	3,917.58	6,248.00	(2,330.42)	79,812.50	68,728.00	11,084.50	74,976.00	4,836.50	6.45%
SERVICE CHARGES	200.00	1,200.00	(1,000.00)	9,385.97	13,200.00	(3,814.03)	14,400.00	(5,014.03)	(34.82)%
RETURN CHECK FEES	80.00	40.00	40.00	450.05	440.00	10.05	480.00	(29.95)	(6.24)%
CONNECTION FEES	11,650.00	600.00	11,050.00	120,150.00	26,400.00	93,750.00	31,000.00	89,150.00	287.58%
TRANSFER FEE REVENUE	5,175.00	450.00	4,725.00	14,089.21	4,949.00	9,140.21	5,400.00	8,689.21	160.91%
SERVLINE ADMIN REVENUE	154.52	153.00	1.52	1,686.10	1,685.00	1.10	1,838.00	(151.90)	(8.26)%
SERVLINE LOSS INSURANCE	1,235.18	1,317.00	(81.82)	13,417.83	14,484.00	(1,066.17)	15,801.00	(2,383.17)	(15.08)%
SERVLINE LINE INSURANCE	237.46	238.00	(0.54)	2,634.06	2,613.00	21.06	2,851.00	(216.94)	(7.61)%
Total USER FEES	625,791.80	602,127.00	23,664.80	6,769,120.83	6,685,976.00	103,144.83	7,318,163.00	(529,042.17)	(7.23)%
Total REVENUES	1,107,819.37	726,612.00	381,207.37	10,184,601.39	9,175,579.00	1,009,022.39	9,932,246.00	252,355.39	2.54%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	28,492.85	42,901.00	14,408.15	332,908.60	471,912.00	139,003.40	514,813.00	181,904.40	35.33%
PAYROLL - MAINTENANCE	57,542.62	46,293.00	(11,249.62)	409,332.38	509,218.00	99,885.62	555,512.00	146,179.62	26.31%
PAYROLL - OFFICE	22,202.80	14,639.00	(7,563.80)	167,117.96	161,016.00	(6,101.96)	175,655.00	8,537.04	4.86%
EMPLOYEE BENEFITS - FICA/MEDIC	2,469.05	1,607.00	(862.05)	16,798.46	17,670.00	871.54	19,278.00	2,479.54	12.86%
EMPLOYEE BENEFITS - MED. INS	23,354.15	31,526.00	8,171.85	272,938.66	375,457.00	102,518.34	408,983.00	134,044.34	32.94%
EMPLOYEE BENEFITS - PERS	23,480.64	25,090.00	1,629.36	217,794.33	275,975.00	58,180.67	301,066.00	83,271.67	27.66%
EMPLOYEE BENEFITS - SIIS	1,428.83	1,059.00	(369.83)	8,055.97	12,311.00	4,255.03	13,238.00	5,182.03	39.15%
UNIFORMS	151.99	0.00	(151.99)	4,230.82	9,360.00	5,129.18	9,360.00	5,129.18	54.80%
OPEB EXPENSE	4,611.17	15,823.00	11,211.83	50,722.87	174,047.00	123,324.13	189,874.00	139,151.13	73.29%
ACCRUED LEAVE EXPENSE	(1,947.81)	1,875.00	3,822.81	(8,994.90)	20,624.00	29,618.90	22,500.00	31,494.90	139.98%
OTHER PAYROLL EXPENSES	259.75	88.00	(171.75)	3,786.44	4,162.00	375.56	4,250.00	463.56	10.91%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,844.51)	(4,859.00)	(2,014.49)	(5,300.00)	(2,455.49)	46.33%
Total PAYROLL RELATED EXPENSES	162,026.04	180,460.00	18,433.96	1,471,847.08	2,026,893.00	555,045.92	2,207,229.00	735,381.92	33.32%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	52,728.28	45,000.00	(7,728.28)	45,000.00	(7,728.28)	(17.17)%
LEGAL	3,232.75	4,834.00	1,601.25	33,276.10	53,166.00	19,889.90	58,000.00	24,723.90	42.63%
LEGAL - LABOR NEGOTIATIONS	840.00	0.00	(840.00)	3,740.00	0.00	(3,740.00)	0.00	(3,740.00)	0.00%
ENGINEERING & SURVEYING	2,245.40	5,668.00	3,422.60	124,337.26	62,833.00	(61,504.26)	68,500.00	(55,837.26)	(81.51)%
EROSION AND DRAINAGE	0.00	1,500.00	1,500.00	1,861.93	18,500.00	16,638.07	25,000.00	23,138.07	92.55%
ROAD MAINTENANCE & SUPPLIES	2,225.18	5,000.00	2,774.82	556,033.18	25,000.00	(531,033.18)	30,000.00	(526,033.18)	(1,753.44)%
SNOW REMOVAL - PLOWING	11,016.25	20,000.00	8,983.75	365,613.13	775,000.00	409,386.87	775,000.00	409,386.87	52.82%
SNOW REMOVAL - SANDING	1,427.08	4,500.00	3,072.92	45,845.08	75,000.00	29,154.92	75,000.00	29,154.92	38.87%
SNOW REMOVAL ANTIDE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	725,653.00	725,653.00	0.00	725,653.00	0.00	0.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	486,029.00	486,029.00	0.00	486,029.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,828.53	7,743.00	(85.53)	85,522.89	85,155.00	(367.89)	92,898.00	7,375.11	7.94%
BUILDING REPAIRS AND MAINT.	930.60	6,968.00	6,037.40	12,316.50	76,632.00	64,315.50	83,599.00	71,282.50	85.27%
COMPUTER EXPENSE	3,604.58	10,547.00	6,942.42	63,843.16	125,093.00	61,249.84	135,639.00	71,795.84	52.93%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,999.99	0.00	(1,999.99)	0.00	(1,998.99)	0.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	11,695.56	14,061.00	2,365.44	14,743.00	3,047.44	20.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	21,445.54	18,654.00	(2,791.54)	122,032.83	213,894.00	91,861.17	232,698.00	110,665.17	47.56%
EQUIPMENT RENTAL	607.44	606.00	(1.44)	12,244.87	12,322.00	77.13	14,340.00	2,095.13	14.61%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	6,359.43	30,550.00	24,190.57	30,630.00	24,270.57	79.24%
SECURITY EXPENSE	714.08	725.00	10.92	14,659.29	16,946.00	2,286.71	18,171.00	3,511.71	19.33%
INSURANCE AND BONDS	1,472.64	1,355.00	(117.64)	137,722.85	140,051.00	2,328.15	141,406.00	3,683.15	2.60%
SAFETY EQUIPMENT	0.00	100.00	100.00	235.86	1,100.00	864.14	1,100.00	864.14	78.56%
INVENTORY PARTS	538.24	0.00	(538.24)	45,241.10	15,500.00	(29,741.10)	15,500.00	(29,741.10)	(191.88)%
METER REPAIR & MAINT	8,040.00	15,000.00	6,960.00	9,997.81	30,000.00	20,002.19	30,000.00	20,002.19	66.67%
LIEN FEES	(38.00)	0.00	38.00	110.00	250.00	140.00	250.00	140.00	56.00%
MISCELLANEOUS EXPENDITURES	604.32	2,857.00	2,252.68	32,071.66	31,431.00	(640.66)	34,288.00	2,216.34	6.46%
OFFICE JANITORIAL	2,800.00	1,863.00	(937.00)	19,151.00	20,484.00	1,333.00	22,347.00	3,196.00	14.30%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	43,331.20	43,328.00	(3.20)	43,328.00	(3.20)	(0.01)%
OFFICE SUPPLIES	1,101.58	4,616.00	3,514.42	12,719.42	50,075.00	37,355.58	54,591.00	41,871.58	76.70%
PERMITS AND FEES	794.00	750.00	(44.00)	8,319.67	9,600.00	1,280.33	9,911.00	1,591.33	16.06%
POSTAGE	0.00	3,751.00	3,751.00	10,059.19	15,000.00	4,940.81	15,000.00	4,940.81	32.94%
PUBLICATION CHARGES	202.75	2,850.00	2,447.25	2,920.43	6,320.00	3,399.57	7,300.00	4,379.57	59.99%
SHOP SUPPLIES/SMALL TOOLS	86.03	583.00	496.97	2,511.78	6,416.00	3,904.22	7,000.00	4,488.22	64.12%
TELEPHONE	1,255.25	1,394.00	138.75	14,136.00	15,345.00	1,209.00	16,740.00	2,604.00	15.56%
TRAINING AND SEMINARS	299.00	2,969.00	2,670.00	1,906.00	32,652.00	30,746.00	35,620.00	33,714.00	94.65%
TRAVEL	0.00	1,759.00	1,759.00	2,424.13	19,341.00	16,916.87	21,100.00	18,675.87	88.51%
TRUSTEE FEES	3,750.00	3,750.00	0.00	41,250.00	41,250.00	0.00	45,000.00	3,750.00	8.33%
UTILITIES - GAS & ELECTRIC	23,471.83	32,089.00	8,617.17	269,153.73	274,055.00	4,901.27	305,299.00	36,145.27	11.84%
VEHICLE EXP FUEL/OIL/SUPP	4,390.80	10,697.00	6,306.20	43,688.69	117,661.00	73,972.31	128,358.00	84,689.31	65.96%
VEH EXP R&M	4,134.94	4,664.00	529.06	41,207.28	51,296.00	10,088.72	55,959.00	14,751.72	26.36%
WATER MONITORING/SAMPLING	742.00	1,447.00	705.00	13,959.00	15,912.00	1,953.00	17,359.00	3,400.00	19.59%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	17,210.01	15,500.00	(1,710.01)	15,500.00	(1,710.01)	(11.03)%
WATER DIST SYSTEM EXPENSE	3,361.47	5,544.00	2,182.53	14,834.29	60,976.00	46,141.71	66,520.00	51,685.71	77.70%
WATER TREATMENT SYSTEM EXP	1,876.58	6,076.00	4,199.42	47,024.27	66,834.00	19,809.73	72,910.00	25,885.73	35.50%
AMORTIZATION OF BONDS	869.49	870.00	0.51	9,564.39	9,565.00	0.61	10,434.00	869.61	8.33%
DEPRECIATION EXPENSE	122,075.95	115,922.00	(6,153.95)	1,303,333.62	1,275,135.00	(28,198.62)	1,391,057.00	87,723.38	6.31%
Total OPERATING EXPENSES	237,946.30	307,651.00	69,704.70	4,869,874.86	5,262,307.00	392,432.14	5,531,173.00	661,296.14	11.96%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
INTEREST EXPENSE	23,431.11	25,541.00	2,109.89	266,198.92	280,955.00	14,756.08	306,497.00	40,298.08	13.15%
CAPITAL OUTLAY	1,140,209.95	435,000.00	(705,209.95)	5,660,777.62	10,098,000.00	4,437,222.38	11,059,000.00	5,397,222.38	48.81%
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	1,475.80	0.00	(1,475.80)	0.00	(1,475.80)	0.00%
Total OTHER EXPENSES	1,163,641.06	460,541.00	(703,100.06)	5,928,452.34	10,378,955.00	4,450,502.66	11,364,497.00	5,436,044.66	47.83%
Total EXPENDITURES	1,583,613.40	948,652.00	(614,961.40)	12,270,174.28	17,668,155.00	5,397,980.72	19,102,899.00	6,832,724.72	35.77%
EXCESS REVENUE OVER EXPENDITURES	(455,794.03)	(222,040.00)	(233,754.03)	(2,085,572.89)	(8,492,576.00)	6,407,003.11	(9,170,653.00)	7,085,080.11	(77.26)%

MAY 2024

**STATEMENT OF REVENUE
AND EXPENDITURES**

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

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
REVENUES									
TAXES									
ADVALOREM TAXES	3,293.15	7,092.00	(3,798.85)	606,368.60	702,074.00	(95,705.40)	709,165.00	(102,796.40)	(14.50)%
PERSONAL PROPERTY TAX	0.00	0.00	0.00	7,778.87	4,104.00	3,674.87	4,104.00	3,674.87	89.54%
ADVALOREM MAKE-UP	2,607.49	5,616.00	(3,008.51)	480,118.75	555,914.00	(75,795.25)	561,528.00	(81,410.25)	(14.50)%
STATE TAX DISTRIBUTION	65,839.17	65,840.00	(0.83)	724,230.87	724,231.00	(0.13)	790,070.00	(65,839.13)	(8.33)%
Total TAXES	71,739.81	78,548.00	(6,808.19)	1,818,497.09	1,986,323.00	(167,825.91)	2,054,868.00	(246,370.91)	(11.93)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	40,842.27	9,716.00	31,126.27	396,222.77	106,872.00	289,350.77	116,588.00	279,634.77	239.85%
OTHER REVENUE	0.00	84.00	(84.00)	1,053.89	917.00	136.89	1,000.00	53.89	5.39%
Total MISCELLANEOUS	40,842.27	9,800.00	31,042.27	397,276.66	107,789.00	289,487.66	117,588.00	279,688.66	237.85%
Total REVENUES	112,582.08	88,348.00	24,234.08	2,215,773.75	2,094,112.00	121,661.75	2,182,456.00	33,317.75	1.53%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,273.94	6,435.00	2,161.06	49,936.46	70,787.00	20,850.54	77,222.00	27,285.54	35.33%
PAYROLL - MAINTENANCE	12,710.52	4,763.00	(7,947.52)	60,494.17	52,394.00	(8,100.17)	57,158.00	(3,336.17)	(5.84)%
PAYROLL - OFFICE	3,330.42	2,196.00	(1,134.42)	25,067.70	24,163.00	(914.70)	26,349.00	1,281.30	4.86%
EMPLOYEE BENEFITS - FICAMEDIC	885.28	199.00	(686.28)	3,994.46	2,192.00	(1,702.46)	2,392.00	(1,502.46)	(62.81)%
EMPLOYEE BENEFITS - MED. INS	4,063.21	4,880.00	816.79	37,452.78	57,648.00	20,195.22	62,528.00	25,075.22	40.10%
EMPLOYEE BENEFITS - PERS	2,420.97	3,220.00	799.03	23,897.52	35,420.00	11,522.48	38,641.00	14,743.48	38.16%
EMPLOYEE BENEFITS - SIIS	372.46	158.00	(214.46)	2,381.44	1,836.00	(545.44)	1,975.00	(406.44)	(20.58)%
UNIFORMS	79.79	0.00	(79.79)	696.23	1,404.00	707.77	1,404.00	707.77	50.41%
OPEB EXPENSE	345.84	1,266.00	920.16	3,804.24	13,924.00	10,119.76	15,190.00	11,385.76	74.96%
ACCRUED LEAVE EXPENSE	(115.94)	292.00	407.94	(143.77)	3,208.00	3,351.77	3,500.00	3,643.77	104.11%
OTHER PAYROLL EXPENSES	136.38	46.00	(90.38)	933.89	504.00	(429.89)	550.00	(383.89)	(69.80)%
CAR ALLOWANCE EXPENSE	0.00	(67.00)	(67.00)	(426.68)	(733.00)	(306.32)	(800.00)	(373.32)	46.66%
Total PAYROLL RELATED EXPENSES	28,502.87	23,388.00	(5,114.87)	207,988.44	262,737.00	54,748.56	286,109.00	78,120.56	27.30%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	105.05	242.00	136.95	1,953.02	2,658.00	704.98	2,900.00	946.98	32.65%
LEGAL - LABOR NEGOTIATIONS	109.20	0.00	(109.20)	486.20	0.00	(486.20)	0.00	(486.20)	0.00%
ENGINEERING & SURVEYING	1,913.90	2,917.00	1,003.10	113,848.78	32,084.00	(81,764.78)	35,000.00	(78,848.78)	(225.28)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

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
EROSION AND DRAINAGE	0.00	1,500.00	1,500.00	1,861.93	18,500.00	16,638.07	25,000.00	23,138.07	92.55%
ROAD MAINTENANCE & SUPPLIES	2,225.18	5,000.00	2,774.82	556,033.18	25,000.00	(531,033.18)	30,000.00	(526,033.18)	(1,753.44)%
BUILDING REPAIRS AND MAINT.	17.62	159.00	141.38	399.51	1,746.00	1,346.49	1,904.00	1,504.49	79.02%
COMPUTER EXPENSE	146.06	447.00	300.94	1,690.21	5,105.00	3,414.79	5,551.00	3,860.79	69.55%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	596.29	674.00	77.71	674.00	77.71	11.53%
EQUIP. SUPPLIES/MAINT./REPAIRS	64.50	375.00	310.50	625.87	4,125.00	3,499.13	4,500.00	3,874.13	86.09%
EQUIPMENT RENTAL	20.81	26.00	5.19	202.06	287.00	84.94	314.00	111.94	35.65%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	50.00	50.00	1,133.77	20,550.00	19,416.23	20,630.00	19,496.23	94.50%
SECURITY EXPENSE	6.81	0.00	(6.81)	23.90	42.00	18.10	42.00	18.10	43.10%
INSURANCE AND BONDS	0.00	0.00	0.00	7,842.42	8,151.00	308.58	8,151.00	308.58	3.79%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	1.33	588.00	586.67	267.21	6,469.00	6,201.79	7,057.00	6,789.79	96.21%
OFFICE JANITORIAL	100.00	64.00	(36.00)	487.55	709.00	221.45	773.00	285.45	36.93%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	46.99	251.00	214.01	482.31	2,874.00	2,391.69	3,135.00	2,652.69	84.62%
PERMITS AND FEES	0.00	0.00	0.00	135.86	67.00	(68.86)	67.00	(68.86)	(102.78)%
PUBLICATION CHARGES	10.14	100.00	89.86	563.42	250.00	(313.42)	285.00	(298.42)	(112.61)%
TELEPHONE	12.96	13.00	0.04	143.55	148.00	4.45	162.00	18.45	11.39%
TRAINING AND SEMINARS	156.98	394.00	237.02	358.28	4,333.00	3,974.72	4,726.00	4,367.72	92.42%
TRAVEL	0.00	187.00	187.00	88.55	2,063.00	1,974.45	2,250.00	2,161.45	96.06%
TRUSTEE FEES	187.50	188.00	0.50	2,062.50	2,063.00	0.50	2,250.00	187.50	8.33%
UTILITIES - GAS & ELECTRIC	22.66	193.00	170.34	427.33	872.00	444.67	1,014.00	586.67	57.86%
VEHICLE EXP FUEL/OIL/SUPP	439.09	1,120.00	680.91	5,790.05	12,317.00	6,526.95	13,436.00	7,645.95	56.91%
VEH EXP R&M	923.05	844.00	(79.05)	13,670.13	9,278.00	(4,592.13)	10,121.00	(3,749.13)	(37.04)%
Total OPERATING EXPENSES	6,509.83	14,668.00	8,158.17	716,176.95	165,281.00	(550,895.85)	184,838.00	(631,338.85)	(287.46)%
OTHER EXPENSES									
CAPITAL OUTLAY	2,590.51	75,000.00	72,409.49	198,023.22	1,859,760.00	1,661,736.78	1,984,760.00	1,786,736.78	90.02%
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	(2,861.87)	0.00	2,861.87	0.00	2,861.87	0.00%
Total OTHER EXPENSES	2,590.51	75,000.00	72,409.49	195,161.35	1,859,760.00	1,664,598.65	1,984,760.00	1,789,598.65	90.17%
Total EXPENDITURES	37,603.21	113,056.00	75,452.79	1,119,326.84	2,287,778.00	1,168,451.36	2,455,707.00	1,336,380.36	54.42%
EXCESS REVENUE OVER EXPENDITURES	74,978.87	(24,708.00)	99,686.87	1,096,447.11	(193,666.00)	1,290,113.11	(273,251.00)	1,369,698.11	(501.26)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	310,990.49	0.00	310,990.49	476,320.40	0.00	476,320.40	0.00	476,320.40	0.00%
INTEREST ON INVESTMENTS	30,209.96	15,267.00	14,942.96	349,123.42	167,943.00	181,180.42	183,210.00	165,913.42	90.56%
PLAN REVIEW FEE	250.00	250.00	0.00	5,125.00	1,000.00	4,125.00	1,250.00	3,875.00	310.00%
OTHER REVENUE	170.00	2,150.00	(1,980.00)	39,359.24	23,650.00	15,709.24	25,800.00	13,559.24	52.56%
Total MISCELLANEOUS	341,620.45	17,667.00	323,953.45	869,928.06	192,593.00	677,335.06	210,260.00	659,668.06	313.74%
USER FEES									
USER FEES - RESIDENTIAL									
RESIDENTIAL TIER 1 CONSUMPTION	300,363.08	293,627.00	6,736.08	3,249,323.36	3,229,896.00	19,427.36	3,523,523.00	(274,199.64)	(7.78)%
RESIDENTIAL TIER 2 CONSUMPTION	24,083.82	23,030.00	1,053.82	274,280.98	296,100.00	(21,819.02)	329,000.00	(54,719.02)	(16.63)%
RESIDENTIAL TIER 3 CONSUMPTION	5,544.03	5,440.00	104.03	47,907.55	58,480.00	(10,572.45)	68,000.00	(20,092.45)	(29.55)%
RESIDENTIAL FIRE PROTECTION	4,428.31	4,194.00	234.31	46,796.24	58,716.00	(11,919.76)	69,900.00	(23,103.76)	(33.05)%
USER FEES - COMMERCIAL	8,050.50	6,940.00	1,110.50	80,071.55	76,337.00	3,734.55	83,277.00	(3,205.45)	(3.85)%
COMMERCIAL FIRE PROTECTION	30,427.48	30,382.00	45.48	338,642.20	334,202.00	4,440.20	364,584.00	(25,941.80)	(7.12)%
COMMERCIAL CONSUMPTION	7,807.34	7,845.00	(37.66)	86,255.14	86,292.00	(36.86)	94,137.00	(7,881.86)	(8.37)%
PENALTIES ON USER FEES	7,365.22	5,339.00	2,026.22	112,005.41	82,758.00	29,247.41	88,987.00	23,018.41	25.87%
SERVICE CHARGES	2,534.10	3,938.00	(1,403.90)	48,111.75	43,318.00	4,793.75	47,256.00	855.75	1.81%
RETURN CHECK FEES	200.00	1,200.00	(1,000.00)	9,385.97	13,200.00	(3,814.03)	14,400.00	(5,014.03)	(34.82)%
CONNECTION FEES	80.00	40.00	40.00	450.05	440.00	10.05	480.00	(29.95)	(6.24)%
TRANSFER FEE REVENUE	5,350.00	0.00	5,350.00	107,250.00	21,000.00	86,250.00	25,000.00	82,250.00	329.00%
SERVLINE ADMIN REVENUE	3,123.00	274.00	2,849.00	9,487.96	3,011.00	6,476.96	3,285.00	6,202.96	188.83%
SERVLINE LOSS INSURANCE	154.52	153.00	1.52	1,686.10	1,685.00	1.10	1,838.00	(151.90)	(8.26)%
SERVLINE LINE INSURANCE	1,235.18	1,317.00	(81.82)	13,417.83	14,484.00	(1,066.17)	15,801.00	(2,383.17)	(15.08)%
Total USER FEES	400,984.04	383,957.00	17,027.04	4,427,706.15	4,322,532.00	105,174.15	4,732,319.00	(304,612.85)	(6.44)%
Total REVENUES	742,604.49	401,624.00	340,980.49	5,297,634.21	4,515,125.00	782,509.21	4,942,579.00	355,055.21	7.18%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	11,397.14	20,272.00	8,874.86	159,968.56	222,996.00	63,027.44	243,268.00	83,299.44	34.24%
PAYROLL - MAINTENANCE	42,231.72	38,127.00	(4,104.72)	326,042.34	419,399.00	93,356.66	457,526.00	131,483.66	28.74%
PAYROLL - OFFICE	8,881.12	5,855.00	(3,026.12)	66,847.20	64,407.00	(2,440.20)	70,262.00	3,414.80	4.86%
EMPLOYEE BENEFITS - FICAMEDIC	1,110.16	992.00	(118.16)	9,024.44	10,915.00	1,890.56	11,907.00	2,882.56	24.21%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - MED. INS	13,053.32	18,432.00	5,378.68	165,208.20	220,300.00	55,091.80	238,732.00	73,523.80	30.80%
EMPLOYEE BENEFITS - PERS	14,888.25	15,554.00	665.75	138,655.84	171,095.00	32,439.16	186,649.00	47,993.16	25.71%
EMPLOYEE BENEFITS - SIs	919.35	705.00	(214.35)	4,205.19	8,195.00	3,989.81	8,812.00	4,606.81	52.28%
UNIFORMS	15.20	0.00	(15.20)	3,053.14	6,982.00	3,908.86	6,982.00	3,908.86	56.15%
OPEB EXPENSE	3,389.21	11,551.00	8,161.79	37,281.31	127,057.00	89,775.69	138,608.00	101,326.69	73.10%
ACCURED LEAVE EXPENSE	(1,863.37)	1,083.00	2,946.37	(12,762.59)	11,917.00	24,679.59	13,000.00	25,762.59	198.17%
OTHER PAYROLL EXPENSES	25.94	0.00	(25.94)	1,871.16	3,200.00	1,328.84	3,200.00	1,328.84	41.53%
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(2,133.43)	(3,667.00)	(1,533.57)	(4,000.00)	(1,866.57)	46.66%
Total PAYROLL RELATED EXPENSES	94,048.04	112,238.00	18,189.96	897,261.36	1,262,776.00	365,514.64	1,374,926.00	477,664.64	34.74%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	31,636.97	27,000.00	(4,636.97)	27,000.00	(4,636.97)	(17.17)%
LEGAL	2,392.37	2,900.00	507.63	23,605.79	31,900.00	8,294.21	34,800.00	11,194.21	32.17%
LEGAL - LABOR NEGOTIATIONS	504.00	0.00	(504.00)	2,244.00	0.00	(2,244.00)	0.00	(2,244.00)	0.00%
ENGINEERING & SURVEYING	225.00	1,896.00	1,671.00	8,369.50	20,854.00	12,484.50	22,750.00	14,380.50	63.21%
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%
BANK CHARGES	4,070.84	4,110.00	39.16	44,922.65	45,208.00	285.35	49,318.00	4,395.35	8.91%
BUILDING REPAIRS AND MAINT.	470.67	2,500.00	2,029.33	5,857.82	27,500.00	21,642.18	30,000.00	24,142.18	80.47%
COMPUTER EXPENSE	2,355.34	7,500.00	5,144.66	43,701.78	80,679.00	36,977.22	88,179.00	44,477.22	50.44%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	7,257.39	8,366.00	1,098.61	9,038.00	1,780.61	19.70%
EQUIP. SUPPLIES/MAINT./REPAIRS	141.58	550.00	408.42	14,115.95	14,200.00	84.05	14,750.00	634.05	4.30%
EQUIPMENT RENTAL	424.69	463.00	38.31	7,546.76	7,911.00	364.24	9,146.00	1,599.24	17.49%
SECURITY EXPENSE	168.07	125.00	(43.07)	7,478.23	8,906.00	1,427.77	9,531.00	2,052.77	21.54%
INSURANCE AND BONDS	1,472.64	1,355.00	(117.64)	96,581.66	98,553.00	1,971.34	99,908.00	3,326.34	3.33%
SAFETY EQUIPMENT	0.00	100.00	100.00	235.86	500.00	264.14	500.00	264.14	52.83%
INVENTORY PARTS	538.24	0.00	(538.24)	45,241.10	15,000.00	(30,241.10)	15,000.00	(30,241.10)	(201.61)%
METER REPAIR & MAINT	8,040.00	15,000.00	6,960.00	9,997.81	30,000.00	20,002.19	30,000.00	20,002.19	66.67%
LIEN FEES	(38.00)	0.00	38.00	110.00	250.00	140.00	250.00	140.00	56.00%
MISCELLANEOUS EXPENDITURES	15.99	833.00	817.01	2,523.06	9,167.00	6,643.94	10,000.00	7,476.94	74.77%
OFFICE JANITORIAL	1,200.00	773.00	(427.00)	5,850.60	8,501.00	2,650.40	9,274.00	3,423.40	36.91%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	25,998.72	25,998.00	(0.72)	25,998.00	(0.72)	(0.00)%
OFFICE SUPPLIES	563.93	2,658.00	2,094.07	7,175.78	29,232.00	22,056.22	31,890.00	24,714.22	77.50%
PERMITS AND FEES	794.00	750.00	(44.00)	7,736.81	8,460.00	723.19	8,771.00	1,034.19	11.79%
POSTAGE	0.00	1,988.00	1,988.00	5,290.74	7,950.00	2,659.26	7,950.00	2,659.26	33.45%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

WATER FUND (20)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
PUBLICATION CHARGES	121.65	1,200.00	1,078.35	1,258.02	2,980.00	1,721.98	3,180.00	1,921.98	60.44%
SHOP SUPPLIES/SMALL TOOLS	86.03	583.00	496.97	2,511.78	6,416.00	3,904.22	7,000.00	4,488.22	64.12%
TELEPHONE	1,151.61	1,232.00	80.39	12,565.91	13,552.00	986.09	14,784.00	2,218.09	15.00%
TRAINING AND SEMINARS	29.00	1,914.00	1,885.00	799.15	21,054.00	20,254.85	22,968.00	22,168.85	96.52%
TRAVEL	0.00	1,117.00	1,117.00	1,370.64	12,287.00	10,916.36	13,404.00	12,033.36	89.77%
TRUSTEE FEES	2,250.00	2,250.00	0.00	24,750.00	24,750.00	0.00	27,000.00	2,250.00	8.33%
UTILITIES - GAS & ELECTRIC	20,950.30	25,570.00	4,619.70	233,461.96	230,132.00	(3,329.96)	255,702.00	22,240.04	8.70%
VEHICLE EXP FUEL/OIL/SUPP	3,512.62	8,290.00	4,777.38	33,466.76	91,195.00	57,728.24	99,486.00	66,019.24	66.36%
VEH EXP R&M	590.36	3,039.00	2,448.64	21,683.11	33,428.00	11,744.89	36,467.00	14,783.89	40.54%
WATER MONITORING/SAMPLING	742.00	1,447.00	705.00	13,959.00	15,912.00	1,953.00	17,359.00	3,400.00	19.59%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	17,210.01	15,500.00	(1,710.01)	15,500.00	(1,710.01)	(11.03)%
WATER DIST SYSTEM EXPENSE	3,361.47	5,544.00	2,182.53	14,834.29	60,976.00	46,141.71	66,520.00	51,685.71	77.70%
WATER TREATMENT SYSTEM EXP	1,876.58	6,076.00	4,199.42	47,024.27	66,834.00	19,809.73	72,910.00	25,885.73	35.50%
AMORTIZATION OF BONDS	869.49	870.00	0.51	9,564.39	9,565.00	0.61	10,434.00	869.61	8.33%
DEPRECIATION EXPENSE	116,605.59	111,253.00	(5,352.59)	1,246,451.79	1,223,781.00	(22,670.79)	1,335,034.00	88,582.21	6.64%
Total OPERATING EXPENSES	175,486.06	213,886.00	38,399.94	2,084,390.06	2,367,870.00	283,479.94	2,585,184.00	480,793.94	18.74%
OTHER EXPENSES									
INTEREST EXPENSE	23,431.11	25,541.00	2,109.89	266,198.92	280,955.00	14,756.08	306,497.00	40,298.08	13.15%
CAPITAL OUTLAY	1,118,298.45	335,000.00	(783,298.45)	4,409,361.72	7,285,340.00	2,875,978.28	7,985,340.00	3,575,978.28	44.78%
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	5,714.90	0.00	(5,714.90)	0.00	(5,714.90)	0.00%
Total OTHER EXPENSES	1,141,729.56	360,541.00	(781,188.56)	4,681,275.54	7,586,295.00	2,885,019.46	8,291,837.00	3,610,561.46	43.54%
Total EXPENDITURES	1,411,263.66	686,665.00	(724,598.66)	7,682,926.96	11,196,941.00	3,534,014.04	12,231,947.00	4,569,020.04	37.35%
EXCESS REVENUE OVER EXPENDITURES	(668,659.17)	(285,041.00)	(383,618.17)	(2,365,292.75)	(6,681,816.00)	4,316,523.25	(7,289,368.00)	4,924,075.25	(67.55)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	17,229.57	7,287.00	9,942.57	195,213.91	80,154.00	115,059.91	87,441.00	107,772.91	123.25%
PLAN REVIEW FEE	250.00	125.00	125.00	625.00	1,125.00	(500.00)	1,250.00	(625.00)	(50.00)%
OTHER REVENUE	0.00	13.00	(13.00)	3,739.61	138.00	3,601.61	150.00	3,589.61	2,393.07%
Total MISCELLANEOUS	17,479.57	7,425.00	10,054.57	199,578.52	81,417.00	118,161.52	88,641.00	110,737.52	124.65%
USER FEES									
USER FEES - RESIDENTIAL	146,061.21	146,108.00	(46.79)	1,598,954.29	1,607,183.00	(8,228.71)	1,753,291.00	(154,336.71)	(8.80)%
RESIDENTIAL TIER 1 CONSUMPTION	316.58	972.00	(655.42)	19,554.24	27,540.00	(7,975.76)	32,400.00	(12,835.76)	(39.62)%
USER FEES - COMMERCIAL	3,503.20	3,534.00	(30.80)	38,535.20	38,867.00	(331.80)	42,401.00	(3,865.80)	(9.12)%
COMMERCIAL CONSUMPTION	2,501.97	1,701.00	800.97	30,767.89	31,978.00	(1,210.11)	34,020.00	(3,252.11)	(9.56)%
PENALTIES ON USER FEES	1,013.83	1,680.00	(666.17)	23,661.66	18,480.00	5,181.66	20,160.00	3,501.66	17.37%
CONNECTION FEES	6,300.00	600.00	5,700.00	12,900.00	5,400.00	7,500.00	6,000.00	6,900.00	115.00%
TRANSFER FEE REVENUE	1,453.50	131.00	1,322.50	3,329.25	1,443.00	1,886.25	1,575.00	1,754.25	111.38%
Total USER FEES	161,150.29	154,726.00	6,424.29	1,727,712.53	1,730,891.00	(3,178.47)	1,889,847.00	(162,134.47)	(8.58)%
Total REVENUES	178,629.86	162,151.00	16,478.86	1,927,291.05	1,812,308.00	114,983.05	1,978,688.00	(51,396.95)	(2.60)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	8,547.85	11,092.00	(2,544.15)	84,555.29	122,012.00	37,456.71	133,104.00	48,548.71	36.47%
PAYROLL - OFFICE	6,660.84	4,392.00	(2,268.84)	50,135.40	48,303.00	(1,832.40)	52,695.00	2,559.60	4.86%
EMPLOYEE BENEFITS - FICAMEDIC	297.36	255.00	(42.36)	2,474.93	2,801.00	326.07	3,056.00	581.07	19.01%
EMPLOYEE BENEFITS - MED. INS	2,918.41	4,350.00	(1,431.59)	40,069.91	52,860.00	12,790.09	57,210.00	17,140.09	29.96%
EMPLOYEE BENEFITS - PERS	3,894.56	3,849.00	(45.56)	35,765.76	42,330.00	6,564.24	46,179.00	10,413.24	22.55%
EMPLOYEE BENEFITS - SIIIS	44.04	84.00	39.96	565.00	976.00	411.00	1,049.00	484.00	46.14%
UNIFORMS	0.00	0.00	0.00	98.17	117.00	18.83	117.00	18.83	16.09%
OPEB EXPENSE	599.45	2,057.00	(1,457.55)	6,593.95	22,627.00	16,033.05	24,694.00	18,090.05	73.29%
ACCRUED LEAVE EXPENSE	100.03	334.00	233.97	1,871.63	3,666.00	1,794.37	4,000.00	2,128.37	53.21%
OTHER PAYROLL EXPENSES	(0.02)	17.00	17.02	304.84	183.00	(121.84)	200.00	(104.84)	(52.42)%
CAR ALLOWANCE EXPENSE	0.00	(41.00)	(41.00)	(284.40)	(459.00)	(174.60)	(500.00)	(215.60)	43.12%
Total PAYROLL RELATED EXPENSES	23,062.52	26,389.00	3,326.48	222,150.48	295,416.00	73,265.52	321,794.00	99,643.52	30.97%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	15,818.49	13,500.00	(2,318.49)	13,500.00	(2,318.49)	(17.17)%
LEGAL	630.28	1,450.00	819.72	5,958.91	15,950.00	9,991.09	17,400.00	11,441.09	65.75%
LEGAL - LABOR NEGOTIATIONS	142.80	0.00	(142.80)	635.80	0.00	(635.80)	0.00	(635.80)	0.00%
ENGINEERING & SURVEYING	99.00	855.00	756.00	1,754.96	9,395.00	7,640.04	10,250.00	8,495.04	82.88%
DLTSA PRO-RATA M & O	0.00	0.00	0.00	725,653.00	725,653.00	0.00	725,653.00	0.00	0.00%
DLTSA ASSESSMENTS	0.00	0.00	0.00	486,029.00	486,029.00	0.00	486,029.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%
BANK CHARGES	2,661.70	2,705.00	43.30	29,528.51	29,748.00	219.49	32,453.00	2,924.49	9.01%
BUILDING REPAIRS AND MAINT.	105.74	2,619.00	2,513.26	2,397.08	28,800.00	26,402.92	31,419.00	29,021.92	92.37%
COMPUTER EXPENSE	847.72	2,350.00	1,502.28	14,014.17	31,919.00	17,904.83	34,269.00	20,254.83	59.11%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,999.99	0.00	(1,999.99)	0.00	(1,999.99)	0.00%
DUES & SUBSCRIPTIONS	0.00	150.00	150.00	3,245.59	4,346.00	1,100.41	4,346.00	1,100.41	25.32%
EQUIP. SUPPLIES/MAINT./REPAIRS	21,239.46	17,729.00	(3,510.46)	107,146.50	195,019.00	87,872.50	212,748.00	105,601.50	49.64%
EQUIPMENT RENTAL	124.88	80.00	(44.88)	3,377.04	3,175.00	(202.04)	3,847.00	469.96	12.22%
SECURITY EXPENSE	532.39	600.00	67.61	7,133.26	7,980.00	846.74	8,580.00	1,446.74	16.86%
INSURANCE AND BONDS	0.00	0.00	0.00	25,456.34	25,676.00	219.66	25,676.00	219.66	0.86%
INVENTORY PARTS	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	8.00	384.00	376.00	1,103.93	4,216.00	3,112.07	4,600.00	3,496.07	76.00%
OFFICE JANITORIAL	600.00	387.00	(213.00)	2,925.30	4,250.00	1,324.70	4,637.00	1,711.70	36.91%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	12,999.36	12,998.00	(1.36)	12,998.00	(1.36)	(0.01)%
OFFICE SUPPLIES	281.98	1,354.00	1,072.02	3,806.82	14,888.00	11,081.18	16,242.00	12,435.18	76.56%
PERMITS AND FEES	0.00	0.00	0.00	383.14	405.00	21.86	405.00	21.86	5.40%
POSTAGE	0.00	1,313.00	1,313.00	3,480.08	5,250.00	1,769.92	5,250.00	1,769.92	33.71%
PUBLICATION CHARGES	60.82	600.00	539.18	661.36	1,490.00	828.64	1,590.00	928.64	58.41%
TELEPHONE	77.72	136.00	58.28	1,282.99	1,496.00	213.01	1,632.00	349.01	21.39%
TRAINING AND SEMINARS	0.00	490.00	490.00	415.35	5,384.00	4,968.65	5,874.00	5,458.65	92.93%
TRAVEL	0.00	289.00	289.00	741.30	3,173.00	2,431.70	3,462.00	2,720.70	78.59%
TRUSTEE FEES	1,125.00	1,125.00	0.00	12,375.00	12,375.00	0.00	13,500.00	1,125.00	8.33%
UTILITIES - GAS & ELECTRIC	1,518.93	3,227.00	1,708.07	20,592.41	29,044.00	8,451.59	32,271.00	11,678.59	36.19%
DEPRECIATION EXPENSE	5,470.36	4,659.00	(801.36)	56,881.83	51,354.00	(5,527.83)	56,023.00	(858.83)	(1.53)%
Total OPERATING EXPENSES	35,526.78	42,512.00	6,985.22	1,547,797.51	1,737,215.00	189,417.49	1,778,356.00	230,558.49	12.90%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

SEWER FUND (30)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OTHER EXPENSES									
CAPITAL OUTLAY	16,730.48	25,000.00	8,269.52	924,712.13	842,150.00	(82,562.13)	967,150.00	42,437.87	4.39%
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.27	0.00	(0.27)	0.00	(0.27)	0.00%
Total OTHER EXPENSES	<u>16,730.48</u>	<u>25,000.00</u>	<u>8,269.52</u>	<u>924,712.40</u>	<u>842,150.00</u>	<u>(82,562.40)</u>	<u>967,150.00</u>	<u>42,437.60</u>	<u>4.39%</u>
Total EXPENDITURES	<u>75,319.78</u>	<u>93,901.00</u>	<u>18,581.22</u>	<u>2,694,660.39</u>	<u>2,874,781.00</u>	<u>180,120.61</u>	<u>3,067,300.00</u>	<u>372,639.61</u>	<u>12.15%</u>
EXCESS REVENUE OVER EXPENDITURES	103,310.08	68,250.00	35,060.08	(767,369.34)	(1,062,473.00)	295,103.66	(1,088,612.00)	321,242.66	(29.51)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	1,737.47	2,429.00	(691.53)	16,243.97	26,718.00	(10,474.03)	28,147.00	(12,903.03)	(44.27)%
OTHER REVENUE	0.00	3.00	(3.00)	1,045.00	23.00	1,022.00	26.00	1,019.00	3,919.23%
Total MISCELLANEOUS	<u>1,737.47</u>	<u>2,432.00</u>	<u>(694.53)</u>	<u>17,288.97</u>	<u>26,741.00</u>	<u>(9,452.03)</u>	<u>29,173.00</u>	<u>(11,884.03)</u>	<u>(40.74)%</u>
USER FEES									
USER FEES - RESIDENTIAL	57,397.32	57,477.00	(79.68)	571,687.06	572,424.00	(736.94)	628,901.00	(58,213.94)	(9.24)%
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	52,704.00	52,704.00	0.00	57,996.00	(5,292.00)	(9.12)%
PENALTIES ON USER FEES	368.65	630.00	(260.35)	8,039.09	6,930.00	1,109.09	7,560.00	479.09	6.34%
TRANSFER FEE REVENUE	598.50	45.00	553.50	1,272.00	495.00	777.00	540.00	732.00	135.56%
Total USER FEES	<u>63,657.47</u>	<u>63,444.00</u>	<u>213.47</u>	<u>633,702.15</u>	<u>632,553.00</u>	<u>1,149.15</u>	<u>695,997.00</u>	<u>(62,294.85)</u>	<u>(8.95)%</u>
Total REVENUES	<u>65,394.94</u>	<u>65,876.00</u>	<u>(481.06)</u>	<u>650,991.12</u>	<u>659,294.00</u>	<u>(8,302.88)</u>	<u>725,170.00</u>	<u>(74,178.88)</u>	<u>(10.23)%</u>
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	4,273.92	5,102.00	828.08	38,448.29	56,117.00	17,668.71	61,219.00	22,770.71	37.20%
PAYROLL - MAINTENANCE	2,600.38	3,403.00	802.62	22,795.87	37,425.00	14,629.13	40,828.00	18,032.13	44.17%
PAYROLL - OFFICE	3,330.42	2,196.00	(1,134.42)	25,067.66	24,153.00	(914.66)	26,349.00	1,281.34	4.86%
EMPLOYEE BENEFITS - FICA/MEDIC	176.25	161.00	(15.25)	1,404.63	1,762.00	357.37	1,923.00	518.37	26.96%
EMPLOYEE BENEFITS - MED. INS	3,319.21	3,864.00	544.79	30,207.77	44,649.00	14,441.23	48,513.00	18,305.23	37.73%
EMPLOYEE BENEFITS - PERS	2,256.86	2,467.00	210.14	19,475.21	27,130.00	7,654.79	29,597.00	10,121.79	34.20%
EMPLOYEE BENEFITS - SIIS	92.98	112.00	19.02	904.34	1,304.00	399.66	1,402.00	497.66	35.50%
UNIFORMS	57.00	0.00	(57.00)	383.28	877.00	493.72	877.00	493.72	56.30%
OPEB EXPENSE	276.67	949.00	672.33	3,043.37	10,439.00	7,395.63	11,392.00	8,348.63	73.29%
ACCRUED LEAVE EXPENSE	(68.53)	166.00	234.53	2,039.83	1,833.00	(206.83)	2,000.00	(39.83)	(1.99)%
OTHER PAYROLL EXPENSES	97.45	25.00	(72.45)	676.55	275.00	(401.55)	300.00	(376.55)	(125.52)%
Total PAYROLL RELATED EXPENSES	<u>16,412.61</u>	<u>18,445.00</u>	<u>2,032.39</u>	<u>144,446.80</u>	<u>205,964.00</u>	<u>61,517.20</u>	<u>224,400.00</u>	<u>79,953.20</u>	<u>35.63%</u>

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%
LEGAL	105.05	242.00	136.95	1,758.38	2,668.00	899.62	2,900.00	1,141.62	39.37%
LEGAL - LABOR NEGOTIATIONS	84.00	0.00	(84.00)	374.00	0.00	(374.00)	0.00	(374.00)	0.00%
ENGINEERING & SURVEYING	7.50	0.00	(7.50)	364.02	500.00	135.98	500.00	135.98	27.20%
SNOW REMOVAL - PLOWING	11,016.25	20,000.00	8,983.75	365,613.13	775,000.00	409,386.87	775,000.00	409,386.87	52.82%
SNOW REMOVAL - SANDING	1,427.08	4,500.00	3,072.92	45,845.08	75,000.00	29,154.92	75,000.00	29,154.92	38.87%
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%
BANK CHARGES	1,095.99	928.00	(167.99)	11,071.73	10,199.00	(872.73)	11,127.00	55.27	0.50%
BUILDING REPAIRS AND MAINT.	17.62	440.00	422.38	399.51	4,836.00	4,436.49	5,276.00	4,876.49	92.43%
COMPUTER EXPENSE	255.46	250.00	(5.46)	4,437.00	7,390.00	2,953.00	7,640.00	3,203.00	41.92%
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	596.29	685.00	88.71	685.00	88.71	12.95%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	19.51	550.00	530.49	700.00	680.49	97.21%
EQUIPMENT RENTAL	20.81	20.00	(0.81)	940.26	765.00	(175.26)	832.00	(108.26)	(13.01)%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%
SECURITY EXPENSE	6.81	0.00	(6.81)	23.90	18.00	(5.90)	18.00	(5.90)	(32.78)%
INSURANCE AND BONDS	0.00	0.00	0.00	4,244.92	4,279.00	34.08	4,279.00	34.08	0.80%
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	100.00%
MISCELLANEOUS EXPENDITURES	1.33	466.00	464.67	21,983.17	5,134.00	(16,849.17)	5,600.00	(16,383.17)	(292.56)%
OFFICE JANITORIAL	100.00	64.00	(36.00)	487.55	709.00	221.45	773.00	285.45	36.93%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%
OFFICE SUPPLIES	46.99	243.00	196.01	847.88	2,681.00	1,833.12	2,924.00	2,076.12	71.00%
PERMITS AND FEES	0.00	0.00	0.00	63.86	668.00	604.14	668.00	604.14	90.44%
POSTAGE	0.00	450.00	450.00	1,288.37	1,800.00	511.63	1,800.00	511.63	28.42%
PUBLICATION CHARGES	10.14	750.00	739.86	355.13	1,600.00	1,244.87	2,265.00	1,909.87	84.32%
TELEPHONE	12.96	13.00	0.04	143.55	149.00	5.45	162.00	18.45	11.35%
TRAINING AND SEMINARS	113.02	171.00	57.98	333.22	1,881.00	1,547.78	2,052.00	1,718.78	83.76%
TRAVEL	0.00	166.00	166.00	223.64	1,818.00	1,594.36	1,984.00	1,760.36	88.73%
TRUSTEE FEES	187.50	187.00	(0.50)	2,062.50	2,062.00	(0.50)	2,250.00	187.50	8.33%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
UTILITIES - GAS & ELECTRIC	22.66	192.00	169.34	427.33	849.00	421.67	1,012.00	584.67	57.77%
VEHICLE EXP FUEL/OILS/SUPP	439.09	1,287.00	847.91	4,431.88	14,149.00	9,717.12	15,436.00	11,004.12	71.29%
VEH EXP R&M	2,621.53	781.00	(1,840.53)	5,654.04	8,590.00	2,935.96	9,371.00	3,716.96	39.66%
Total OPERATING EXPENSES	17,591.79	31,150.00	13,558.21	484,018.48	948,297.00	464,278.52	954,581.00	470,562.52	49.30%
OTHER EXPENSES									
CAPITAL OUTLAY	2,590.51	0.00	(2,590.51)	128,680.55	110,750.00	(17,930.55)	120,750.00	(7,930.55)	(6.57)%
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	(1,377.50)	0.00	1,377.50	0.00	1,377.50	0.00%
Total OTHER EXPENSES	2,590.51	0.00	(2,590.51)	127,303.05	110,750.00	(16,553.05)	120,750.00	(6,553.05)	(5.43)%
Total EXPENDITURES	36,594.91	49,595.00	13,000.09	755,768.33	1,265,011.00	509,242.67	1,299,731.00	543,962.67	41.85%
EXCESS REVENUE OVER EXPENDITURES	28,800.03	16,281.00	12,519.03	(104,777.21)	(605,717.00)	500,939.79	(574,561.00)	469,783.79	(81.76)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures -
From 5/1/2024 Through 5/31/2024

DRAFT

298 KINGSBURY GRADE RENTAL (80)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
RENTAL INCOME	8,608.00	8,613.00	(5.00)	92,895.35	94,740.00	(1,844.65)	103,353.00	(10,457.65)	(10.12)%
OTHER REVENUE	0.00	0.00	0.00	15.91	0.00	15.91	0.00	15.91	0.00%
Total MISCELLANEOUS	<u>8,608.00</u>	<u>8,613.00</u>	<u>(5.00)</u>	<u>92,911.26</u>	<u>94,740.00</u>	<u>(1,828.74)</u>	<u>103,353.00</u>	<u>(10,441.74)</u>	<u>(10.10)%</u>
Total REVENUES	<u>8,608.00</u>	<u>8,613.00</u>	<u>(5.00)</u>	<u>92,911.26</u>	<u>94,740.00</u>	<u>(1,828.74)</u>	<u>103,353.00</u>	<u>(10,441.74)</u>	<u>(10.10)%</u>
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	318.95	1,250.00	931.05	3,262.56	13,750.00	10,487.42	15,000.00	11,737.42	78.25%
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	125.00	0.00	(125.00)	0.00	(125.00)	0.00%
EQUIPMENT RENTAL	16.25	17.00	0.75	178.75	184.00	5.25	201.00	22.25	11.07%
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%
MISCELLANEOUS EXPENDITURES	577.67	586.00	8.33	6,194.29	6,445.00	250.71	7,031.00	836.71	11.90%
OFFICE JANITORIAL	800.00	575.00	(225.00)	9,400.00	6,315.00	(3,085.00)	6,890.00	(2,510.00)	(36.43)%
OFFICE SUPPLIES	161.69	100.00	(61.69)	406.63	400.00	(6.63)	400.00	(6.63)	(1.66)%
PUBLICATION CHARGES	0.00	0.00	0.00	82.50	0.00	(82.50)	0.00	(82.50)	0.00%
UTILITIES - GAS & ELECTRIC	957.28	2,907.00	1,949.72	14,244.70	13,158.00	(1,086.70)	15,300.00	1,055.30	6.90%
Total OPERATING EXPENSES	<u>2,831.84</u>	<u>5,435.00</u>	<u>2,603.16</u>	<u>37,491.96</u>	<u>43,644.00</u>	<u>6,152.04</u>	<u>48,214.00</u>	<u>10,722.04</u>	<u>22.24%</u>
Total EXPENDITURES	<u>2,831.84</u>	<u>5,435.00</u>	<u>2,603.16</u>	<u>37,491.96</u>	<u>43,644.00</u>	<u>6,152.04</u>	<u>48,214.00</u>	<u>10,722.04</u>	<u>22.24%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>5,776.16</u>	<u>3,178.00</u>	<u>2,598.16</u>	<u>55,419.30</u>	<u>51,096.00</u>	<u>4,323.30</u>	<u>55,139.00</u>	<u>280.30</u>	<u>0.51%</u>



KINGSBURY GENERAL IMPROVEMENT DISTRICT CASH POSITION						GENERAL	47%
						WATER	30%
						SEWER	21%
						SNOW	2%
June-24							
FUND	BEGINNING BALANCE	TRANSFERS	ADJUST.	RECEIPTS	CHECKS	ENDING BALANCE	
GENERAL FUND	\$ 8,306,396.69	\$ (101,995.38)	\$ (245.75)	\$ 100,686.15	\$ (45,154.04)	\$ 8,259,687.67	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 239,068.46	\$ 9,495.38	\$ -	\$ -	\$ -	\$ 248,563.84	
GENERAL INVESTMENT	\$ 562,552.70	\$ 92,500.00	\$ -	\$ 7,119.22	\$ -	\$ 662,171.92	
GF TOTAL						\$ 9,170,423.43	
WATER FUND	\$ 5,248,669.63	\$ (1,003,141.79)	\$ 358.48	\$ 435,288.55	\$ (675,108.65)	\$ 4,006,066.22	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 387,616.84	\$ 11,919.32	\$ -	\$ -	\$ -	\$ 399,536.16	
WATER INVESTMENT	\$ 623,346.50	\$ 102,500.00	\$ -	\$ 7,888.87	\$ -	\$ 733,735.37	
KGID/TRPA RESTRICTED (STATION 4 BMPS)	\$ 45,430.00	\$ -	\$ -	\$ -	\$ -	\$ 45,430.00	
DIST DEBT RESERVE	\$ 352,274.84	\$ (123,583.21)	\$ -	\$ -	\$ -	\$ 228,691.63	
TREAT DEBT RESERVE	\$ 534,801.92	\$ 57,377.20	\$ -	\$ -	\$ -	\$ 592,179.12	
CAP IMPROV. RESERVE	\$ (954,928.48)	\$ 954,928.48	\$ -	\$ -	\$ -	\$ -	
WF TOTAL						\$ 6,005,638.50	
SEWER FUND	\$ 3,849,547.50	\$ (52,801.68)	\$ (21.62)	\$ 172,171.17	\$ (52,215.38)	\$ 3,916,679.99	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 8,018.52	\$ 301.68	\$ -	\$ -	\$ -	\$ 8,320.20	
SEWER INVESTMENT	\$ 319,298.65	\$ 52,500.00	\$ -	\$ 4,040.64	\$ -	\$ 375,839.29	
SF TOTAL						\$ 4,300,839.48	
SNOW REV. FUND	\$ (19,876.16)	\$ (5,572.28)	\$ (91.11)	\$ 65,075.59	\$ (21,537.76)	\$ 17,998.28	
RESTRICTED CASH (VEHICLE REPLACEMENT)	\$ 106,996.36	\$ 3,072.28	\$ -	\$ -	\$ -	\$ 110,068.64	
SNOW INVESTMENT	\$ 15,222.44	\$ 2,500.00	\$ -	\$ 192.42	\$ -	\$ 17,914.86	
SNOW TOTAL						\$ 145,981.78	
298 KINGSBURY GRADE RENTAL	\$ 239,054.58	\$ -	\$ -	\$ 14,503.40	\$ (2,374.31)	\$ 251,183.67	
80 RENTAL TOTAL						\$ 251,183.67	
GRAND TOTALS	\$ 19,863,490.99	\$ (0.00)	\$ -	\$ 806,966.01	\$ (796,390.14)	\$ 19,874,066.86	
CHECKING							
US BANK	\$ 163,239.46	\$ 600,000.00		\$ 692,248.06	\$ (784,635.67)	\$ 670,851.85	
US BANK MMA	\$ 112.25	\$ -		\$ -	\$ -	\$ 112.25	
MORTON CAPITAL MMA	\$ 20,308.04			\$ 19,241.15	\$ -	\$ 39,549.19	
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	
LOCAL GOVT POOLED	\$ 18,179,831.24	\$ (850,000.00)		\$ 83,722.33	\$ -	\$ 17,413,553.57	
GRAND TOTALS	\$ 19,863,490.99	\$ -	\$ -	\$ 795,211.54	\$ (784,635.67)	\$ 19,874,066.86	

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 6/30/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
ASSETS						
CURRENT ASSETS						
CASH						
PETTY CASH	300.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	8,259,687.67	4,006,066.22	3,916,679.99	17,998.28	251,183.67	16,451,615.83
DISTRIBUTION DEBT SERVICE	0.00	228,691.63	0.00	0.00	0.00	228,691.63
TREATMENT DEBT SERVICE	0.00	592,179.12	0.00	0.00	0.00	592,179.12
CAPITAL IMPROVEMENT RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
CASH HELD BY DOUGLAS COUNTY	1,702.30	0.00	0.00	0.00	0.00	1,702.30
Total CASH	8,261,889.97	4,826,936.97	3,916,679.99	17,998.28	251,183.67	17,274,688.88
INVESTMENTS						
INVESTMENTS	910,735.76	1,178,701.53	384,159.49	127,983.50	0.00	2,601,580.28
Total INVESTMENTS	910,735.76	1,178,701.53	384,159.49	127,983.50	0.00	2,601,580.28
ACCOUNTS RECEIVABLE						
ACCOUNTS RECEIVABLE	156.76	361,452.79	117,992.79	42,018.56	0.00	521,620.90
RENT RECEIVABLE	0.00	0.00	0.00	0.00	5,864.35	5,864.35
DUE FROM OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00
GRANT RECEIVABLE	0.00	996,212.71	0.00	0.00	0.00	996,212.71
STATE TAX DIST. RECEIVABLE	159,284.95	0.00	0.00	0.00	0.00	159,284.95
A/R-EDGEWOOD WTR CO.	0.00	998.58	0.00	0.00	0.00	998.58
INTEREST RECEIVABLE - INVEST.	40,701.36	30,916.30	17,490.68	1,697.32	0.00	90,805.66
DELINQ. PROPERTY TAXES RECEIV	7,162.00	0.00	0.00	0.00	0.00	7,162.00
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	50.00	0.00	0.00	0.00	50.00
Total ACCOUNTS RECEIVABLE	207,526.65	1,392,289.34	136,812.95	43,937.46	5,864.35	1,786,430.75
MATERIAL INVENTORY						
MATERIAL INVENTORY	0.00	178,029.98	910.05	0.00	0.00	178,940.03
Total MATERIAL INVENTORY	0.00	178,029.98	910.05	0.00	0.00	178,940.03
PREPAID EXPENSES						
PREPAID EXPENSES	485.98	17,220.58	5,282.60	1,041.99	0.00	24,031.15
Total PREPAID EXPENSES	485.98	17,220.58	5,282.60	1,041.99	0.00	24,031.15

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 6/30/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
DEFERRED CHARGES BOND ISSURE COSTS (NET)						
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(301,877.63)	0.00	0.00	0.00	(301,877.63)
Total DEFERRED CHARGES BOND ISSURE COSTS (NET)	0.00	47,821.91	0.00	0.00	0.00	47,821.91
Total CURRENT ASSETS	9,380,638.36	7,641,000.31	4,443,845.08	190,961.23	257,048.02	21,913,493.00
FIXED ASSETS						
PROPERTY PLANT & EQUIPMENT (NET)						
OFFICE EQUIPMENT	0.00	80,305.52	39,549.81	0.00	0.00	119,855.33
ACCUM. DEPR. OFFICE EQUIP.	0.00	(60,044.08)	(28,160.19)	0.00	0.00	(88,204.27)
EQUIPMENT	0.00	4,837,862.25	394,444.11	0.00	0.00	5,232,306.36
ACCUM. DEPR. EQUIPMENT	0.00	(2,988,579.26)	(147,656.19)	0.00	0.00	(3,136,235.45)
UTILITY PLANT IN SERVICE	0.00	22,883,799.96	7,019,691.18	0.00	0.00	29,903,491.14
ACCUM. DEPR. UTILITY PLANT	0.00	(4,189,326.68)	(5,371,388.88)	0.00	0.00	(9,560,715.56)
INFRASTRUCTURE	0.00	31,931,162.44	786,324.36	0.00	0.00	32,717,486.80
ACCUM. DEPR. INFRASTRUCTURE	0.00	(10,825,287.51)	(288,477.04)	0.00	0.00	(11,113,764.55)
OTHER ASSETS	0.00	808,433.71	0.00	0.00	0.00	808,433.71
ACCUM DEPR. OZONE FACILITY	0.00	(342,158.12)	0.00	0.00	0.00	(342,158.12)
VEHICLES & EQUIPMENT	0.00	535,604.25	8,113.28	0.00	0.00	543,717.53
ACCUM. DEPR. VEHICLES & EQUIP	0.00	(504,876.89)	(8,113.28)	0.00	0.00	(512,990.17)
CONSTRUCTION IN PROGRESS	0.00	2,446,527.65	212,859.86	0.00	0.00	2,659,387.51
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	44,613,423.24	2,617,187.02	0.00	0.00	47,230,610.26
Total FIXED ASSETS	0.00	44,613,423.24	2,617,187.02	0.00	0.00	47,230,610.26
Total ASSETS	\$ 9,380,638.36	\$ 52,254,423.55	\$ 7,061,032.10	\$ 190,961.23	\$ 257,048.02	\$ 69,144,103.26

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
AS OF 6/30/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LIABILITIES						
CURRENT LIABILITIES						
ACCOUNTS PAYABLE						
ACCOUNTS PAYABLE - TRADE	6,037.21	801,050.05	70,366.92	66,794.91	2,160.61	946,409.70
ACCOUNTS PAYABLE - SUSPENSE	0.00	(3,303.96)	2,950.00	0.00	0.00	(353.96)
LOSS PROTECTION PAYABLE	0.00	(242.85)	0.00	0.00	0.00	(242.85)
LINE PAYABLE	0.00	27.97	0.00	0.00	0.00	27.97
Total ACCOUNTS PAYABLE	6,037.21	797,531.21	73,316.92	66,794.91	2,160.61	945,840.86
PAYROLL RELATED PAYABLES						
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Comp Payable	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
ACCRUED VACATION/SICK PAY	8,251.99	67,612.69	15,292.65	8,078.94	0.00	99,236.27
ACCRUED TAXES VAC/SICK	2,431.24	18,414.63	4,632.94	2,398.48	0.00	27,877.29
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	48,026.69	470,661.66	83,246.28	38,421.37	0.00	640,356.00
SIIS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
AFLAC PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	58,709.92	556,688.98	103,171.87	48,898.79	0.00	767,469.56
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	130,562.00	49,865.00	0.00	7,176.00	187,603.00
PREPAID USER FEES	0.00	52,971.64	18,701.06	6,343.96	0.00	78,016.66
Total REFUNDABLE DEPOSITS	0.00	183,533.64	68,566.06	6,343.96	7,176.00	265,619.66
Total CURRENT LIABILITIES	64,747.13	1,537,753.83	245,054.85	122,037.66	9,336.61	1,978,930.08
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 6/30/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
SRF Loan Payable #2	0.00	780,591.68	0.00	0.00	0.00	780,591.68
SRF Loan Interest Payable	0.00	11,552.75	0.00	0.00	0.00	11,552.75
SRF Loan Payable #3	0.00	1,210,710.37	0.00	0.00	0.00	1,210,710.37
SRF Loan Interest Payable #3	0.00	17,252.62	0.00	0.00	0.00	17,252.62
SRF Loan Payable #4	0.00	5,755,783.43	0.00	0.00	0.00	5,755,783.43
SRF Loan Interest Payable #4	0.00	68,781.60	0.00	0.00	0.00	68,781.60
SRF LOAN #5 PAYABLE	0.00	3,771,899.56	0.00	0.00	0.00	3,771,899.56
SRF LOAN #5 INTEREST PAYABLE	0.00	42,999.66	0.00	0.00	0.00	42,999.66
Total BONDS PAYABLE	0.00	11,659,571.67	0.00	0.00	0.00	11,659,571.67
Total LONG TERM LIABILITIES	0.00	11,659,571.67	0.00	0.00	0.00	11,659,571.67
Total LIABILITIES	\$ 64,747.13	\$ 13,197,325.50	\$ 245,054.85	\$ 122,037.66	\$ 9,336.61	\$ 13,638,501.75
FUND EQUITY						
CONTRIBUTED CAPITAL						
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	1,352,375.40
RETAINED EARNINGS						
RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
Total RETAINED EARNINGS	7,557,056.86	32,448,658.56	2,644,105.78	122,936.72	187,824.94	42,960,582.86
FUND BALANCE - UNRESERVED						
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
Total FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	0.00	5,306,564.21
INVESTMENT IN GENERAL FIXED ASSETS						
INVESTMENT IN GEN. FIXED ASSET	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES						
ADVALOREM TAXES	607,303.94	0.00	0.00	0.00	0.00	607,303.94
PERSONAL PROPERTY TAX	6,666.88	0.00	0.00	0.00	0.00	6,666.88
ADVALOREM MAKE-UP	480,859.35	0.00	0.00	0.00	0.00	480,859.35
STATE TAX DISTRIBUTION	790,070.00	0.00	0.00	0.00	0.00	790,070.00
319 NON POINT SOURCE EPA GRANT	0.00	997,912.71	0.00	0.00	0.00	997,912.71
USER FEES - RESIDENTIAL	0.00	3,550,568.16	1,745,047.48	629,086.13	0.00	5,924,701.77

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
AS OF 6/30/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
RESIDENTIAL TIER 1 CONSUMPTION	0.00	306,577.37	21,672.98	0.00	0.00	328,250.35
RESIDENTIAL TIER 2 CONSUMPTION	0.00	58,289.38	0.00	0.00	0.00	58,289.38
RESIDENTIAL TIER 3 CONSUMPTION	0.00	57,239.13	0.00	0.00	0.00	57,239.13
RESIDENTIAL FIRE PROTECTION	0.00	88,131.96	0.00	0.00	0.00	88,131.96
USER FEES - COMMERCIAL	0.00	368,889.86	41,978.00	57,996.00	0.00	468,863.86
COMMERCIAL FIRE PROTECTION	0.00	94,004.03	0.00	0.00	0.00	94,004.03
COMMERCIAL CONSUMPTION	0.00	120,155.23	33,123.93	0.00	0.00	153,279.16
PENALTIES ON USER FEES	0.00	51,106.20	24,963.53	8,521.11	0.00	84,590.84
SERVICE CHARGES	0.00	10,485.97	0.00	0.00	0.00	10,485.97
RETURN CHECK FEES	0.00	470.05	0.00	0.00	0.00	470.05
CONNECTION FEES	0.00	107,250.00	12,900.00	0.00	0.00	120,150.00
INTEREST ON INVESTMENTS	434,921.27	377,820.07	211,567.73	17,887.15	0.00	1,042,196.22
TRANSFER FEE REVENUE	0.00	10,132.96	3,456.75	1,324.50	0.00	14,914.21
PLAN REVIEW FEE	0.00	5,125.00	625.00	0.00	0.00	5,750.00
SERVLNE ADMIN REVENUE	0.00	1,840.90	0.00	0.00	0.00	1,840.90
SERVLNE LOSS INSURANCE	0.00	14,645.75	0.00	0.00	0.00	14,645.75
SERVLNE LINE INSURANCE	0.00	2,867.41	0.00	0.00	0.00	2,867.41
RENTAL INCOME	0.00	0.00	0.00	0.00	101,244.07	101,244.07
OTHER REVENUE	1,082.64	60,771.78	20,481.11	1,073.75	15.91	83,425.19
PAYROLL - MANAGER	(52,893.66)	(167,854.40)	(90,469.67)	(41,405.47)	0.00	(352,623.20)
PAYROLL - MAINTENANCE	(69,172.90)	(355,051.60)	0.00	(25,837.83)	0.00	(450,062.33)
PAYROLL - OFFICE	(27,156.48)	(72,417.28)	(54,312.96)	(27,156.44)	0.00	(181,043.16)
EMPLOYEE BENEFITS - FICA/MEDIC	(4,356.99)	(9,498.15)	(2,663.21)	(1,546.91)	0.00	(18,065.26)
EMPLOYEE BENEFITS - MED. INS	(40,213.99)	(178,013.52)	(42,988.28)	(32,596.98)	0.00	(293,812.77)
EMPLOYEE BENEFITS - PERS	(25,331.09)	(144,725.28)	(38,430.38)	(21,530.90)	0.00	(230,017.65)
EMPLOYEE BENEFITS - SIIS	(2,470.46)	(4,002.53)	(509.12)	(890.88)	0.00	(7,872.99)
UNIFORMS	(696.23)	(3,535.71)	(98.17)	(383.28)	0.00	(4,713.39)
OPEB EXPENSE	(234.36)	(2,296.87)	(406.25)	(187.52)	0.00	(3,125.00)
ACCRUED LEAVE EXPENSE	(109.51)	11,459.34	(2,096.15)	(2,252.82)	0.00	7,000.86
OTHER PAYROLL EXPENSES	(960.24)	(1,961.17)	(304.82)	(695.41)	0.00	(3,921.64)
CAR ALLOWANCE EXPENSE	426.68	2,133.43	284.40	0.00	0.00	2,844.51
ACCOUNTING	(2,636.41)	(31,636.97)	(15,818.49)	(2,636.41)	0.00	(52,728.28)
LEGAL	(2,024.62)	(28,547.08)	(6,956.80)	(1,829.98)	0.00	(39,358.48)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 6/30/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
LEGAL - LABOR NEGOTIATIONS	(486.20)	(2,244.00)	(635.80)	(374.00)	0.00	(3,740.00)
ENGINEERING & SURVEYING	(113,926.28)	(9,299.50)	(2,219.96)	(441.52)	0.00	(125,887.26)
EROSION AND DRAINAGE	(1,861.93)	0.00	0.00	0.00	0.00	(1,861.93)
ROAD MAINTENANCE & SUPPLIES	(556,033.18)	0.00	0.00	0.00	0.00	(556,033.18)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(365,613.13)	0.00	(365,613.13)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(45,845.08)	0.00	(45,845.08)
DCLTSA PRO-RATA M & O	0.00	0.00	(725,653.00)	0.00	0.00	(725,653.00)
DCLTSA ASSESSMENTS	0.00	0.00	(486,029.00)	0.00	0.00	(486,029.00)
BANK CHARGES	0.00	(48,995.47)	(32,191.51)	(12,168.25)	0.00	(93,355.23)
BUILDING REPAIRS AND MAINT.	(410.64)	(6,079.51)	(2,463.86)	(410.64)	(4,593.62)	(13,958.27)
COMPUTER EXPENSE	(1,775.90)	(49,409.98)	(14,499.69)	(4,632.09)	0.00	(70,317.66)
CONSERVATION - SEWER FLOW	0.00	0.00	(1,999.99)	0.00	0.00	(1,999.99)
DUES & SUBSCRIPTIONS	(596.29)	(7,257.39)	(3,245.59)	(596.29)	0.00	(11,695.56)
EQUIP. SUPPLIES/MAINT./REPAIRS	(625.87)	(14,121.07)	(118,156.67)	(19.51)	(125.00)	(133,048.12)
EQUIPMENT RENTAL	(222.87)	(8,419.35)	(3,791.60)	(1,080.36)	(195.00)	(13,709.18)
FIELD SUPPLIES, TOOLS & SIGNS	(1,230.56)	0.00	0.00	(5,225.66)	0.00	(6,456.22)
SECURITY EXPENSE	(32.44)	(7,800.64)	(7,621.30)	(32.44)	0.00	(15,486.82)
INSURANCE AND BONDS	(7,842.42)	(98,042.93)	(25,456.34)	(4,244.92)	(3,597.51)	(139,184.12)
SAFETY EQUIPMENT	0.00	(235.86)	0.00	0.00	0.00	(235.86)
INVENTORY PARTS	0.00	(11,664.54)	33.52	0.00	0.00	(11,631.02)
METER REPAIR & MAINT	0.00	(9,997.81)	0.00	0.00	0.00	(9,997.81)
LIEN FEES	0.00	(110.00)	0.00	0.00	0.00	(110.00)
MISCELLANEOUS EXPENDITURES	(280.09)	(2,677.59)	(1,181.19)	(21,996.05)	(6,770.70)	(32,905.62)
OFFICE JANITORIAL	(622.55)	(7,470.60)	(3,735.30)	(622.55)	(10,400.00)	(22,851.00)
OFFICE AND FACILITIES RENT	(2,166.56)	(25,998.72)	(12,999.36)	(2,166.56)	0.00	(43,331.20)
OFFICE SUPPLIES	(489.55)	(7,328.30)	(3,893.18)	(872.77)	(406.63)	(12,990.43)
PERMITS AND FEES	(135.86)	(8,120.87)	(383.14)	(63.86)	0.00	(8,703.73)
POSTAGE	0.00	(6,330.41)	(4,159.86)	(1,568.28)	0.00	(12,058.55)
PUBLICATION CHARGES	(608.23)	(1,478.87)	(749.90)	(389.43)	(82.50)	(3,308.93)
SHOP SUPPLIES/SMALL TOOLS	0.00	(2,565.90)	0.00	0.00	0.00	(2,565.90)
TELEPHONE	(156.48)	(13,663.35)	(1,412.84)	(156.48)	0.00	(15,389.15)
TRAINING AND SEMINARS	(529.28)	(1,388.15)	(557.85)	(475.72)	0.00	(2,951.00)
TRAVEL	(88.55)	(1,370.64)	(741.30)	(223.64)	0.00	(2,424.13)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

AS OF 6/30/2024

DRAFT

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	298 KINGSBURY GRADE RENTAL	Total
TRUSTEE FEES	(2,250.00)	(27,000.00)	(13,500.00)	(2,250.00)	0.00	(45,000.00)
UTILITIES - GAS & ELECTRIC	(447.68)	(260,176.89)	(21,986.88)	(447.68)	(15,202.55)	(298,261.68)
VEHICLE EXP FUEL/OIL/SUPP	(6,342.80)	(37,888.68)	0.00	(4,984.63)	0.00	(49,216.11)
VEH EXP R&M	(14,471.44)	(22,747.69)	0.00	(5,720.24)	0.00	(42,939.37)
WATER MONITORING/SAMPLING	0.00	(14,674.00)	0.00	0.00	0.00	(14,674.00)
WATER/SEWER SHED MANAGMENT	0.00	(17,210.01)	0.00	0.00	0.00	(17,210.01)
WATER DIST SYSTEM EXPENSE	0.00	(15,418.26)	0.00	0.00	0.00	(15,418.26)
WATER TREATMENT SYSTEM EXP	0.00	(48,419.11)	0.00	0.00	0.00	(48,419.11)
INTEREST EXPENSE	0.00	(289,630.00)	0.00	0.00	0.00	(289,630.00)
CAPITAL OUTLAY	(199,049.35)	0.00	0.00	(129,706.68)	0.00	(328,756.03)
AMORTIZATION OF BONDS	0.00	(10,433.91)	0.00	0.00	0.00	(10,433.91)
DEPRECIATION EXPENSE	0.00	(1,379,032.92)	(72,542.82)	0.00	0.00	(1,451,575.74)
LOSS/GAIN ON DISPOSAL OF ASSET	2,861.87	(5,714.90)	(0.27)	1,377.50	0.00	(1,475.80)
Total EXCESS REVENUE OVER EXPENDITURES	1,183,252.69	2,817,918.31	299,271.93	(54,013.15)	59,886.47	4,306,316.25
Total FUND EQUITY	\$ 9,315,891.23	\$ 39,057,098.05	\$ 6,815,977.25	\$ 68,923.57	\$ 247,711.41	\$ 55,505,601.51

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet
AS OF 6/30/2024

DRAFT

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

ASSET ACCOUNTS						
GENERAL FUND	Beginning Balance 6/30/2023	Additions	Less Disposals	Reclassifications	Ending Balance 6/30/2024	
CONSTRUCTION IN PROGRESS	\$ 153,194.91	\$ 73,234.52	\$ -	\$ (13,334.57)	\$ 213,094.86	
EQUIPMENT	\$ 23,187.18	\$ 17,793.72	\$ -	\$ -	\$ 40,980.90	
INFRASTRUCTURE	\$ 11,309,754.30	\$ -	\$ -	\$ -	\$ 11,309,754.30	
LAND	\$ 32,558.06	\$ -	\$ -	\$ -	\$ 32,558.06	
OFFICE EQUIPMENT	\$ 21,062.49	\$ 919.54	\$ (943.83)	\$ 194.55	\$ 21,232.75	
UTILITY PLANT	\$ 1,304,165.09	\$ 104,888.09	\$ -	\$ 13,140.02	\$ 1,422,193.20	
VEHICLES & EQUIPMENT	\$ 900,352.61	\$ 2,213.48	\$ (99,936.25)	\$ -	\$ 802,629.84	
SUBTOTAL	\$ 13,744,274.64	\$ 199,049.35	\$ (100,880.08)	\$ -	\$ 13,842,443.91	
SNOW FUND						
CONSTRUCTION IN PROGRESS	\$ 81,754.03	\$ 6,105.33	\$ -	\$ (13,334.57)	\$ 74,524.79	
EQUIPMENT	\$ 44,582.78	\$ 17,793.72	\$ -	\$ -	\$ 62,376.50	
INFRASTRUCTURE	\$ 49,820.84	\$ -	\$ -	\$ -	\$ 49,820.84	
LAND	\$ 93,924.19	\$ -	\$ -	\$ -	\$ 93,924.19	
OFFICE EQUIPMENT	\$ 8,852.71	\$ 919.54	\$ (943.83)	\$ 194.55	\$ 9,022.97	
UTILITY PLANT	\$ 75,480.32	\$ 104,888.09	\$ -	\$ 13,140.02	\$ 193,508.43	
VEHICLES & EQUIPMENT	\$ 626,774.39	\$ -	\$ (88,284.00)	\$ -	\$ 538,490.39	
SUBTOTAL	\$ 981,189.26	\$ 129,706.68	\$ (89,227.83)	\$ -	\$ 1,021,668.11	
TAHOE BOND ACT						
INFRASTRUCTURE	\$ 1,136,785.00	\$ -	\$ -	\$ -	\$ 1,136,785.00	
SUBTOTAL	\$ 1,136,785.00	\$ -	\$ -	\$ -	\$ 1,136,785.00	
GOVERNMENTAL						
CONSTRUCTION IN PROGRESS	\$ 234,948.94	\$ 79,339.85	\$ -	\$ (26,669.14)	\$ 287,619.65	
EQUIPMENT	\$ 67,769.96	\$ 35,587.44	\$ -	\$ -	\$ 103,357.40	
INFRASTRUCTURE	\$ 12,496,360.14	\$ -	\$ -	\$ -	\$ 12,496,360.14	
LAND	\$ 126,482.25	\$ -	\$ -	\$ -	\$ 126,482.25	
OFFICE EQUIPMENT	\$ 29,915.20	\$ 1,839.08	\$ (1,887.66)	\$ 389.10	\$ 30,255.72	
UTILITY PLANT	\$ 1,379,645.41	\$ 209,776.18	\$ -	\$ 26,280.04	\$ 1,615,701.63	
VEHICLES & EQUIPMENT	\$ 1,527,127.00	\$ 2,213.48	\$ (188,220.25)	\$ -	\$ 1,341,120.23	
SUBTOTAL	\$ 15,862,248.90	\$ 328,756.03	\$ (190,107.91)	\$ -	\$ 16,000,897.02	
TOTAL GOVERNMENTAL FUNDS	\$ 15,862,248.90	\$ 328,756.03	\$ (190,107.91)	\$ -	\$ 16,000,897.02	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
AS OF 6/30/2024

DRAFT

ACCUM DEPR. ACCOUNTS		Beginning Balance 6/30/2023	Additions	Less Disposals	Reclassifications	Ending Balance 6/30/2024
GENERAL FUND						
CONSTRUCTION IN PROGRESS		\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT		\$ 18,789.48	\$ 642.74	\$ -	\$ -	\$ 19,432.22
INFRASTRUCTURE		\$ 7,776,184.88	\$ 276,856.66	\$ -	\$ -	\$ 8,053,041.54
OFFICE EQUIPMENT		\$ 18,837.57	\$ 720.14	\$ (943.83)	\$ -	\$ 18,613.88
UTILITY PLANT		\$ 107,844.07	\$ 35,050.16	\$ -	\$ -	\$ 142,894.23
VEHICLES & EQUIPMENT		\$ 754,379.77	\$ 32,136.42	\$ (99,936.25)	\$ -	\$ 686,579.94
SUBTOTAL		\$ 8,676,035.77	\$ 345,406.12	\$ (100,880.08)	\$ -	\$ 8,920,561.81
SNOW FUND						
CONSTRUCTION IN PROGRESS		\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT		\$ 41,586.31	\$ 511.45	\$ -	\$ -	\$ 42,097.76
INFRASTRUCTURE		\$ 38,723.04	\$ 1,660.70	\$ -	\$ -	\$ 40,383.74
LAND		\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE EQUIPMENT		\$ 6,649.10	\$ 770.91	\$ (943.83)	\$ -	\$ 6,476.18
UTILITY PLANT		\$ 6,256.26	\$ 3,387.68	\$ -	\$ -	\$ 9,643.94
VEHICLES & EQUIPMENT		\$ 357,340.27	\$ 52,704.20	\$ (88,284.00)	\$ -	\$ 321,760.47
SUBTOTAL		\$ 450,554.98	\$ 59,034.94	\$ (89,227.83)	\$ -	\$ 420,362.09
TAHOE BOND ACT						
INFRASTRUCTURE		\$ 682,070.94	\$ 37,892.83	\$ -	\$ -	\$ 719,963.77
SUBTOTAL		\$ 682,070.94	\$ 37,892.83	\$ -	\$ -	\$ 719,963.77
GOVERNMENTAL						
CONSTRUCTION IN PROGRESS		\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT		\$ 60,375.79	\$ 1,154.19	\$ -	\$ -	\$ 61,529.98
INFRASTRUCTURE		\$ 8,496,978.86	\$ 278,517.36	\$ -	\$ -	\$ 8,813,389.05
LAND		\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE EQUIPMENT		\$ 25,486.67	\$ 1,491.05	\$ (1,887.66)	\$ -	\$ 25,090.06
UTILITY PLANT		\$ 114,100.33	\$ 38,437.84	\$ -	\$ -	\$ 152,538.17
VEHICLES & EQUIPMENT		\$ 1,111,720.04	\$ 84,840.62	\$ (188,220.25)	\$ -	\$ 1,008,340.41
SUBTOTAL		\$ 404,441.06	\$ (190,107.91)	\$ (190,107.91)	\$ -	\$ 10,060,887.67
TOTAL GOVERNMENTAL FUNDS		\$ 9,808,661.69	\$ 442,333.89	\$ (190,107.91)	\$ -	\$ 10,060,887.67

JUNE 2024

**STATEMENT OF REVENUE
AND EXPENDITURES**

(BY FUND)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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									
AD VALOREM TAXES	935.34	7,091.00	(6,155.66)	607,303.94	709,165.00	(101,861.06)	709,165.00	(101,861.06)	(14.36)%
PERSONAL PROPERTY TAX	(1,111.99)	0.00	(1,111.99)	6,666.88	4,104.00	2,562.88	4,104.00	2,562.88	62.45%
AD VALOREM MAKE-UP	740.60	5,615.00	(4,874.40)	480,859.35	561,529.00	(80,669.65)	561,529.00	(80,669.65)	(14.37)%
STATE TAX DISTRIBUTION	65,839.13	65,839.00	0.13	790,070.00	790,070.00	0.00	790,070.00	0.00	0.00%
Total TAXES	66,403.08	78,545.00	(12,141.92)	1,884,900.17	2,064,868.00	(179,967.83)	2,064,868.00	(179,967.83)	(8.72)%
MISCELLANEOUS									
319 NON POINT SOURCE EPA GRANT	521,592.31	0.00	521,592.31	997,912.71	0.00	997,912.71	0.00	997,912.71	0.00%
INTEREST ON INVESTMENTS	85,392.15	34,699.00	50,693.15	1,042,196.22	416,386.00	625,810.22	416,386.00	625,810.22	150.30%
PLAN REVIEW FEE	0.00	375.00	(375.00)	5,750.00	2,500.00	3,250.00	2,500.00	3,250.00	130.00%
RENTAL INCOME	8,348.72	8,613.00	(264.28)	101,244.07	103,353.00	(2,108.93)	103,353.00	(2,108.93)	(2.04)%
OTHER REVENUE	38,211.54	2,248.00	35,963.54	83,425.19	26,976.00	56,449.19	26,976.00	56,449.19	209.26%
Total MISCELLANEOUS	653,544.72	45,935.00	607,609.72	2,230,528.19	549,215.00	1,681,313.19	549,215.00	1,681,313.19	306.13%
USER FEES									
USER FEES - RESIDENTIAL	504,737.06	497,212.00	7,525.06	5,924,701.77	5,906,715.00	17,986.77	5,906,715.00	17,986.77	0.30%
RESIDENTIAL TIER 1 CONSUMPTION	34,405.13	37,760.00	(3,354.87)	328,250.35	361,400.00	(33,149.65)	361,400.00	(33,149.65)	(9.17)%
RESIDENTIAL TIER 2 CONSUMPTION	10,381.83	9,520.00	861.83	58,289.38	68,000.00	(9,710.62)	68,000.00	(9,710.62)	(14.28)%
RESIDENTIAL TIER 3 CONSUMPTION	10,442.89	11,184.00	(741.11)	57,239.13	69,900.00	(12,660.87)	69,900.00	(12,660.87)	(18.11)%
RESIDENTIAL FIRE PROTECTION	8,060.41	6,940.00	1,120.41	88,131.96	83,277.00	4,854.96	83,277.00	4,854.96	5.83%
USER FEES - COMMERCIAL	38,982.46	39,208.00	(225.54)	468,863.86	464,981.00	3,882.86	464,981.00	3,882.86	0.84%
COMMERCIAL FIRE PROTECTION	7,748.89	7,845.00	(96.11)	94,004.03	94,137.00	(132.97)	94,137.00	(132.97)	(0.14)%
COMMERCIAL CONSUMPTION	10,505.86	8,271.00	2,234.86	153,279.16	123,007.00	30,272.16	123,007.00	30,272.16	24.61%
PENALTIES ON USER FEES	4,778.34	6,248.00	(1,469.66)	84,590.84	74,976.00	9,614.84	74,976.00	9,614.84	12.82%
SERVICE CHARGES	1,100.00	1,200.00	(100.00)	10,485.97	14,400.00	(3,914.03)	14,400.00	(3,914.03)	(27.18)%
RETURN CHECK FEES	20.00	40.00	(20.00)	470.05	480.00	(9.95)	480.00	(9.95)	(2.07)%
CONNECTION FEES	0.00	4,600.00	(4,600.00)	120,150.00	31,000.00	89,150.00	31,000.00	89,150.00	287.58%
TRANSFER FEE REVENUE	825.00	451.00	374.00	14,914.21	5,400.00	9,514.21	5,400.00	9,514.21	176.19%
SERVLINE ADMIN REVENUE	154.80	153.00	1.80	1,840.90	1,838.00	2.90	1,838.00	2.90	0.16%
SERVLINE LOSS INSURANCE	1,227.92	1,317.00	(89.08)	14,645.75	15,801.00	(1,155.25)	15,801.00	(1,155.25)	(7.31)%
SERVLINE LINE INSURANCE	233.35	238.00	(4.65)	2,867.41	2,851.00	16.41	2,851.00	16.41	0.58%
Total USER FEES	633,603.94	632,187.00	1,416.94	7,422,724.77	7,318,163.00	104,561.77	7,318,163.00	104,561.77	1.43%
Total REVENUES	1,353,551.74	756,667.00	596,884.74	11,538,153.13	9,932,246.00	1,605,907.13	9,932,246.00	1,605,907.13	16.17%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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	19,714.60	42,901.00	23,186.40	352,623.20	514,813.00	162,189.80	514,813.00	162,189.80	31.50%
PAYROLL - MAINTENANCE	40,729.95	46,294.00	5,564.05	450,062.33	555,512.00	105,449.67	555,512.00	105,449.67	18.98%
PAYROLL - OFFICE	13,925.20	14,639.00	713.80	181,043.16	175,655.00	(5,388.16)	175,655.00	(5,388.16)	(3.07)%
EMPLOYEE BENEFITS - FICA/MEDIC	1,266.80	1,608.00	341.20	18,065.26	19,278.00	1,212.74	19,278.00	1,212.74	6.29%
EMPLOYEE BENEFITS - MED. INS	20,874.11	31,526.00	10,651.89	293,812.77	406,983.00	113,170.23	406,983.00	113,170.23	27.81%
EMPLOYEE BENEFITS - PERS	12,223.32	25,091.00	12,867.68	230,017.65	301,066.00	71,048.35	301,066.00	71,048.35	23.60%
EMPLOYEE BENEFITS - SIIS	(182.96)	927.00	1,109.98	7,872.99	13,238.00	5,365.01	13,238.00	5,365.01	40.53%
UNIFORMS	482.57	0.00	(482.57)	4,713.39	9,360.00	4,646.61	9,360.00	4,646.61	49.64%
OPEB EXPENSE	(47,597.87)	15,827.00	63,424.87	3,125.00	189,874.00	186,749.00	189,874.00	186,749.00	98.35%
ACCRUED LEAVE EXPENSE	1,994.04	1,876.00	(118.04)	(7,000.86)	22,500.00	29,500.86	22,500.00	29,500.86	131.11%
OTHER PAYROLL EXPENSES	135.20	88.00	(47.20)	3,921.64	4,250.00	328.36	4,250.00	328.36	7.73%
CAR ALLOWANCE EXPENSE	0.00	(441.00)	(441.00)	(2,844.51)	(5,300.00)	(2,455.49)	(5,300.00)	(2,455.49)	46.33%
Total PAYROLL RELATED EXPENSES	63,564.94	180,336.00	116,771.06	1,535,412.02	2,207,229.00	671,816.98	2,207,229.00	671,816.98	30.44%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	52,728.28	45,000.00	(7,728.28)	45,000.00	(7,728.28)	(17.17)%
LEGAL	6,082.38	4,834.00	(1,248.38)	39,358.48	58,000.00	18,641.52	58,000.00	18,641.52	32.14%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	3,740.00	0.00	(3,740.00)	0.00	(3,740.00)	0.00%
ENGINEERING & SURVEYING	1,550.00	5,667.00	4,117.00	125,887.26	68,500.00	(57,387.26)	68,500.00	(57,387.26)	(83.78)%
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	1,861.93	25,000.00	23,138.07	25,000.00	23,138.07	92.55%
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	556,033.18	30,000.00	(526,033.18)	30,000.00	(526,033.18)	(1,753.44)%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	365,613.13	775,000.00	409,386.87	775,000.00	409,386.87	52.82%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	45,845.08	75,000.00	29,154.92	75,000.00	29,154.92	38.87%
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	725,653.00	725,653.00	0.00	725,653.00	0.00	0.00%
DCLTSA ASSESSMENTS	0.00	0.00	0.00	486,029.00	486,029.00	0.00	486,029.00	0.00	0.00%
BAD DEBTS	0.00	0.00	0.00	0.00	49,796.00	49,796.00	49,796.00	49,796.00	100.00%
BANK CHARGES	7,832.34	7,743.00	(89.34)	93,355.23	92,898.00	(457.23)	92,898.00	(457.23)	(0.49)%
BUILDING REPAIRS AND MAINT.	1,641.77	6,967.00	5,325.23	13,958.27	83,599.00	69,640.73	83,599.00	69,640.73	83.30%
COMPUTER EXPENSE	6,474.50	10,546.00	4,071.50	70,317.66	135,639.00	65,321.34	135,639.00	65,321.34	48.16%
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,999.99	0.00	(1,999.99)	0.00	(1,999.99)	0.00%

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

	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	682.00	682.00	11,695.56	14,743.00	3,047.44	14,743.00	3,047.44	20.67%
EQUIP. SUPPLIES/MAINT./REPAIRS	11,015.29	18,804.00	7,788.71	133,048.12	232,698.00	99,649.88	232,698.00	99,649.88	42.82%
EQUIPMENT RENTAL	1,464.31	2,018.00	553.69	13,709.18	14,340.00	630.82	14,340.00	630.82	4.40%
FIELD SUPPLIES, TOOLS & SIGNS	96.79	80.00	(16.79)	6,456.22	30,630.00	24,173.78	30,630.00	24,173.78	78.92%
SECURITY EXPENSE	827.53	1,225.00	397.47	15,486.82	18,171.00	2,684.18	18,171.00	2,684.18	14.77%
INSURANCE AND BONDS	1,461.27	1,355.00	(106.27)	139,484.12	141,406.00	2,221.88	141,406.00	2,221.88	1.57%
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	1,100.00	864.14	1,100.00	864.14	78.56%
INVENTORY PARTS	(33,610.08)	0.00	33,610.08	11,631.02	15,500.00	3,868.98	15,500.00	3,868.98	24.96%
METER REPAIR & MAINT	0.00	0.00	0.00	9,997.81	30,000.00	20,002.19	30,000.00	20,002.19	66.67%
LIEN FEES	0.00	0.00	0.00	110.00	250.00	140.00	250.00	140.00	56.00%
MISCELLANEOUS EXPENDITURES	833.96	2,857.00	2,023.04	32,905.62	34,288.00	1,382.38	34,288.00	1,382.38	4.03%
OFFICE JANITORIAL	3,700.00	1,863.00	(1,837.00)	22,851.00	22,347.00	(504.00)	22,347.00	(504.00)	(2.26)%
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	43,331.20	43,328.00	(3.20)	43,328.00	(3.20)	(0.01)%
OFFICE SUPPLIES	271.01	4,516.00	4,244.99	12,990.43	54,591.00	41,600.57	54,591.00	41,600.57	76.20%
PERMITS AND FEES	384.06	311.00	(73.06)	8,703.73	9,911.00	1,207.27	9,911.00	1,207.27	12.18%
POSTAGE	1,999.36	0.00	(1,999.36)	12,058.55	15,000.00	2,941.45	15,000.00	2,941.45	19.61%
PUBLICATION CHARGES	388.50	980.00	591.50	3,308.93	7,300.00	3,991.07	7,300.00	3,991.07	54.67%
SHOP SUPPLIES/SMALL TOOLS	54.12	584.00	529.88	2,555.90	7,000.00	4,434.10	7,000.00	4,434.10	63.34%
TELEPHONE	1,253.15	1,395.00	141.85	15,389.15	16,740.00	1,350.85	16,740.00	1,350.85	8.07%
TRAINING AND SEMINARS	1,045.00	2,968.00	1,923.00	2,951.00	35,620.00	32,669.00	35,620.00	32,669.00	91.72%
TRAVEL	0.00	1,759.00	1,759.00	2,424.13	21,100.00	18,675.87	21,100.00	18,675.87	88.51%
TRUSTEE FEES	3,750.00	3,750.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00%
UTILITIES - GAS & ELECTRIC	29,107.95	31,244.00	2,136.05	298,261.68	305,299.00	7,037.32	305,299.00	7,037.32	2.31%
VEHICLE EXP FUEL/OIL/SUPP	5,527.42	10,697.00	5,169.58	49,216.11	128,358.00	79,141.89	128,358.00	79,141.89	61.66%
VEH EXP R&M	1,732.09	4,663.00	2,930.91	42,939.37	55,959.00	13,019.63	55,959.00	13,019.63	23.27%
WATER MONITORING/SAMPLING	715.00	1,447.00	732.00	14,674.00	17,359.00	2,685.00	17,359.00	2,685.00	15.47%
WATER/SEWER SHED MANAGMENT	0.00	0.00	0.00	17,210.01	15,500.00	(1,710.01)	15,500.00	(1,710.01)	(11.03)%
WATER DIST SYSTEM EXPENSE	583.97	5,544.00	4,960.03	15,418.26	66,520.00	51,101.74	66,520.00	51,101.74	76.82%
WATER TREATMENT SYSTEM EXP	1,394.84	6,076.00	4,681.16	48,419.11	72,910.00	24,490.89	72,910.00	24,490.89	33.59%
AMORTIZATION OF BONDS	869.52	869.00	(0.52)	10,433.91	10,434.00	0.09	10,434.00	0.09	0.00%
DEPRECIATION EXPENSE	148,242.12	115,922.00	(32,320.12)	1,451,575.74	1,391,057.00	(60,518.74)	1,391,057.00	(60,518.74)	(4.35)%
Total OPERATING EXPENSES	206,668.17	268,866.00	62,177.83	5,076,563.03	5,531,173.00	454,609.97	5,531,173.00	454,609.97	8.22%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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	23,431.08	25,542.00	2,110.92	289,630.00	306,497.00	16,867.00	306,497.00	16,867.00	5.50%
CAPITAL OUTLAY	(5,332,021.59)	960,000.00	6,292,021.59	328,756.03	11,058,000.00	10,729,243.97	11,058,000.00	10,729,243.97	97.03%
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	1,475.80	0.00	(1,475.80)	0.00	(1,475.80)	0.00%
Total OTHER EXPENSES	(5,308,590.51)	985,542.00	6,294,132.51	619,861.83	11,364,497.00	10,744,635.17	11,364,497.00	10,744,635.17	94.55%
Total EXPENDITURES	(5,038,337.40)	1,434,744.00	6,473,081.40	7,234,836.88	19,102,899.00	11,871,062.12	19,102,899.00	11,871,062.12	62.14%
EXCESS REVENUE OVER EXPENDITURES	6,391,889.14	(678,077.00)	7,069,966.14	4,306,316.25	(9,170,653.00)	13,476,969.25	(9,170,653.00)	13,476,969.25	(146.96)%

JUNE 2024

**STATEMENT OF REVENUE
AND EXPENDITURES ALL
FUNDS COMBINED**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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											
AD VALOREM TAXES		935.34	7,091.00	(6,155.66)	607,303.94	709,165.00	(101,861.06)	709,165.00	(101,861.06)	(14.36)%	*Actual \$607,303.93
PERSONAL PROPERTY TAX		(1,111.99)	0.00	(1,111.99)	6,666.88	4,104.00	2,562.88	4,104.00	2,562.88	62.45%	*Actual \$7,805.23 delinquent \$1,138.35
AD VALOREM MAKE-UP		740.60	5,615.00	(4,874.40)	480,859.35	561,529.00	(80,669.65)	561,529.00	(80,669.65)	(14.37)%	*Actual \$480,859.35
STATE TAX DISTRIBUTION		65,839.13	65,839.00	0.13	790,070.00	790,070.00	0.00	790,070.00	0.00	0.00%	
Total TAXES		66,403.08	78,545.00	(12,141.92)	1,884,900.17	2,064,868.00	(179,967.83)	2,064,868.00	(179,967.83)	(8.72)%	
MISCELLANEOUS											
INTEREST ON INVESTMENTS		38,698.50	9,716.00	28,982.50	434,921.27	116,588.00	318,333.27	116,588.00	318,333.27	273.04%	
OTHER REVENUE		28.75	83.00	(54.25)	1,082.64	1,000.00	82.64	1,000.00	82.64	8.26%	
Total MISCELLANEOUS		38,727.25	9,799.00	28,928.25	436,003.91	117,588.00	318,415.91	117,588.00	318,415.91	270.79%	
Total REVENUES		105,130.33	88,344.00	16,786.33	2,320,904.08	2,182,456.00	138,448.08	2,182,456.00	138,448.08	6.34%	
EXPENDITURES											
PAYROLL RELATED EXPENSES											
PAYROLL - MANAGER		2,957.20	6,435.00	3,477.80	52,893.66	77,222.00	24,328.34	77,222.00	24,328.34	31.50%	*Seasonal Employees were not budgeted for.
PAYROLL - MAINTENANCE		8,678.73	4,764.00	(3,914.73)	69,172.90	57,158.00	(12,014.90)	57,158.00	(12,014.90)	(21.02)%	*Seasonal Employees were not budgeted for.
PAYROLL - OFFICE		2,088.78	2,196.00	107.22	27,156.48	26,349.00	(807.48)	26,349.00	(807.48)	(3.06)%	*Seasonal Employees were not budgeted for.
EMPLOYEE BENEFITS - FICA/MEDIC		462.53	200.00	(262.53)	4,356.99	2,392.00	(1,964.99)	2,392.00	(1,964.99)	(82.15)%	*Seasonal Employees were not budgeted for.
EMPLOYEE BENEFITS - MED. INS		2,761.21	4,880.00	2,118.79	40,213.99	62,528.00	22,314.01	62,528.00	22,314.01	35.69%	
EMPLOYEE BENEFITS - PERS		1,433.57	3,221.00	1,787.43	25,331.09	38,641.00	13,309.91	38,641.00	13,309.91	34.45%	
EMPLOYEE BENEFITS - SIIIS		89.02	139.00	49.98	2,470.46	1,975.00	(495.46)	1,975.00	(495.46)	(25.09)%	*Seasonal Employees were not budgeted for.
UNIFORMS		0.00	0.00	0.00	696.23	1,404.00	707.77	1,404.00	707.77	50.41%	
OPEB EXPENSE		(3,569.88)	1,266.00	4,835.88	234.36	15,190.00	14,955.64	15,190.00	14,955.64	98.46%	
ACCRUED LEAVE EXPENSE		253.28	292.00	38.72	1,09.51	3,500.00	3,390.49	3,500.00	3,390.49	96.87%	
OTHER PAYROLL EXPENSES		26.35	46.00	19.65	960.24	550.00	(410.24)	550.00	(410.24)	(74.59)%	*Pre-Employment Screening & Testing.
CAR ALLOWANCE EXPENSE		0.00	(67.00)	(67.00)	(426.68)	(800.00)	(373.32)	(800.00)	(373.32)	46.66%	
Total PAYROLL RELATED EXPENSES		15,180.79	23,372.00	8,191.21	223,169.23	286,109.00	62,939.77	286,109.00	62,939.77	22.00%	
OPERATING EXPENSES											
ACCOUNTING		0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%	
LEGAL		71.60	242.00	170.40	2,024.62	2,900.00	875.38	2,900.00	875.38	30.19%	
LEGAL - LABOR NEGOTIATIONS		0.00	0.00	0.00	486.20	0.00	(486.20)	0.00	(486.20)	0.00%	
ENGINEERING & SURVEYING		77.50	2,916.00	2,838.50	113,926.28	35,000.00	(78,926.28)	35,000.00	(78,926.28)	(225.50)%	*2023 Project changed to sealing.

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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
EROSION AND DRAINAGE	0.00	6,500.00	6,500.00	1,861.93	25,000.00	23,138.07	25,000.00	23,138.07	92.55%	
ROAD MAINTENANCE & SUPPLIES	0.00	5,000.00	5,000.00	556,033.18	30,000.00	(526,033.18)	30,000.00	(526,033.18)	(1,753.44)%	*2023 Project changed to sealing.
BUILDING REPAIRS AND MAINT.	11.13	158.00	146.87	410.64	1,904.00	1,493.36	1,904.00	1,493.36	78.43%	
COMPUTER EXPENSE	85.69	446.00	360.31	1,775.90	5,551.00	3,775.10	5,551.00	3,775.10	68.01%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	596.29	674.00	77.71	674.00	77.71	11.53%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	375.00	375.00	625.87	4,500.00	3,874.13	4,500.00	3,874.13	86.09%	
EQUIPMENT RENTAL	20.81	27.00	6.19	222.87	314.00	91.13	314.00	91.13	29.02%	
FIELD SUPPLIES, TOOLS & SIGNS	96.79	80.00	(16.79)	1,230.56	20,630.00	19,399.44	20,630.00	19,399.44	94.04%	
SECURITY EXPENSE	8.54	0.00	(8.54)	32.44	42.00	9.56	42.00	9.56	22.76%	
INSURANCE AND BONDS	0.00	0.00	0.00	7,842.42	8,151.00	308.58	8,151.00	308.58	3.79%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	100.00%	
MISCELLANEOUS EXPENDITURES	12.88	588.00	575.12	280.09	7,057.00	6,776.91	7,057.00	6,776.91	96.03%	
OFFICE JANITORIAL	135.00	64.00	(71.00)	622.55	773.00	150.45	773.00	150.45	19.46%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%	
OFFICE SUPPLIES	7.24	261.00	253.76	489.55	3,135.00	2,645.45	3,135.00	2,645.45	84.38%	
PERMITS AND FEES	0.00	0.00	0.00	135.86	67.00	(68.86)	67.00	(68.86)	(102.78)%	*2023 Project State of NV permit.
PUBLICATION CHARGES	44.81	15.00	(29.81)	608.23	265.00	(343.23)	265.00	(343.23)	(129.52)%	*Multiple Job Postings
TELEPHONE	12.93	14.00	1.07	156.48	162.00	5.52	162.00	5.52	3.41%	
TRAINING AND SEMINARS	171.00	393.00	222.00	529.28	4,726.00	4,196.72	4,726.00	4,196.72	88.80%	
TRAVEL	0.00	187.00	187.00	88.55	2,250.00	2,161.45	2,250.00	2,161.45	96.06%	
TRUSTEE FEES	187.50	187.00	(0.50)	2,250.00	2,250.00	0.00	2,250.00	0.00	0.00%	
UTILITIES - GAS & ELECTRIC	20.35	142.00	121.65	447.68	1,014.00	566.32	1,014.00	566.32	55.85%	
VEHICLE EXP FUEL/OIL/SUPP	552.75	1,119.00	566.25	6,342.80	13,436.00	7,093.20	13,436.00	7,093.20	52.79%	
VEH EXP R&M	601.31	843.00	241.69	14,471.44	10,121.00	(4,350.44)	10,121.00	(4,350.44)	(42.58)%	*Vector, Loader & Dump Truck
Total OPERATING EXPENSES	2,117.83	19,557.00	17,439.17	718,294.68	184,838.00	(533,456.68)	184,838.00	(533,456.68)	(288.61)%	
OTHER EXPENSES										
CAPITAL OUTLAY	1,026.13	125,000.00	123,973.87	199,049.35	1,984,760.00	1,785,710.65	1,984,760.00	1,785,710.65	89.97%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	(2,861.87)	0.00	2,861.87	0.00	2,861.87	0.00%	*Sale of Ford F450 & Schwarts Sweeper
Total OTHER EXPENSES	1,026.13	125,000.00	123,973.87	196,187.48	1,984,760.00	1,788,572.52	1,984,760.00	1,788,572.52	90.12%	
Total EXPENDITURES	18,324.75	167,929.00	149,604.25	1,137,651.39	2,455,707.00	1,318,055.61	2,455,707.00	1,318,055.61	53.67%	
EXCESS REVENUE OVER EXPENDITURES	86,805.58	(79,585.00)	166,390.58	1,183,252.69	(273,251.00)	1,456,503.69	(273,251.00)	1,456,503.69	(533.03)%	

DRAFT

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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	521,592.31	0.00	521,592.31		997,912.71	0.00	997,912.71	0.00	997,912.71	0.00%	
INTEREST ON INVESTMENTS	28,696.65	15,267.00	13,429.65		377,820.07	183,210.00	194,610.07	183,210.00	194,610.07	106.22%	
PLAN REVIEW FEE	0.00	250.00	(250.00)		5,125.00	1,250.00	3,875.00	1,250.00	3,875.00	310.00%	
OTHER REVENUE	21,412.54	2,150.00	19,262.54		60,771.78	25,800.00	34,971.78	25,800.00	34,971.78	135.55%	Wrote off refundable deposit on connection
Total MISCELLANEOUS	571,701.50	17,667.00	554,034.50		1,441,629.56	210,260.00	1,231,369.56	210,260.00	1,231,369.56	585.84%	permits failed inspections & Beach Club
USER FEES											infrastructure fees on properties sold.
USER FEES - RESIDENTIAL	301,244.80	293,627.00	7,617.80		3,550,568.16	3,523,523.00	27,045.16	3,523,523.00	27,045.16	0.77%	
RESIDENTIAL TIER 1 CONSUMPTION	32,296.39	32,900.00	(603.61)		306,577.37	329,000.00	(22,422.63)	329,000.00	(22,422.63)	(6.82)%	
RESIDENTIAL TIER 2 CONSUMPTION	10,381.83	9,520.00	861.83		58,289.38	68,000.00	(9,710.62)	68,000.00	(9,710.62)	(14.28)%	
RESIDENTIAL TIER 3 CONSUMPTION	10,442.89	11,184.00	(741.11)		57,239.13	69,900.00	(12,660.87)	69,900.00	(12,660.87)	(18.11)%	
RESIDENTIAL FIRE PROTECTION	8,080.41	6,940.00	1,120.41		88,131.96	83,277.00	4,854.96	83,277.00	4,854.96	5.83%	
USER FEES - COMMERCIAL	30,247.66	30,382.00	(134.34)		368,889.86	364,584.00	4,305.86	364,584.00	4,305.86	1.18%	
COMMERCIAL FIRE PROTECTION	7,748.89	7,845.00	(96.11)		94,004.03	94,137.00	(132.97)	94,137.00	(132.97)	(0.14)%	
COMMERCIAL CONSUMPTION	8,149.82	6,229.00	1,920.82		120,155.23	88,987.00	31,168.23	88,987.00	31,168.23	35.03%	
PENALTIES ON USER FEES	2,994.45	3,938.00	(943.55)		51,106.20	47,256.00	3,850.20	47,256.00	3,850.20	8.15%	
SERVICE CHARGES	1,100.00	1,200.00	(100.00)		10,485.97	14,400.00	(3,914.03)	14,400.00	(3,914.03)	(27.18)%	
RETURN CHECK FEES	20.00	40.00	(20.00)		470.05	480.00	(9.95)	480.00	(9.95)	(2.07)%	
CONNECTION FEES	0.00	4,000.00	(4,000.00)		107,250.00	25,000.00	82,250.00	25,000.00	82,250.00	329.00%	
TRANSFER FEE REVENUE	645.00	274.00	371.00		10,132.96	3,285.00	6,847.96	3,285.00	6,847.96	208.46%	
SERVLINE ADMIN REVENUE	154.80	153.00	1.80		1,840.90	1,838.00	2.90	1,838.00	2.90	0.16%	
SERVLINE LOSS INSURANCE	1,227.92	1,317.00	(89.08)		14,645.75	15,801.00	(1,155.25)	15,801.00	(1,155.25)	(7.31)%	
SERVLINE LINE INSURANCE	233.35	238.00	(4.65)		2,867.41	2,851.00	16.41	2,851.00	16.41	0.58%	
Total USER FEES	414,948.21	409,787.00	5,161.21		4,842,654.36	4,732,319.00	110,335.36	4,732,319.00	110,335.36	2.33%	
Total REVENUES	986,649.71	427,454.00	559,195.71		6,284,283.92	4,942,579.00	1,341,704.92	4,942,579.00	1,341,704.92	27.15%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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	7,885.84	20,272.00	12,386.16	167,854.40	243,268.00	75,413.60	243,268.00	75,413.60	31.00%	
PAYROLL - MAINTENANCE	29,009.26	38,127.00	9,117.74	355,051.60	457,526.00	102,474.40	457,526.00	102,474.40	22.40%	
PAYROLL - OFFICE	5,570.08	5,855.00	284.92	72,417.28	70,262.00	(2,155.28)	70,262.00	(2,155.28)	(3.07)%	*Seasonal Employees were not budgeted for.
EMPLOYEE BENEFITS - FICA/MEDIC	473.71	992.00	518.29	9,498.15	11,907.00	2,408.85	11,907.00	2,408.85	20.23%	
EMPLOYEE BENEFITS - MED. INS	12,805.32	18,432.00	5,626.68	178,013.52	238,732.00	60,718.48	238,732.00	60,718.48	25.43%	
EMPLOYEE BENEFITS - PERS	6,068.44	15,554.00	9,484.56	144,725.28	186,649.00	41,923.72	186,649.00	41,923.72	22.46%	
EMPLOYEE BENEFITS - SIIS	(202.66)	617.00	819.66	4,002.53	8,812.00	4,809.47	4,809.47	4,809.47	54.59%	
UNIFORMS	482.57	0.00	(482.57)	3,535.71	6,962.00	3,426.29	6,962.00	3,426.29	49.21%	
OPEB EXPENSE	(34,984.44)	11,551.00	46,535.44	2,296.87	138,608.00	136,311.13	138,608.00	136,311.13	98.34%	
ACCRUED LEAVE EXPENSE	1,303.25	1,083.00	(220.25)	(11,459.34)	13,000.00	24,459.34	13,000.00	24,459.34	188.15%	*Ice allocation changed from water to Ops
OTHER PAYROLL EXPENSES	90.01	0.00	(90.01)	1,961.17	3,200.00	1,238.83	3,200.00	1,238.83	38.71%	Superintendent
CAR ALLOWANCE EXPENSE	0.00	(333.00)	(333.00)	(2,133.43)	(4,000.00)	(1,866.57)	(4,000.00)	(1,866.57)	46.66%	
Total PAYROLL RELATED EXPENSES	28,502.38	112,150.00	83,647.62	925,763.74	1,374,926.00	449,162.26	1,374,926.00	449,162.26	32.67%	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	31,636.97	27,000.00	(4,636.97)	27,000.00	(4,636.97)	(17.17)%	
LEGAL	4,941.29	2,900.00	(2,041.29)	28,547.08	34,800.00	6,252.92	34,800.00	6,252.92	17.97%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	2,244.00	0.00	(2,244.00)	0.00	(2,244.00)	0.00%	*Was budgeted for FY24/25 not FY23/24
ENGINEERING & SURVEYING	930.00	1,896.00	966.00	9,299.50	22,750.00	13,450.50	22,750.00	13,450.50	59.12%	
BAD DEBTS	0.00	0.00	0.00	0.00	33,383.00	33,383.00	33,383.00	33,383.00	100.00%	
BANK CHARGES	4,072.82	4,110.00	37.18	48,995.47	49,318.00	322.53	49,318.00	322.53	0.65%	
BUILDING REPAIRS AND MAINT.	221.69	2,500.00	2,278.31	6,079.51	30,000.00	23,920.49	30,000.00	23,920.49	79.73%	
COMPUTER EXPENSE	5,708.20	7,500.00	1,791.80	49,408.98	88,179.00	38,769.02	88,179.00	38,769.02	43.97%	
DUES & SUBSCRIPTIONS	0.00	682.00	682.00	7,257.39	9,038.00	1,780.61	9,038.00	1,780.61	19.70%	
EQUIP. SUPPLIES/MAINT./REPAIRS	5.12	550.00	544.88	14,121.07	14,750.00	628.93	14,750.00	628.93	4.26%	
EQUIPMENT RENTAL	872.59	1,235.00	362.41	8,419.35	9,146.00	726.65	9,146.00	726.65	7.95%	
SECURITY EXPENSE	322.41	625.00	302.59	7,800.64	9,531.00	1,730.36	9,531.00	1,730.36	18.16%	
INSURANCE AND BONDS	1,461.27	1,355.00	(106.27)	98,042.93	99,908.00	1,865.07	99,908.00	1,865.07	1.87%	
SAFETY EQUIPMENT	0.00	0.00	0.00	235.86	500.00	264.14	500.00	264.14	52.83%	
INVENTORY PARTS	(33,576.56)	0.00	33,576.56	11,664.54	15,000.00	3,335.46	15,000.00	3,335.46	22.24%	
METER REPAIR & MAINT	0.00	0.00	0.00	9,997.81	30,000.00	20,002.19	30,000.00	20,002.19	66.67%	
LIEN FEES	0.00	0.00	0.00	110.00	250.00	140.00	250.00	140.00	56.00%	
MISCELLANEOUS EXPENDITURES	154.53	833.00	678.47	2,677.59	10,000.00	7,322.41	10,000.00	7,322.41	73.22%	
OFFICE JANITORIAL	1,620.00	773.00	(847.00)	7,470.60	9,274.00	1,803.40	9,274.00	1,803.40	19.45%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	25,998.72	25,998.00	(0.72)	25,998.00	(0.72)	(0.00)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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 - Total Budget Variance	Percent Total Budget Remaining	NOTES
OFFICE SUPPLIES	152.52	2,658.00	2,505.48	7,328.30	31,860.00	24,561.70	31,860.00	24,561.70	77.02%	
PERMITS AND FEES	384.06	311.00	(73.06)	8,120.87	8,771.00	650.13	8,771.00	650.13	7.41%	
POSTAGE	1,039.67	0.00	(1,039.67)	6,330.41	7,950.00	1,619.59	7,950.00	1,619.59	20.37%	
PUBLICATION CHARGES	220.85	200.00	(20.85)	1,478.87	3,180.00	1,701.13	3,180.00	1,701.13	53.49%	
SHOP SUPPLIES/SMALL TOOLS	54.12	584.00	529.88	2,565.90	7,000.00	4,434.10	7,000.00	4,434.10	63.34%	
TELEPHONE	1,087.44	1,232.00	134.56	13,663.35	14,784.00	1,120.65	14,784.00	1,120.65	7.58%	
TRAINING AND SEMINARS	589.00	1,914.00	1,325.00	1,388.15	22,968.00	21,579.85	22,968.00	21,579.85	93.96%	
TRAVEL	0.00	1,117.00	1,117.00	1,370.64	13,404.00	12,033.36	13,404.00	12,033.36	89.77%	
TRUSTEE FEES	2,250.00	2,250.00	0.00	27,000.00	27,000.00	0.00	27,000.00	0.00	0.00%	
UTILITIES - GAS & ELECTRIC	26,714.93	25,570.00	(1,144.93)	260,176.89	255,702.00	(4,474.89)	255,702.00	(4,474.89)	(1.75)%	
VEHICLE EXP FUEL/OIL/SUPP	4,421.92	8,291.00	3,869.08	37,888.68	99,486.00	61,597.32	99,486.00	61,597.32	61.92%	
VEH EXP R&M	1,064.58	3,039.00	1,974.42	22,747.69	36,467.00	13,719.31	36,467.00	13,719.31	37.62%	
WATER MONITORING/SAMPLING	715.00	1,447.00	732.00	14,674.00	17,359.00	2,685.00	17,359.00	2,685.00	15.47%	
WATER/SEWER SHED MANAGEMENT	0.00	0.00	0.00	17,210.01	15,500.00	(1,710.01)	15,500.00	(1,710.01)	(11.03)%	*Grant assessment
WATER DIST SYSTEM EXPENSE	583.97	5,544.00	4,960.03	15,418.26	66,520.00	51,101.74	66,520.00	51,101.74	76.82%	
WATER TREATMENT SYSTEM EXP	1,394.84	6,076.00	4,681.16	48,419.11	72,910.00	24,490.89	72,910.00	24,490.89	33.59%	
AMORTIZATION OF BONDS	869.52	869.00	(0.52)	10,433.91	10,434.00	0.09	10,434.00	0.09	0.00%	
DEPRECIATION EXPENSE	132,581.13	111,253.00	(21,328.13)	1,379,032.92	1,335,034.00	(43,998.92)	1,335,034.00	(43,998.92)	(3.30)%	
Total OPERATING EXPENSES	160,866.91	197,314.00	36,447.09	2,245,256.97	2,565,184.00	319,927.03	2,565,184.00	319,927.03	12.47%	
OTHER EXPENSES										
INTEREST EXPENSE	23,431.08	25,542.00	2,110.92	289,630.00	306,497.00	16,867.00	306,497.00	16,867.00	5.50%	
CAPITAL OUTLAY	(4,409,361.72)	700,000.00	5,109,361.72	0.00	7,985,340.00	7,985,340.00	7,985,340.00	7,985,340.00	100.00%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	5,714.90	0.00	(5,714.90)	0.00	(5,714.90)	0.00%	*Sale of Ford F450, disposed asset 7/25/05
Total OTHER EXPENSES	(4,385,930.64)	725,542.00	5,111,472.64	295,344.90	8,291,837.00	7,996,492.10	8,291,837.00	7,996,492.10	96.44%	Water main on Andria was replaced.
Total EXPENDITURES	(4,196,561.35)	1,035,008.00	5,231,567.35	3,466,365.61	12,231,947.00	8,765,581.39	12,231,947.00	8,765,581.39	71.66%	
EXCESS REVENUE OVER EXPENDITURES	5,183,211.06	(607,552.00)	5,790,763.06	2,817,918.31	(7,289,368.00)	10,107,286.31	(7,289,368.00)	10,107,286.31	(138.66)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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 - Total Budget Variance	Percent Total Budget Remaining	NOTES
REVENUES										
MISCELLANEOUS										
INTEREST ON INVESTMENTS	16,353.82	7,287.00	9,066.82	211,557.73	87,441.00	124,126.73	87,441.00	124,126.73	141.95%	
PLAN REVIEW FEE	0.00	125.00	(125.00)	625.00	1,250.00	(625.00)	1,250.00	(625.00)	(50.00)%	
OTHER REVENUE	16,741.50	12.00	16,729.50	20,481.11	150.00	20,331.11	150.00	20,331.11	13,554.07%	*Wrote off refundable deposit on connection permits failed inspections.
Total MISCELLANEOUS	33,095.32	7,424.00	25,671.32	232,673.84	88,841.00	143,832.84	88,841.00	143,832.84	161.90%	
USER FEES										
USER FEES - RESIDENTIAL	146,093.19	146,108.00	(14.81)	1,745,047.48	1,753,291.00	(8,243.52)	1,753,291.00	(8,243.52)	(0.47)%	
RESIDENTIAL TIER 1 CONSUMPTION	2,108.74	4,860.00	(2,751.26)	21,672.98	32,400.00	(10,727.02)	32,400.00	(10,727.02)	(33.11)%	
USER FEES - COMMERCIAL	3,442.80	3,534.00	(91.20)	41,978.00	42,401.00	(423.00)	42,401.00	(423.00)	(1.00)%	
COMMERCIAL CONSUMPTION	2,356.04	2,042.00	314.04	33,123.93	34,020.00	(896.07)	34,020.00	(896.07)	(2.63)%	
PENALTIES ON USER FEES	1,301.87	1,680.00	(378.13)	24,963.53	20,160.00	4,803.53	20,160.00	4,803.53	23.83%	
CONNECTION FEES	0.00	600.00	(600.00)	12,900.00	6,000.00	6,900.00	6,000.00	6,900.00	115.00%	
TRANSFER FEE REVENUE	127.50	132.00	(4.50)	3,456.75	1,575.00	1,881.75	1,575.00	1,881.75	119.48%	
Total USER FEES	155,430.14	158,956.00	(3,525.86)	1,883,142.67	1,869,847.00	(16,704.33)	1,869,847.00	(16,704.33)	(0.35)%	
Total REVENUES	188,525.46	166,380.00	22,145.46	2,115,816.51	1,978,688.00	137,128.51	1,978,688.00	137,128.51	6.93%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	5,914.38	11,092.00	5,177.62	90,469.67	133,104.00	42,634.33	133,104.00	42,634.33	32.03%	
PAYROLL - OFFICE	4,177.56	4,392.00	214.44	54,312.96	52,695.00	(1,617.96)	52,695.00	(1,617.96)	(3.07)%	*Seasonal Employees were not budgeted for.
EMPLOYEE BENEFITS - FICA/MEDIC	188.28	255.00	66.72	2,663.21	3,056.00	392.79	3,056.00	392.79	12.85%	
EMPLOYEE BENEFITS - MED. INS	2,918.37	4,350.00	1,431.63	42,988.28	57,210.00	14,221.72	57,210.00	14,221.72	24.86%	
EMPLOYEE BENEFITS - PERS	2,864.62	3,849.00	1,184.38	38,430.38	46,179.00	7,748.62	46,179.00	7,748.62	16.78%	
EMPLOYEE BENEFITS - SIIS	(55.88)	73.00	128.88	509.12	1,049.00	539.88	1,049.00	539.88	51.47%	
UNIFORMS	0.00	0.00	0.00	98.17	117.00	18.83	117.00	18.83	16.09%	
OPEB EXPENSE	(6,187.70)	2,057.00	8,244.70	406.25	24,684.00	24,277.75	24,684.00	24,277.75	98.35%	
ACCURED LEAVE EXPENSE	224.52	334.00	109.48	2,096.15	4,000.00	1,903.85	4,000.00	1,903.85	47.60%	
OTHER PAYROLL EXPENSES	(0.02)	17.00	17.02	304.82	200.00	(104.82)	200.00	(104.82)	(52.41)%	*Seasonal Employees were not budgeted for.
CAR ALLOWANCE EXPENSE	0.00	(41.00)	(41.00)	(284.40)	(500.00)	(215.60)	(500.00)	(215.60)	43.12%	
Total PAYROLL RELATED EXPENSES	9,844.13	26,378.00	16,533.87	231,994.61	321,794.00	89,799.39	321,794.00	89,799.39	27.91%	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	15,818.49	13,500.00	(2,318.49)	13,500.00	(2,318.49)	(17.17)%	
LEGAL	997.89	1,450.00	452.11	6,956.80	17,400.00	10,443.20	17,400.00	10,443.20	60.02%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	635.80	0.00	(635.80)	0.00	(635.80)	0.00%	
ENGINEERING & SURVEYING	465.00	855.00	390.00	2,219.96	10,250.00	8,030.04	10,250.00	8,030.04	78.34%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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
DCLTSA PRO-RATA M & O	0.00	0.00	0.00	725,653.00	725,653.00	0.00	725,653.00	0.00	0.00%	
DCLTSA ASSESSMENTS	0.00	0.00	0.00	486,029.00	486,029.00	0.00	486,029.00	0.00	0.00%	
BAD DEBTS	0.00	0.00	0.00	0.00	13,202.00	13,202.00	13,202.00	13,202.00	100.00%	
BANK CHARGES	2,663.00	2,705.00	42.00	32,191.51	32,453.00	261.49	32,453.00	261.49	0.81%	
BUILDING REPAIRS AND MAINT.	66.78	2,619.00	2,552.22	2,463.86	31,419.00	28,955.14	31,419.00	28,955.14	92.16%	
COMPUTER EXPENSE	485.52	2,350.00	1,864.48	14,499.69	34,269.00	19,769.31	34,269.00	19,769.31	57.69%	
CONSERVATION - SEWER FLOW	0.00	0.00	0.00	1,999.99	0.00	(1,999.99)	0.00	(1,999.99)	0.00%	*Grant assessment
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,245.59	4,346.00	1,100.41	4,346.00	1,100.41	25.32%	
EQUIP. SUPPLIES/MAINT./REPAIRS	11,010.17	17,729.00	6,718.83	118,156.67	212,748.00	94,591.33	212,748.00	94,591.33	44.46%	
EQUIPMENT RENTAL	414.56	672.00	257.44	3,791.60	3,847.00	55.40	3,847.00	55.40	1.44%	
SECURITY EXPENSE	488.04	600.00	111.96	7,621.30	8,580.00	958.70	8,580.00	958.70	11.17%	
INSURANCE AND BONDS	0.00	0.00	0.00	25,456.34	25,676.00	219.66	25,676.00	219.66	0.86%	
INVENTORY PARTS	(33.52)	0.00	33.52	(33.52)	500.00	533.52	500.00	533.52	106.70%	
MISCELLANEOUS EXPENDITURES	77.26	384.00	306.74	1,181.19	4,600.00	3,418.81	4,600.00	3,418.81	74.32%	
OFFICE JANITORIAL	810.00	387.00	(423.00)	3,735.30	4,637.00	901.70	4,637.00	901.70	19.45%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	12,999.36	12,998.00	(1.36)	12,998.00	(1.36)	(0.01)%	
OFFICE SUPPLIES	86.36	1,354.00	1,267.64	3,893.18	16,242.00	12,348.82	16,242.00	12,348.82	76.03%	
PERMITS AND FEES	0.00	0.00	0.00	383.14	405.00	21.86	405.00	21.86	5.40%	
POSTAGE	679.78	0.00	(679.78)	4,159.86	5,250.00	1,090.14	5,250.00	1,090.14	20.76%	
PUBLICATION CHARGES	88.54	100.00	11.46	749.90	1,590.00	840.10	1,590.00	840.10	52.84%	
TELEPHONE	129.85	136.00	6.15	1,412.84	1,632.00	219.16	1,632.00	219.16	13.43%	
TRAINING AND SEMINARS	142.50	490.00	347.50	557.85	5,874.00	5,316.15	5,874.00	5,316.15	90.50%	
TRAVEL	0.00	269.00	269.00	741.30	3,462.00	2,720.70	3,462.00	2,720.70	78.59%	
TRUSTEE FEES	1,125.00	1,125.00	0.00	13,500.00	13,500.00	0.00	13,500.00	0.00	0.00%	
UTILITIES - GAS & ELECTRIC	1,394.47	3,227.00	1,832.53	21,986.88	32,271.00	10,284.12	32,271.00	10,284.12	31.87%	
DEPRECIATION EXPENSE	15,680.99	4,669.00	(10,991.99)	72,542.82	56,023.00	(16,519.82)	56,023.00	(16,519.82)	(29.49)%	
Total OPERATING EXPENSES	36,752.19	41,141.00	4,388.81	1,564,549.70	1,778,356.00	193,806.30	1,778,356.00	193,806.30	10.90%	
OTHER EXPENSES										
CAPITAL OUTLAY	(924,712.13)	125,000.00	1,049,712.13	0.00	967,150.00	967,150.00	967,150.00	967,150.00	100.00%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.27	0.00	(0.27)	0.00	(0.27)	0.00%	
Total OTHER EXPENSES	(924,712.13)	125,000.00	1,049,712.13	0.27	967,150.00	967,149.73	967,150.00	967,149.73	100.00%	
Total EXPENDITURES	(878,115.81)	192,519.00	1,070,634.81	1,816,544.58	3,067,300.00	1,250,755.42	3,067,300.00	1,250,755.42	40.78%	
EXCESS REVENUE OVER EXPENDITURES	1,066,641.27	(26,136.00)	1,092,780.27	299,271.93	(1,088,612.00)	1,387,883.93	(1,088,612.00)	1,387,883.93	(127.49)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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	1,643.18	2,429.00	(785.82)	17,887.15	29,147.00	(11,259.85)	29,147.00	(11,259.85)	(38.63)%	
OTHER REVENUE	28.75	3.00	25.75	1,073.75	26.00	1,047.75	26.00	1,047.75	4,029.81%	
Total MISCELLANEOUS	1,671.93	2,432.00	(760.07)	18,960.90	29,173.00	(10,212.10)	29,173.00	(10,212.10)	(35.01)%	
USER FEES										
USER FEES - RESIDENTIAL	57,399.07	57,477.00	(77.93)	629,086.13	629,901.00	(814.87)	629,901.00	(814.87)	(0.13)%	
USER FEES - COMMERCIAL	5,292.00	5,292.00	0.00	57,996.00	57,996.00	0.00	57,996.00	0.00	0.00%	
PENALTIES ON USER FEES	482.02	630.00	(147.98)	8,521.11	7,560.00	961.11	7,560.00	961.11	12.71%	
TRANSFER FEE REVENUE	52.50	45.00	7.50	1,324.50	540.00	784.50	540.00	784.50	145.28%	
Total USER FEES	63,225.59	63,444.00	(218.41)	696,927.74	695,997.00	930.74	695,997.00	930.74	0.13%	
Total REVENUES	64,897.52	65,876.00	(978.48)	715,888.64	725,170.00	(9,281.36)	725,170.00	(9,281.36)	(1.28)%	
EXPENDITURES										
PAYROLL RELATED EXPENSES										
PAYROLL - MANAGER	2,957.18	5,102.00	2,144.82	41,405.47	61,219.00	19,813.53	61,219.00	19,813.53	32.37%	
PAYROLL - MAINTENANCE	3,041.96	3,403.00	361.04	25,837.83	40,828.00	14,990.17	40,828.00	14,990.17	36.72%	
PAYROLL - OFFICE	2,088.78	2,196.00	107.22	27,156.44	26,349.00	(807.44)	26,349.00	(807.44)	(3.06)%	*Seasonal Employees were not budgeted for.
EMPLOYEE BENEFITS - FICAMEDIC	142.28	161.00	18.72	1,546.91	1,923.00	376.09	1,923.00	376.09	19.56%	
EMPLOYEE BENEFITS - MED. INS	2,389.21	3,864.00	1,474.79	32,596.98	48,513.00	15,916.02	48,513.00	15,916.02	32.81%	
EMPLOYEE BENEFITS - PERS	2,055.69	2,467.00	411.31	21,530.90	29,597.00	8,066.10	29,597.00	8,066.10	27.25%	
EMPLOYEE BENEFITS - SIIS	(13.46)	98.00	111.46	890.88	1,402.00	511.12	1,402.00	511.12	36.46%	
UNIFORMS	0.00	0.00	0.00	383.28	877.00	493.72	877.00	493.72	56.30%	
OPEB EXPENSE	(2,855.85)	953.00	3,808.85	187.52	11,392.00	11,204.48	11,392.00	11,204.48	98.35%	
ACCRUED LEAVE EXPENSE	212.99	167.00	(45.99)	2,252.82	2,000.00	(252.82)	2,000.00	(252.82)	(12.64)%	
OTHER PAYROLL EXPENSES	18.86	25.00	6.14	695.41	300.00	(395.41)	300.00	(395.41)	(131.80)%	*Seasonal Employees were not budgeted for.
Total PAYROLL RELATED EXPENSES	10,037.64	18,436.00	8,398.36	154,484.44	224,400.00	69,915.56	224,400.00	69,915.56	31.16%	
OPERATING EXPENSES										
ACCOUNTING	0.00	0.00	0.00	2,636.41	2,250.00	(386.41)	2,250.00	(386.41)	(17.17)%	
LEGAL	71.60	242.00	170.40	1,829.98	2,900.00	1,070.02	2,900.00	1,070.02	36.90%	
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	374.00	0.00	(374.00)	0.00	(374.00)	0.00%	
ENGINEERING & SURVEYING	77.50	0.00	(77.50)	441.52	500.00	58.48	500.00	58.48	11.70%	
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	365,613.13	775,000.00	409,386.87	775,000.00	409,386.87	52.82%	
SNOW REMOVAL - SANDING	0.00	0.00	0.00	43,845.08	75,000.00	29,154.92	75,000.00	29,154.92	38.87%	
SNOW REMOVAL ANTI/ICE ICING	0.00	0.00	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%	
BAD DEBTS	0.00	0.00	0.00	0.00	3,211.00	3,211.00	3,211.00	3,211.00	100.00%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

DRAFT

SNOW REMOVAL SPECIAL REVENUE (60)	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget Variance	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining	NOTES
BANK CHARGES	1,096.52	928.00	(168.52)	12,168.25	11,127.00	(1,041.25)	11,127.00	(1,041.25)	(9.36)%	
BUILDING REPAIRS AND MAINT.	11.13	440.00	428.87	410.64	5,276.00	4,865.36	5,276.00	4,865.36	92.22%	
COMPUTER EXPENSE	195.09	250.00	54.91	4,632.09	7,640.00	3,007.91	7,640.00	3,007.91	39.37%	
DUES & SUBSCRIPTIONS	0.00	0.00	0.00	596.29	685.00	88.71	685.00	88.71	12.95%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	150.00	150.00	19.51	700.00	680.49	700.00	680.49	97.21%	
EQUIPMENT RENTAL	140.10	67.00	(73.10)	1,080.36	832.00	(248.36)	832.00	(248.36)	(29.85)%	
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	5,225.66	10,000.00	4,774.34	10,000.00	4,774.34	47.74%	
SECURITY EXPENSE	8.54	0.00	(8.54)	32.44	18.00	(14.44)	18.00	(14.44)	(80.22)%	*160 Firetride Alarm monitoring.
INSURANCE AND BONDS	0.00	0.00	0.00	4,244.92	4,279.00	34.08	4,279.00	34.08	0.80%	
SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	100.00%	
MISCELLANEOUS EXPENDITURES	12.88	466.00	453.12	21,996.05	5,600.00	(16,396.05)	5,600.00	(16,396.05)	(292.79)%	*Snow removal hydrant repairs not paid.
OFFICE JANITORIAL	135.00	64.00	(71.00)	622.55	773.00	150.45	773.00	150.45	19.46%	
OFFICE AND FACILITIES RENT	0.00	0.00	0.00	2,166.56	2,166.00	(0.56)	2,166.00	(0.56)	(0.03)%	
OFFICE SUPPLIES	24.89	243.00	218.11	872.77	2,924.00	2,051.23	2,924.00	2,051.23	70.15%	
PERMITS AND FEES	0.00	0.00	0.00	63.86	668.00	604.14	668.00	604.14	90.44%	
POSTAGE	279.91	0.00	(279.91)	1,568.28	1,800.00	231.72	1,800.00	231.72	12.87%	
PUBLICATION CHARGES	34.30	665.00	630.70	389.43	2,265.00	1,875.57	2,265.00	1,875.57	82.81%	
TELEPHONE	12.93	13.00	0.07	156.48	162.00	5.52	162.00	5.52	3.41%	
TRAINING AND SEMINARS	142.50	171.00	28.50	475.72	2,052.00	1,576.28	2,052.00	1,576.28	76.82%	
TRAVEL	0.00	166.00	166.00	223.64	1,984.00	1,760.36	1,984.00	1,760.36	88.73%	
TRUSTEE FEES	187.50	188.00	0.50	2,250.00	2,250.00	0.00	2,250.00	0.00	0.00%	
UTILITIES - GAS & ELECTRIC	20.35	163.00	142.65	447.68	1,012.00	564.32	1,012.00	564.32	55.76%	
VEHICLE EXP FUEL/OIL/SUPP	552.75	1,287.00	734.25	4,984.63	15,436.00	10,451.37	15,436.00	10,451.37	67.71%	
VEH EXP R&M	86.20	781.00	714.80	5,720.24	9,371.00	3,650.76	9,371.00	3,650.76	38.96%	
Total OPERATING EXPENSES	3,069.69	6,284.00	3,214.31	487,088.17	954,581.00	467,492.83	954,581.00	467,492.83	48.97%	
OTHER EXPENSES										
CAPITAL OUTLAY	1,026.13	10,000.00	8,973.87	129,706.68	120,750.00	(8,956.68)	120,750.00	(8,956.68)	(7.42)%	
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	0.00	0.00	(1,377.50)	0.00	1,377.50	0.00	1,377.50	0.00%	*Sale of Schwarze Sweeper
Total OTHER EXPENSES	1,026.13	10,000.00	8,973.87	128,329.18	120,750.00	(7,579.18)	120,750.00	(7,579.18)	(6.28)%	
Total EXPENDITURES	14,133.46	34,720.00	20,586.54	769,901.79	1,299,731.00	529,829.21	1,299,731.00	529,829.21	40.76%	
EXCESS REVENUE OVER EXPENDITURES	50,764.06	31,156.00	19,608.06	(54,013.15)	(574,561.00)	520,547.85	(574,561.00)	520,547.85	(90.60)%	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 6/1/2024 Through 6/30/2024

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	8,348.72	8,613.00	(264.28)	101,244.07	103,353.00	(2,108.93)	103,353.00	(2,108.93)	(2.04)%	
OTHER REVENUE	0.00	0.00	0.00	15.91	0.00	15.91	0.00	15.91	0.00%	
Total MISCELLANEOUS	<u>8,348.72</u>	<u>8,613.00</u>	<u>(264.28)</u>	<u>101,259.98</u>	<u>103,353.00</u>	<u>(2,093.02)</u>	<u>103,353.00</u>	<u>(2,093.02)</u>	<u>(2.03)%</u>	
Total REVENUES	<u>8,348.72</u>	<u>8,613.00</u>	<u>(264.28)</u>	<u>101,259.98</u>	<u>103,353.00</u>	<u>(2,093.02)</u>	<u>103,353.00</u>	<u>(2,093.02)</u>	<u>(2.03)%</u>	
EXPENDITURES										
OPERATING EXPENSES										
BUILDING REPAIRS AND MAINT.	1,331.04	1,250.00	(81.04)	4,593.62	15,000.00	10,406.38	15,000.00	10,406.38	69.38%	
EQUIP. SUPPLIES/MAINT./REPAIRS	0.00	0.00	0.00	125.00	0.00	(125.00)	0.00	(125.00)	0.00%	*Service fire extinguisher.
EQUIPMENT RENTAL	16.25	17.00	0.75	195.00	201.00	6.00	201.00	6.00	2.99%	
INSURANCE AND BONDS	0.00	0.00	0.00	3,597.51	3,392.00	(205.51)	3,392.00	(205.51)	(6.06)%	
MISCELLANEOUS EXPENDITURES	576.41	586.00	9.59	6,770.70	7,031.00	260.30	7,031.00	260.30	3.70%	
OFFICE JANITORIAL	1,000.00	575.00	(425.00)	10,400.00	6,890.00	(3,510.00)	6,890.00	(3,510.00)	(50.94)%	*Was budgeted as split between 160 Pine Ridge and 298 Kingsbury Grade.
OFFICE SUPPLIES	0.00	0.00	0.00	406.63	400.00	(6.63)	400.00	(6.63)	(1.66)%	
PUBLICATION CHARGES	0.00	0.00	0.00	82.50	0.00	(82.50)	0.00	(82.50)	0.00%	
UTILITIES - GAS & ELECTRIC	957.85	2,142.00	1,184.15	15,202.55	15,300.00	97.45	15,300.00	97.45	0.64%	
Total OPERATING EXPENSES	<u>3,881.55</u>	<u>4,570.00</u>	<u>688.45</u>	<u>41,373.51</u>	<u>48,214.00</u>	<u>6,840.49</u>	<u>48,214.00</u>	<u>6,840.49</u>	<u>14.19%</u>	
Total EXPENDITURES	<u>3,881.55</u>	<u>4,570.00</u>	<u>688.45</u>	<u>41,373.51</u>	<u>48,214.00</u>	<u>6,840.49</u>	<u>48,214.00</u>	<u>6,840.49</u>	<u>14.19%</u>	
EXCESS REVENUE OVER EXPENDITURES	<u>4,467.17</u>	<u>4,043.00</u>	<u>424.17</u>	<u>59,886.47</u>	<u>55,139.00</u>	<u>4,747.47</u>	<u>55,139.00</u>	<u>4,747.47</u>	<u>8.61%</u>	

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

TITLE: APPROVAL OF LIST OF CLAIMS

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

MEETING DATE: 17 September 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION:

It is recommended that the Board of Trustees review and approve the list of claims for June from check number 64242 to 64448

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 July/Aug 2024

Fund impacted by above action:

- | | |
|---|---|
| ☒ All Funds | ☐ Not a Budget Item |
| ☐ Water Fund | ☐ Sewer Fund |
| ☐ General Fund | ☐ Snow Removal Fund |
| ☐ Not Budgeted for | ☐ Emergency Spending |

JB

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64242	7/16/2024	JODIE NELSON	Employee: NELSON; Pay Date: 7/16/2024	692.62
64243	7/16/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 7/16/2024	689.12
64244	7/16/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 7/16/2024	739.12
64245	7/16/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 7/16/2024	739.12
64246	7/16/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 7/16/2024	739.12
64247	7/16/2024	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	865.58
64248	7/16/2024	BELL, MARK & ANDREA	REFUND ACCOUNT 1242 OVERPAID/CLOSED ESCROW 6/24/24	30.39
64249	7/16/2024	JOHN & PEGGY BUCKLEY	REFUND ACCT. 125 OVERPAID/CLOSED ESCROW 7/10/24	222.80
64250	7/16/2024	DOUGLAS COUNTY LAKE TAHOE	ANNUAL TREATMENT PLANT SEWER 2024/2025	594.00
64251	7/16/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEM PROJECT 6/30/24	795.00
64251	7/16/2024	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA/BARRET WATER 6/30/24	565.00
64251	7/16/2024	DOWL, LLC	ENGINEERING SERVICES FY24 GENERAL 6/30/24	1,550.00
64251	7/16/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATER REPLACEMENT 6/30/24	57,306.25
64251	7/16/2024	DOWL, LLC	ENGINEERING SERVICES SEWER PER 6/30/24	6,792.50
64251	7/16/2024	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERVICES 6/30/24	1,060.00
64252	7/16/2024	FLYERS ENERGY LLC	FUEL REGULAR 61 GAL	373.78
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.76
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	172.86
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 PINERIDGE	136.36
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.29
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY ST	96.86
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	97.71
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	326.30

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.41
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.88
64253	7/16/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.91
64254	7/16/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE BLDG IMPROVEMENT PAY APP 11 6/30/24	3,980.57
64254	7/16/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE WINDOW & DOORS INSTALL 6/26/24	14,582.50
64255	7/16/2024	BEATRIZ HERNANDEZ	160 PINERIDGE DR 5 CLEANING 1 EXTRA CLEAN JUNE 2024	2,700.00
64256	7/16/2024	INCLINE VILLAGE GID	ANNUAL MEMBERSHIP DUES TWSA 2024/2025	15,621.00
64257	7/16/2024	INTEGRITY LOCKSMITH	TRUCK #0611 & #8914 COPY KEYS QTY 3	10.51
64258	7/16/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK 20 VIN: 3TMLU4EN9 OIL CHANGE 6/25/24	93.86
64258	7/16/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK 28 VIN:1GT22REG8 OIL CHANGE & MAINTENANCE 6/25/24	518.25
64259	7/16/2024	KITAZAWA TRUST/SAMANTHA GOLDEN	REFUND ACCOUNT 752 OVERPAID/CLOSED ESCROW 6/20/24	58.45
64260	7/16/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 7/31/24	370.00
64261	7/16/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE IND HIGH PRESSURE	179.80
64262	7/16/2024	MEEKS BUILDING CENTER	READY MIX CONCRETE MANHOLE COVERS WATER/SEWER/RD	377.04
64263	7/16/2024	SOUTH LAKE TAHOE ACE HARDWARE	FINE DRYWALL 6/1 5/8 1LB FOR SHOP	7.49
64263	7/16/2024	SOUTH LAKE TAHOE ACE HARDWARE	METER TABLET HILLMAN FASTNERS	0.43
64264	7/16/2024	MINDEN LAWYERS, LLC	LEGAL SERVICES GENERAL, HYDRANT CLEANING, & 266 ORION	2,706.13
64265	7/16/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 5 CLEANINGS	1,000.00
64266	7/16/2024	NEVADA PUBLIC AGENCY INSURANCE	CLAIM P243-24-09020-01/03 MCDANIEL,WELCH,MIZE... SNOW PL	2,947.50
64267	7/16/2024	OSHINSKI & FOSBERG, LTD.	LEGAL FEES FIRE HYDRANT ISSUES 9.25 HOURS	3,376.25

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64268	7/16/2024	OWEN EQUIPMENT	ACCT. C10011 ELGIN OPERATOR TRAINING 5/8/24 JEFF WOOD	299.00
64269	7/16/2024	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT 6/18 TO 7/1/2024	669.03
64270	7/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A	27.00
64270	7/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
64270	7/16/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	81.00
64271	7/16/2024	SIGNS OF TAHOE	SIGN PONDEROSA WATER SYSTEM CONSOLIDATION	800.04
64272	7/16/2024	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR COMM BIN 6/25/24	0.00
64272	7/16/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/258 KINGSBURY COMM BIN 6/30/24	0.00
64272	7/16/2024	SOUTH TAHOE REFUSE	ACCT. 54345000 801 KINGSBURY GRADE COMM BEAR PROOF 6/30/24	0.00
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	39.78
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	42.67
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN PUMP	39.29
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	42.67
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	40.98
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE DR 1	77.12
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	33.00
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	34.69
64273	7/16/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	50.69
64274	7/16/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 6/30	1,608.00
64275	7/16/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDCIAL INSURANCE BREWER & MOSS 7/1/24	2,363.16
64275	7/16/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INS MCKAY, ROHR, RUNTZEL, SCHRAUBEN, VOSBU	1,561.46
64276	7/16/2024	STATE OF NEVADA	NRS 288.139(1) EMRB FEES FY 2025	42.00
64277	7/16/2024	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL 6/30/24	30.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64277	7/16/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF 6/30/2	32.50
64278	7/16/2024	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT 6/30/24	227.40
64279	7/16/2024	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW DR COMM BIN 6/25/24	74.20
64279	7/16/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/258 KINGSBURY COMM BIN 6/30/24	445.20
64280	7/26/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 7/26/2024	480.22
64281	7/26/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 7/26/2024	1,694.97
64282	7/26/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 7/26/2024	2,051.28
64283	7/26/2024	MITCHELL S. DION	Employee: DION; Pay Date: 7/26/2024	3,229.19
64284	7/26/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 7/26/2024	1,217.28
64285	7/26/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 7/26/2024	3,043.89
64286	7/26/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 7/26/2024	3,398.58
64287	7/26/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 7/26/2024	1,909.44
64288	7/26/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 7/26/2024	2,904.04
64289	7/26/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 7/26/2024	1,686.05
64290	7/26/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 7/26/2024	928.02
64291	7/26/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 7/26/2024	1,615.72
64292	7/26/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 7/26/2024	1,441.87
64293	7/26/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 7/26/2024	1,704.38
64294	7/26/2024	AFLAC	ACCT. FA935 LIFE INSURANCE EDWARDS, JOHNS, MOSS, LEIGH, WOOD	450.69
64295	7/26/2024	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	501.81
64296	7/26/2024	ASPEN DEVELOPERS CORP	PAY APPLICATION 2 2024-2025 WATER MAIN REP PROJECT 30113	210,053.49
64296	7/26/2024	ASPEN DEVELOPERS CORP	PAY APPLICATION 2 6/1 TO 6/30/24 PONDEROSA MHP PROJECT 30274	440,311.73

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64297	7/26/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	477.58
64297	7/26/2024	AT & T MOBILITY	ACCT. 287301170124 NEW TABLETS	491.00
64298	7/26/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DR	149.98
64298	7/26/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	159.98
64299	7/26/2024	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 02 8/1/24	852.30
64300	7/26/2024	HOMESERVE USA	LOSS & LINE INSURANCE 6/30/24	1,461.40
64301	7/26/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	81.88
64301	7/26/2024	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	412.86
64301	7/26/2024	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
64301	7/26/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.06
64301	7/26/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	42.95
64301	7/26/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	5,691.28
64301	7/26/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,868.11
64301	7/26/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,860.01
64301	7/26/2024	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	3,141.47
64301	7/26/2024	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	36.88
64301	7/26/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
64301	7/26/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,111.57
64302	7/26/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 7/24	24,075.29
64303	7/26/2024	THE RECORD COURIER	YEARLY SUBSCRIPTION NEW PAPER 24-25	105.49
64304	7/31/2024	ASPEN DEVELOPERS CORP	PAY APPLICATION 2 6/1 TO 6/30/24 PONDEROSA MHP PROJECT 30274	0.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64304	7/31/2024	ASPEN DEVELOPERS CORP	PAY APPLICATION 2 FY24 WATERLINE MAIN REPLACEMENT	0.00
64305	7/31/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	1,249.02
64305	7/31/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	41.69
64305	7/31/2024	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	13.93
64305	7/31/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	110.52
64305	7/31/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	244.19
64305	7/31/2024	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	54.36
64305	7/31/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	71.39
64305	7/31/2024	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	16.87
64305	7/31/2024	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	1,443.23
64305	7/31/2024	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	12,202.24
64305	7/31/2024	NV ENERGY	1000044086808604306 160 PINERIDGE DR	203.23
64306	7/31/2024	WESTERN NEVADA SUPPLY CO	298 KINGSBURY GRADE SPRINKLER LID MARKED WATER	645.84
64306	7/31/2024	WESTERN NEVADA SUPPLY CO	CREDIT RETURNED SPRINKLER LID MARKED WATER 298 KINGSBURY	(322.92)
64307	8/9/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 8/9/2024	1,225.31
64308	8/9/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 8/9/2024	1,694.97
64309	8/9/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 8/9/2024	2,051.28
64310	8/9/2024	MITCHELL S. DION	Employee: DION; Pay Date: 8/9/2024	3,229.19
64311	8/9/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 8/9/2024	1,361.91
64312	8/9/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 8/9/2024	2,876.49
64313	8/9/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 8/9/2024	3,398.58
64314	8/9/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 8/9/2024	1,909.44

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64315	8/9/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 8/9/2024	2,845.03
64316	8/9/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 8/9/2024	2,026.56
64317	8/9/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 8/9/2024	480.22
64318	8/9/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 8/9/2024	1,517.42
64319	8/9/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 8/9/2024	1,441.87
64320	8/9/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 8/9/2024	1,741.04
64321	8/9/2024	AMY C. CARAMAZZA	MEETING & MINUTES 7/16/24 6.5 HRS	189.00
64322	8/9/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140191184 160 PINERIDGE INTERNET	129.98
64323	8/9/2024	FLYERS ENERGY LLC	FUEL REGULAR 100 GAL DIESEL 78 GAL	837.79
64323	8/9/2024	FLYERS ENERGY LLC	FUEL REGULAR 110 GAL DIESEL 86 GAL	843.29
64323	8/9/2024	FLYERS ENERGY LLC	FUEL REGULAR 130 GAL DIESEL 75 GAL	892.96
64323	8/9/2024	FLYERS ENERGY LLC	FUEL REGULAR 62.8 GAL	290.98
64324	8/9/2024	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	97.71
64325	8/9/2024	RAY & JANE HELLER TTEES	REFUND ACCT. 729 OVERPAID/CLOSED ESCROW 7/31/24	225.07
64326	8/9/2024	BEATRIZ HERNANDEZ	160 PINERIDGE 4 CLEANINGS	2,000.00
64327	8/9/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 9/1/24	17,360.00
64328	8/9/2024	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES	548.79
64329	8/9/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1020 BLOWER MOTOR RESISTER KIT & CABIN AIR FILTER	67.98
64329	8/9/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1020 BRAKE INSPECTION REMOVE & REPLACE FRONT ROTORS &	581.58
64330	8/9/2024	SOUTH LAKE TAHOE ACE HARDWARE	TRUCK 1726 5 GAL PAINT PAIL & JOB 20-OZ WASP/HORNET KILLER	18.97
64331	8/9/2024	GARY MILLER	REFUND ACCT. 1659 OVERPAID/CLOSED ESCROW 7/25/24	33.95
64332	8/9/2024	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES	258.99
64333	8/9/2024	OSHINSKI & FOSBERG, LTD.	LEGAL FEES FIRE HYDRANT ISSUES 8HRS	2,920.00
64334	8/9/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORK MONITORING SERVICES	1,222.50

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64335 <i>64336</i>	8/9/2024 <i>VOID</i>	RESOURCE CONCEPTS <i>SGS Silver State Lab</i>	ENGINEERING SERVICES PUMP STATION 3 REHAB 3/31/24	645.00
64337	8/9/2024	SGS SILVER STATE LABORATORIES	BROMATE	175.00
64337	8/9/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	81.00
64337	8/9/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	81.00
64337	8/9/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-QT	243.00
64337	8/9/2024	SGS SILVER STATE LABORATORIES	HAA5, HALOACETIC ACIDS & TTHM, TOTAL TRICHALOMETHANES	1,030.00
64337	8/9/2024	SGS SILVER STATE LABORATORIES	PONDEROSA MHP COLIFORMS-P/A	54.00
64337	8/9/2024	SGS SILVER STATE LABORATORIES	PONEROSA MHP COLIFORMS-P/A	54.00
64338	8/9/2024	SPRINGBROOK SOFTWARE COMPANY	ANNUAL UTILITY, FINANCE INTEGRATION, FINANCE SUITE SUBSCRIPT	13,518.86
64338	8/9/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 7/31/24	1,585.00
64339	8/9/2024	STATE OF NEVADA	ACCT. 881088 CHURCHYARD PRE-EMPLOYMENT BACKGROUND CHECK	40.25
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER & MOSS	2,363.16
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 CREDIT BACK 1/1/24 ROHR MEDICLE INSURANCE	(149.68)
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 CREDIT BACK ROHR MEDICAL INSURANCE 2/1/24	(149.68)
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 CREDIT BACK ROHR MEDICAL INSURANCE 3/1/24	(149.68)
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 CREDIT BACK ROHR MEDICAL INSURANCE 4/1/24	(149.68)
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 CREDIT BACK ROHR MEDICAL INSURANCE 5/1/24	(149.68)
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 CREDIT BACK ROHR MEDICAL INSURANCE 6/1/24	(149.68)
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 CREDIT BACK ROHR MEDICAL INSURANCE 7/1/24	(149.68)
64340	8/9/2024	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, RUNTZEL, SCHRAUBEN, VOSBU	1,411.78

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64341	8/9/2024	SUMMIT PLUMBING LLC	126 VESPER LATERAL REMOVED PERMA PATCH USED VAC TO EXCAVATE	3,831.78
64342	8/9/2024	THUNDERBIRD COMMUNICATIONS INC	HELPED TRENDING & COM FAILS, STATION 3 PUMP CONTROLS, RESET	1,332.00
64342	8/9/2024	THUNDERBIRD COMMUNICATIONS INC	TANK 10 SETPOINTS AND WINN911 ACKNOWLEDGMENT & CALL PROBLEMS	444.00
64343	8/9/2024	UNDERGROUND SERVICE ALERT	US DIGS ANNUAL MEMBERSHIP	1,345.77
64344	VOID	US Bank Visa Rewards		
64345	8/9/2024	US BANK VISA REWARDS	CB BILLING PAPER	126.08
64345	8/9/2024	US BANK VISA REWARDS	CB CARBONLESS SALES ORDER, MARKERS CHISEL TIP, LEGAL BLANK D	113.77
64345	8/9/2024	US BANK VISA REWARDS	CREDIT BACK TAXES PAID MD ULINE 3/28/24	(54.14)
64345	8/9/2024	US BANK VISA REWARDS	JB 7/16 BOARD MEETING SANDWICHES	77.00
64345	8/9/2024	US BANK VISA REWARDS	JB BOARD MEETING CHAIRS	235.60
64345	8/9/2024	US BANK VISA REWARDS	JB DEPOSIT ON ROOM FOR POOL PACT CONFERENCE 10/29-10/31/24	136.47
64345	8/9/2024	US BANK VISA REWARDS	JD GIFT CARDS FOR BIRTHDAYS	115.80
64345	8/9/2024	US BANK VISA REWARDS	JE AMAZON NON-INSULATED HIKING BOOT	532.57
64345	8/9/2024	US BANK VISA REWARDS	MD 160 PINERIDGE CONTAINER RENTAL 7/2 TO 7/29/24	135.33
64345	8/9/2024	US BANK VISA REWARDS	MD 160 PINERIDGE DOCUMENT SHELVING & TRASH RECEIPTAL	190.15
64345	8/9/2024	US BANK VISA REWARDS	MD 160 PINERIDGE STOOL TRAINING ROOM	139.87
64345	8/9/2024	US BANK VISA REWARDS	MD 160 PINERISGE STOOL FOR TRAINING ROOM	118.35
64345	8/9/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 3	43.57
64345	8/9/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK, 160 PINERIDGE CLEANING SUPPLIES	94.75
64345	8/9/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK, TRUCK #1827 OIL FILTER, 160 PINERIDG	74.01
64345	8/9/2024	US BANK VISA REWARDS	MD TRUCK #0632 REPLACE ALTERNATOR	242.42

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64345	8/9/2024	US BANK VISA REWARDS	REDEEMED US BANK VISA REWARDS 6/30/24	(15.00)
64345	8/9/2024	US BANK VISA REWARDS	SM LAKE STATION MORTON SALT 40LBS QTY 63	451.71
64345	8/9/2024	US BANK VISA REWARDS	SM STATION 1 DISTILLED WATER STATION 2 HAND SOAP	37.44
64346	8/13/2024	DAVID MCKINSEY	Employee: MCKINS; Pay Date: 8/13/2024	632.60
64347	8/13/2024	COREY E. DOAN	Employee: DOAN; Pay Date: 8/13/2024	480.22
64348	8/13/2024	JOSEPH S. PETERSON	Employee: PETER; Pay Date: 8/13/2024	166.23
64349	8/20/2024	JODIE NELSON	Employee: NELSON; Pay Date: 8/20/2024	692.62
64350	8/20/2024	SANDRA D. PARKS	Employee: PARKS; Pay Date: 8/20/2024	689.12
64351	8/20/2024	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 8/20/2024	739.12
64352	8/20/2024	CYNTHIA M. TRIGG	Employee: TRIGG; Pay Date: 8/20/2024	739.12
64353	8/20/2024	NATALIE YANISH	Employee: YANISH; Pay Date: 8/20/2024	739.12
64354	8/20/2024	AFLAC	ACCT. FA935 LIFE INSURANCE EDWARDS, JOHNS, MOSS, STANTON, WO	450.69
64355	8/20/2024	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	724.68
64356	8/20/2024	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	600.81
64357	8/20/2024	BARTON HEALTHCARE SYSTEM	ACCT. 800002207 CHURCHYARD PRE-EMPLOYMENT PHYSICAL	165.00
64358	8/20/2024	CHRISTOPHER BETSCHART	REFUND REQUEST ACCT. 549 130 WOODLAND OVERPAID	980.99
64359	8/20/2024	BURGARELLO ALARM	399 KAHLE DR ALARM MONITORING 9/1 TO 11/30/24	180.00
64359	8/20/2024	BURGARELLO ALARM	97 BEACH CLUB DR ALARM MONITORING 9/1 TO 11/30/24	222.00
64360	8/20/2024	DOWL, LLC	ENGINEERING SERVICE GENERAL, 323 TRAMWAY, FY23 ANDRIA ROAD	4,920.00
64360	8/20/2024	DOWL, LLC	ENGINEERING SERVICES 2024 WATERLINE IMPROVEMENT PROJECT 7/27	872.50

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64360	8/20/2024	DOWL, LLC	ENGINEERING SERVICES 25-26 WATER REPLACEMENT PROJECT	7,042.50
64360	8/20/2024	DOWL, LLC	ENGINEERING SERVICES FY23 ANDRIA/BARRET ROAD PROJECT	87.50
64360	8/20/2024	DOWL, LLC	ENGINEERING SERVICES FY25 ROAD REHAP & REPLACEMENT PROJECT	175.00
64360	8/20/2024	DOWL, LLC	ENGINEERING SERVICES PONDEROSA MHP WATER REPLACEMENT 7/27/24	36,428.75
64360	8/20/2024	DOWL, LLC	ENGINEERING SERVICES SEWER PER 7/27/24	4,882.50
64360	8/20/2024	DOWL, LLC	TAHOE BEACH CLUB INSPECTION SERVICES 7/27/24	3,187.50
64361	8/20/2024	EMPLOYERS ASSURANCE CO.	WORKERS COMPENSATION INSTALLMENT 03 9/1/24	852.30
64362	8/20/2024	FERRIS FAMILY TRUST 1991	REFUND ACCT. 1288 OVERPAID/CLOSED ESCROW 8/15/24	83.96
64363	8/20/2024	FIRST ADVANTAGE CORPORATION	ACCT. 946233 PRE EMPLOYMENT DRUG TESTING CHURCHYARD	56.79
64364	8/20/2024	FLYERS ENERGY LLC	FUEL REGULAR 165 GAL	819.59
64364	8/20/2024	FLYERS ENERGY LLC	FUEL REGULAR 65 GAL DIESEL 290 GAL	1,404.33
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY ST	50.76
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.76
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-586-8471-100215-5 97 BEACH CLUB	172.86
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-588-1065-022924-5 160 PINERIDGE	136.36
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	41.29
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	97.71
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 STATION 2	326.44
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	52.41
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	42.88
64365	8/20/2024	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	57.91
64366	8/20/2024	GROUP WEST CONSTRUCTION, INC	160 PINERIDGE IMPROVEMENT PAY APP. 12	8,494.24
64367	8/20/2024	MICHAEL HAJDAS	SETTLEMENT 441 ANDRIA DRIVE FOR RESEALING OF DRIVEWAY	2,475.00
64368	8/20/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCK #1020 HEAD LAMP	14.69

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64368	8/20/2024	KINGSBURY AUTOMOTIVE & SUPPLY	TRUCKS #2019 & #2023 (SWEEPERS) BLUE DEF 2.5 GAL	21.79
64369	8/20/2024	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE 8/31/24	370.00
64370	8/20/2024	LES SCHWAB	TRUCK #0611 LOADER TIRES & TRUCK #1224 SKID STEE FRONT TIRES	6,521.35
64371	8/20/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 INDUSTRIAL ACETYLENE	174.94
64372	8/20/2024	LINDE GAS & EQUIPMENT INC.	ACCT. 75437077 LIQUID OXYGEN, NSF60 QTY 1,325 CCF	10,554.66
64373	8/20/2024	MINDEN LAWYERS, LLC	LEGAL FEES GENERAL & HYDRANT CLEARING 7/31/24	3,061.50
64374	8/20/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS 07/24	800.00
64375	8/20/2024	OWEN EQUIPMENT	TRUCK #0609 CLAMP SS T-BOLT	41.00
64375	8/20/2024	OWEN EQUIPMENT	TRUCK #0609 ELBOW WELDMENT, DEBRIS HOSE, NOZZLE, GASKET, INL	6,527.05
64376	8/20/2024	PACIFIC SHREDDING/PACIFIC STOR	RECORDS RETENTION DESTROYED 33 BOXES 8/12/24	365.00
64377	8/20/2024	PAUL CAVIN ARCHITECT LLC	ENGINEERING & SURVEYING 160 PINRIDGE TASK 8 7/31/24	5,500.00
64378	8/20/2024	PSI WATER TECHNOLOGIES, INC.	STATION 1 PUMP BRING REBUILD KIT	555.53
64379	8/20/2024	QUADIENT LEASING USA, INC.	ACCT. #00250606 FOLDING MACHINE LEASE 9/24 TO 11/24	1,128.99
64379	8/20/2024	QUADIENT LEASING USA, INC.	ACCT. #00250606 LEASE POSTAGE MACHINE 9/24 - 11/24	475.68
64380	8/20/2024	ROUND HILL GENERAL IMPR DIST	COMMERICAL CONSUMPTION DORLA CT. 7/1 TO 7/31/24	1,809.19
64381	8/20/2024	SGS SILVER STATE LABORATORIES	COLIFORM-QT	27.00
64381	8/20/2024	SGS SILVER STATE LABORATORIES	COLIFORMS-P/A & COLIFORMS-QT	162.00
64382	8/20/2024	SHRED-IT	ACCT. #3001186388 SHRED	37.00
64383	8/20/2024	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMML BIN 7/31/24	455.20
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN RD PUMP	38.52
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	39.71

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOKE LN	38.52
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA DR (384) PUMP	39.71
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW DR PUMP	37.31
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE DR 1	59.05
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY CIR	31.30
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY CIR UP	33.72
64384	8/20/2024	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY CIR DOWN	43.38
64385	8/20/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 8/2024	7,176.89
64386	8/20/2024	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL	30.00
64386	8/20/2024	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSBURY BEAR PROOF RENTAL	32.50
64387	8/20/2024	TAHOE REGIONAL PLANNING AGENCY	ANNUAL MOU MONITORING FEE FY25	920.00
64388	8/20/2024	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPEMENT 7/31/24	227.40
64389	8/20/2024	WESTERN NEVADA SUPPLY CO	PONDEROSA MHP BADGER MODEL 35S, HR-E LCD RGS/ENCODER, ORION	39,581.10
64390	8/23/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 8/23/2024	1,694.97
64391	8/23/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 8/23/2024	2,051.28
64392	8/23/2024	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 8/23/2024	1,957.86
64393	8/23/2024	MITCHELL S. DION	Employee: DION; Pay Date: 8/23/2024	3,229.19
64394	8/23/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 8/23/2024	2,488.04
64395	8/23/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 8/23/2024	3,398.58
64396	8/23/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 8/23/2024	1,909.44
64397	8/23/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 8/23/2024	3,020.88
64398	8/23/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 8/23/2024	2,271.89
64399	8/23/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 8/23/2024	1,169.72
64400	8/23/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 8/23/2024	1,441.87
64401	8/23/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 8/23/2024	1,620.48

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64402	8/30/2024	BADGER METER, INC	BADGER #100-1597 END POINT ONLY	944.84
64403	8/30/2024	BARTON HEALTH	REFUND PERMIT #2023-16 155 HWY 50 PROJECT CANCELLED	3,004.00
64404	8/30/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140031448 169 TERRACE VIEW DE	149.98
64404	8/30/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140098488 97 BEACH CLUB DR	159.98
64404	8/30/2024	CHARTER COMMUNICATIONS	ACCT. 8411100140191184 160 PINDERIDGE DR	129.98
64405	8/30/2024	RYAN & JULIE CHRIST	SETTLEMENT 443 ANDRIA DR RESEALING OF DRIVEWAY	2,475.00
64406	8/30/2024	FERGUSON WATERWORKS #1423	ACCT. 457159 PERMA-PATCH ASPHALT QTY 200	4,000.00
64407	8/30/2024	GARRETT'S HANDYMAN SERVICE	298 KIGNSUBRY GRADE REMONTE TOILET PAPER HOLDER	50.00
64408	8/30/2024	CLARENCE & CARLENE GRIM	REFUND DEPOSIT PERMIT 2019-20 420 KINGSBURY GRADE	5,000.00
64409	8/30/2024	HOMESERVE USA	LOSS & LINE INSURANCE 7/31/24	1,464.40
64410	8/30/2024	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 10/1/24	19,840.00
64411	8/30/2024	MACLEOD WATTS, INC.	FYE 2024 GASB 75 ACTUARIAL REPORT	1,925.00
64412	8/30/2024	SOUTH LAKE TAHOE ACE HARDWARE	STATION 1 1/2IN PVC FEMAIL ADAPT, PVC EXT 1/2XCL, BALL VALVE	8.97
64412	8/30/2024	SOUTH LAKE TAHOE ACE HARDWARE	STATION 1 PVC EXT 1/2XCL RETURNED 1/2IN PVC MAIL ADAPTER	(1.00)
64412	8/30/2024	SOUTH LAKE TAHOE ACE HARDWARE	TRUCK #2006 VACTOR COUPLING 1/2X1/2	3.49
64413	8/30/2024	SHANE MORTENSEN	REIMBURSE AWWA RENEWAL CROSS CONNECTION SPECIALIST	125.00
64414	8/30/2024	NAPA AUTO PARTS	EQUIPMENT NITE GLOW 7 BLADE, GAUGE, AIRCHUCK	49.77
64416	8/30/2024	NV ENERGY	1000044046907329692 399 EUGENE DR	1,278.16
64416	8/30/2024	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	41.31
64416	8/30/2024	NV ENERGY	1000044086803274204 GALAXY LN PUMP	93.81

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64416	8/30/2024	NV ENERGY	1000044086803297236 160 PINERIDGE DR UNIT LIGHTS	13.77
64416	8/30/2024	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	133.81
64416	8/30/2024	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	231.90
64416	8/30/2024	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	48.49
64416	8/30/2024	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	66.91
64416	8/30/2024	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	379.58
64416	8/30/2024	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	33.11
64416	8/30/2024	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.69
64416	8/30/2024	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	16.66
64416	8/30/2024	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	44.82
64416	8/30/2024	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	5,940.11
64416	8/30/2024	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	1,892.67
64416	8/30/2024	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,962.07
64416	8/30/2024	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	3,287.10
64416	8/30/2024	NV ENERGY	1000044086804621577 801KINGSBURY GRADE UNIT B	37.17
64416	8/30/2024	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	133.64
64416	8/30/2024	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	11,672.19
64416	8/30/2024	NV ENERGY	1000044086808604306 160 PINERIDGE DR	195.78
64416	8/30/2024	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	33.11
64416	8/30/2024	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,160.10

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64417	8/30/2024	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 8/24	25,693.42
64418	8/30/2024	RESOURCE CONCEPTS	ENGINEERING SERVICES PUMP STATION 3 REHABILITATON 7/28/24	420.00
64419	8/30/2024	NEVADA STATE COLLECTION	ID #3200008846 JERRON PIERSON SUPPORT	444.00
64420	8/30/2024	SUMMIT PLUMBING LLC	ALL STATIONS LOST AC POWER 11:15AM TO 4:30PM	610.00
64421	8/30/2024	APRIL TODD	REFUND DEPOSIT PERMIT 2022-11 223 S BENJAMIN DR UNIT B	1,525.00
64422	9/6/2024	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 9/6/2024	1,694.97
64423	9/6/2024	JUDITH BREWER	Employee: BREWER; Pay Date: 9/6/2024	2,051.28
64424	9/6/2024	LELAND B. CHURCHYARD II	Employee: CHURCH; Pay Date: 9/6/2024	1,957.86
64425	9/6/2024	MITCHELL S. DION	Employee: DION; Pay Date: 9/6/2024	3,229.19
64426	9/6/2024	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 9/6/2024	3,107.10
64427	9/6/2024	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 9/6/2024	3,398.58
64428	9/6/2024	BRANDY JOHNS	Employee: JOHNS; Pay Date: 9/6/2024	1,909.44
64429	9/6/2024	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 9/6/2024	2,857.95
64430	9/6/2024	BYRAN D. MOSS	Employee: MOSS; Pay Date: 9/6/2024	1,686.05
64431	9/6/2024	JERRON D. PIERSON	Employee: PIERSO; Pay Date: 9/6/2024	1,169.72
64432	9/6/2024	LEIGH C. STANTON	Employee: STANTO; Pay Date: 9/6/2024	1,441.87
64433	9/6/2024	JEFF T. WOOD	Employee: WOOD; Pay Date: 9/6/2024	1,555.74
64434	9/13/2024	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	501.21
64435	9/13/2024	ASPEN DEVELOPERS CORP	PAY APPLICATION 3 PONDEROSA MHP #30274 7/2024	299,183.87
64436	9/13/2024	ISLAND VISIONS INC	STANDARD WINDOW CLEANING 160 PINERIDGE & 298 KINGSBURY GRADE	730.00
64437	9/13/2024	FLYERS ENERGY LLC	FUEL DIESEL 86.8 GAL	354.13
64437	9/13/2024	FLYERS ENERGY LLC	FUEL REGULAR 121.6 GAL	575.69
64437	9/13/2024	FLYERS ENERGY LLC	FUEL REGULAR 50 GAL	319.75
64437	9/13/2024	FLYERS ENERGY LLC	FUEL REGULAR 70 GAL DIESEL 215 GAL	1,143.30
64438	9/13/2024	BEATRIZ HERNANDEZ	160 PINERIDGE 5 CLEANINGS 08/24	2,500.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64439	9/13/2024	PAMELA JOANNE NANCE	298 KINGSBURY GRADE 4 CLEANINGS 08/2024	800.00
64440	9/13/2024	NEXTIVA, INC.	ACCT. 3680856 DISTRICT OFFICE PHONE LINES 09/24	258.99
64441	9/13/2024	PACIFIC STATES COMMUNICATIONS	MONTHLY NETWORKING MONITORING SERVICES 9/2024	1,222.50
64442	9/13/2024	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT. 8/1 TO 8/30/24	1,578.06
64443	9/13/2024	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 08/24	1,647.00
64444	9/13/2024	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 09/2024	7,176.89
64445 & 64446	VOID	US Bank Visa Rewards		
64447	9/13/2024	US BANK VISA REWARDS	12OZ INS PAPER CUPS, KLEENIX, BATH TISSUE, COFFEE BEANS, PAP	143.20
64447	9/13/2024	US BANK VISA REWARDS	BM STATIONS 3&5 CHLORINE PUMPS STENNER #1 PUMP TUBE W/ENDS	194.93
64447	9/13/2024	US BANK VISA REWARDS	CB SWIVEL CHAIR & POST-IT FLAGS	194.72
64447	9/13/2024	US BANK VISA REWARDS	JB AMAZON GIFT CARDS FOR TEMP EMPLOYEES	150.00
64447	9/13/2024	US BANK VISA REWARDS	JB DEPOSIT ON WORK TO BE COMPLETED GUTTERS 160 PINERIDGE DR.	177.00
64447	9/13/2024	US BANK VISA REWARDS	JB DEPOSIT ON WORK TO BE COMPLETED GUTTERS 298 KINGSBURY GRA	343.00
64447	9/13/2024	US BANK VISA REWARDS	JB DROP BOX FOR BOARD MEETINGS ANNUAL 8/1/24 TO 7/31/2025	119.88
64447	9/13/2024	US BANK VISA REWARDS	JB EMPLOYEE POTLUCK HAMBURGER & BUNS, HOT DOGS & BUNS	108.20
64447	9/13/2024	US BANK VISA REWARDS	JB EMPLOYEE SAFETY PIZZA PARTY	252.65
64447	9/13/2024	US BANK VISA REWARDS	JB LAND EASEMENT APN 1318-23-401-049 177 HIGHWAY 50 NORTHERN	40.00
64447	9/13/2024	US BANK VISA REWARDS	JB LEAGUE OF CITIES LUNCH	170.65
64447	9/13/2024	US BANK VISA REWARDS	JB PURE LEAD TEA AND A&W ROOT BEER SAFETY PIZZA PARTY	19.97
64447	9/13/2024	US BANK VISA REWARDS	JB SERVICE FEE ON LEIN FILING	2.00
64447	9/13/2024	US BANK VISA REWARDS	JB SNACKS FOR STATE MEETING 8/14/24 CONFERENCE ROOM	35.94

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 7/13/2024 Through 9/13/2024

Check Number	Check Date	Payee	Transaction Description	Check Amount
64447	9/13/2024	US BANK VISA REWARDS	JE DIXON VALVE, NIPPLE,1/2IN COUPLING X 1/2IN FOR WATER SAMP	48.42
64447	9/13/2024	US BANK VISA REWARDS	JE EATON HANSEN BRASS INTERCHANGE COUPLER SOCKET FOR WATER S	290.28
64447	9/13/2024	US BANK VISA REWARDS	LS LIEN FILING FEES	82.00
64447	9/13/2024	US BANK VISA REWARDS	MD 160 PINERIDGE LED BAY LIGHTS	381.70
64447	9/13/2024	US BANK VISA REWARDS	MD NDEP AWOP TRAINING COFFEE 2 95OZ	80.59
64447	9/13/2024	US BANK VISA REWARDS	MD SHELIVING & SINGS	644.05
64447	9/13/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK LIQUID CHLORINE	43.57
64447	9/13/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 4	58.10
64447	9/13/2024	US BANK VISA REWARDS	MD STATIONS 3&5 KEMTEK, 160 PINERIDGE FIRE EXTINGUISHER	221.20
64447	9/13/2024	US BANK VISA REWARDS	MD WORK STOOL	77.56
64447	9/13/2024	US BANK VISA REWARDS	ME AIR CONDITION SERVICE AT STATION 1	150.00
64447	9/13/2024	US BANK VISA REWARDS	STATIONS 3&5 KEMTEK LIQUID CHLORINE QTY 3	43.57
64447	9/13/2024	US BANK VISA REWARDS	WITE OUT, HANGING FILES, 8 TAB DIVIDERS, INK CARTRIDGES, MON	185.99
64448	9/13/2024	JEFF WOOD	REIMBURSE DMV RECEIPT CDL	87.25
Report Total				1,594,606.54

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
08/09/24	64336	SGS SILVER STATE LABORATORIES	VOIDED
08/09/24	64344	US BANK VISA REWARDS	VOIDED
08/30/24	64415	NV ENERGY	VOIDED
09/13/24	64445	US BANK VISA REWARDS	VOIDED
09/13/24	6446	US BANK VISA REWARDS	VOIDED

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

TITLE: ADOPT POLICY FOR PUBLIC USE OF DISTRICT FACILITIES

For Discussion and Possible Action. Review and discuss proposed policy for the public use of district facilities

MEETING DATE: 17 September 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Adopt the proposed policy for public use of the district facilities.

BACKGROUND INFORMATION:

The district refurbished the building at 160 Pine Ridge Drive for district administrative and operations center. The boardroom on the second floor was designed to be a multi-purpose room. For the district it serves as the meeting room for the board of trustees, the large meeting and training room for district personnel, meeting room for district with outside agencies and the policy pod of the emergency operations center. The layoff of the building can enable the room to be used outside of the district operational hours and function as a community room. Building 160 also has a small conference room and technical library, it is intended to be the operations pod during emergencies but can also accommodate small meetings during working hours.

In general, the district uses public resources to construct facilities to provide public services. Some of these resources have the capacity to provide added value for public use without degrading or interfering with the primary purpose. Administrative policy 2.4 is proposed to be added to the district policy manual. The first provision for this policy is related to facilities, however, it is anticipated that updates to older policies or new policies related to these matters may be added in the future which warranted the need for the new additional chapter.

The district's boardroom is constructed in a manner such that the district offices and operational areas are isolated. The boardroom with adjoining restrooms can be used while the remainder of the facility is secure. The district has tested the use of the facility with an outside organization after business hours and it was successful.

It is proposed that the district adopt a policy for the use of the board room as a community room to govern the use and availability of the facility. Key components of the policy are:

- a. Use is for public agencies or non-profit entities serving the Stateline Community
- b. A responsible person will sign application and be responsible for protecting equipment and facilities from damage
- c. Priority of use will be first come first serve, but the district reserves the right to interrupt schedules should district matters require the use of the room

- d. The General Manager is delegated responsibility to approve or disapprove the use of the room by any group which fails to meet the standard of this policy or based upon an unsatisfactory prior experience
- e. The district will not charge for the use of the facility but may require a deposit
- f. The district will not provide any IT services or special set up arrangements. Tables and chairs normally available in the room will be the extent of service provided
- g. The room is available with no provisions for food preparation. Food service for items prepared elsewhere is acceptable. No cooking is allowed, reheating with appropriate devices may be approved. A deposit or fee for cleaning may be necessary to offset district expenses at the General Manager's discretion.

INCLUDED:

(A) Draft Policy AD 2.4 Public Use of District Facilities

Fund impacted by above action:

- | | |
|---|---|
| ☒ All Funds | ☐ Not a Budget Item |
| ☐ Water Fund | ☐ Sewer Fund |
| ☐ General Fund | ☐ Snow Removal Fund |
| ☐ Not Budgeted for | ☐ Emergency Spending |

AD-2.4 Public use of District Facilities

2.4.1 Purpose

The purpose of this policy is to establish policy guidance for the administration of requests to use district facilities for other than district purposes.

2.4.2 Applicability

This process will be used by the district to address requests to use district facilities by other public agencies or by private entities seeking to use district facilities for other than functions related to the district. As the district has begun updating and improving its facilities, some spaces are suitable for other purposes. At the core, the district exists to provide services to the community as approved in its charter. No use of facilities by others may interfere with the mission of the district or be counter to its best interests. However, extending the use of district facilities for others may be without interference with the district and be supportive of community.

2.4.3 Public Agencies

The district facilities are a public resource and to the degree their use can promote public cost savings in any agency, it should be considered beneficial. Some public agencies such as NDEP or DOT have direct impacts on the community and to the degree feasible can be accommodated in the use of the district facilities can reflect favorably upon the district. Due to the Lake Tahoe location, the spaces may be considered useful for other reasons by requesting public agencies. In addition, when other agencies conduct formal meetings at district facilities, it may improve access for district residents to those entities.

2.4.4 Private Entities

District facilities are not to be used to compete with private business interests, however many community-based groups exist and meet in hodge podge of arrangements, such as residential homes. The district facilities can be used by such community-based groups on the following conditions.

- a. Use is for public agencies or not for profit entities serving the Stateline Community
- b. A responsible person will sign application and be responsible for protecting equipment and facilities from damage
- c. Priority of use will be first come first serve, but the district reserves the right to interrupt schedules should district matters require the use of the room
- d. The General Manager is delegated responsibility to approve or disapprove the use of the room by any group which fails to meet the standard of this policy or based upon an unsatisfactory prior experience
- e. The district will not charge for the use of the facility but may require a deposit or fee for anticipated expenses such as cleaning may be necessary to offset district expenses at the General Manager's discretion.
- f. The district will not provide any IT services or special set up arrangements. Tables and chairs normally available in the room will be the extent of service provided
- g. The room is available with no provisions for food preparation. Food service for items prepared elsewhere is acceptable. No cooking is allowed, reheating with appropriate devices may be approved.
- h. District facilities shall not be used for political purposes or campaigns
- i. District facilities shall not be used for religious services.
- j. The district facilities shall not be identified as the "regular meeting place" or place of business for any entity except the district.

2.4.5 Fees

The district may assign a fee as a deposit or for direct cost recovery which will be established in the district fee schedule. Fees may be waived by the General Manager if the impact is judged to be diminutive.

Revision:

Revision Date	Description or paragraph	Completed by

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

TITLE: APPROVE 60 MONTH CONTRACT EXTENSION OF THE SANITARY SEWER COLLECTION SYSTEM SERVICES CONTRACT TO SEPTEMBER 30, 2029, WITH SUMMIT PLUMBING CO., LLC

MEETING DATE: September 17, 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve 60-month contract extension to Summit Plumbing Co., LLC for maintenance of the Kingsbury General Improvement District Sanitary Sewer Collection Services Contract to September 30, 2029, with proposed adjustment, and authorize the General Manager to execute appropriate documents.

BACKGROUND INFORMATION: On August 27, 2019, the district solicited bids for a sewerage collection system maintenance and operations vendor. In September 2019, the district awarded the contract to Summit Plumbing Co. LLC. The contract period was for five years with a provision to extend the contract for 60 months with the mutual consent of both parties. Below is a table summarizing that proposal.

Description	Quantity (5 year)	Unit Price	Total Price (5 years)
Pump Station and Force Main Operation and Maintenance including Emergency Response and Repair	1 LS		493,256.96
Sewer Cleaning – General	148,000 LF	.61	90,280.00
Sewer Cleaning with NDOT Temporary Occupancy Permit	2,000LF	2.17	4,340.00
Pipeline Inspection - General	105,333 LF	.67	70,573.11
Pipeline Inspection With NDOT Temporary Occupancy Permit	2,000 LF	2.23	4,460.00
Pipeline Inspection and Marking	10,000 LF	1.42	14,200.00
Manhole Inspections	400 EA	125.00	50,000.00
Total Amount in Figures			727,110.07

In addition, there were rates for Force Work Account which were often used to complete necessary work for the district. The force account work has been used for leak repairs, clogs, and I & I (inflow and infiltration) detection as well as numerous excavation projects which have exceeded the district capacity.

Summit Plumbing has performed their contractual provisions well and is a preferred vendor when force account work is necessary.

There were no provisions for increases in the contract. Therefore, to achieve mutual consent and address the inflationary pressures from fuel, labor and materials, it was agreed to provide two

adjustments during the 60-month contract period: 4% commencing in October 2024 and 3% commencing in October 2027. These provisions ensure that vendor remains viable in providing services to the district in both the maintenance and force account work.

It is recommended that a 60-month extension to the contract be approved with the two rate adjustments, no other contract terms are to be revised.

INCLUDED:

- (A) Spreadsheet of Adjusted Costs & Rates
- (B) Sewerage Maintenance Contract 2019

Fund impacted by above action:

- | | |
|---|--|
| ☐ All Funds | ☐ Not a Budget Item |
| ☐ Water Fund | ☒ Sewer Fund |
| ☐ General Fund | ☐ Snow Removal Fund |
| ☐ Not Budgeted for | ☐ Emergency Spending |

Current Contract 2019 - 2024

Description	5-year Quantity	Unit Price	Total Price 5 years	2024 -2027		2027-2029		Total of 5 years
				Totals at 4% 3 years	Average/Year	Totals at 3% 2 years	Average/Year	
Pump Station and Force Main Operation and Maintenance including Emergency Response & Repair	1 LS	\$ 493,256.96	\$ 493,257		98,651			
Sewer Cleaning - General	148,000 lf	\$ 0.61	\$ 90,280	\$ 307,792	\$ 102,597	\$ 211,351	\$ 105,675	\$ 519,143
Sewer Cleaning -- with NDOT Permit	2,000 LF	\$ 2.17	\$ 4,340	\$ 56,335	\$ 18,778	\$ 38,683	\$ 19,342	\$ 95,018
Pipeline Inspection - General	105,333 LF	\$ 0.67	\$ 70,573	\$ 2,708	\$ 903	\$ 1,860	\$ 930	\$ 4,568
Pipeline Inspection w/NDOT permit	2,000 LF	\$ 2.23	\$ 4,460	\$ 44,038	\$ 14,679	\$ 30,239	\$ 15,120	\$ 74,277
Pipeline Inspection and Marking	10,000 LF	\$ 1.42	\$ 14,200	\$ 2,783	\$ 928	\$ 1,911	\$ 956	\$ 4,694
Manhole Inspections	400 EA	\$ 125.00	\$ 50,000	\$ 8,861	\$ 2,954	\$ 6,084	\$ 3,042	\$ 14,945
		5-Yr Total	\$ 727,110	\$ 453,717	\$ 151,239	\$ 311,552	\$ 10,712	\$ 52,624
			\$ 727,110.07	\$ 453,717	\$ 151,239	\$ 311,552	\$ 10,712	\$ 52,624
								\$ 765,269
								\$ 765,268.81

FORCE ACCOUNT WORK

		2019 - 2024	2024 -2027	2027 - 2029
Foman	man hr	\$ 95.00	\$ 98.80	\$ 101.76
Laborer	man hr	\$ 80.00	\$ 83.20	\$ 85.70
2006 Vac Con	operated hr	\$ 265.00	\$ 275.60	\$ 283.87
2002 Vac Con	operated hr	\$ 250.00	\$ 260.00	\$ 267.80
1997 Vactor	operated hr	\$ 265.00	\$ 275.60	\$ 283.87
2006 4,000 Gal Pump Truck	operated hr	\$ 230.00	\$ 239.20	\$ 246.38
2003 3,600 Gal Pump Truck	operated hr	\$ 230.00	\$ 239.20	\$ 246.38
1988 2,500 Gal Pump Truck	operated hr	\$ 210.00	\$ 218.40	\$ 224.95
2006 Backhoe Cat 420 D	operated hr	\$ 160.00	\$ 166.40	\$ 171.39
1997 Dump Truck	operated hr	\$ 160.00	\$ 166.40	\$ 171.39
2010 Cat 305.5 Mini Ex	operated hr	\$ 160.00	\$ 166.40	\$ 171.39
2008 Cat 270 Skid Steer	operated hr	\$ 160.00	\$ 166.40	\$ 171.39
Service Trucks ex labor	hr	\$ 20.00	\$ 20.80	\$ 21.42

KINGSBURY GENERAL IMPROVEMENT DISTRICT

BID NUMBER SC-2019-01

REQUEST FOR PROPOSAL

FOR SANITARY SEWER SYSTEM SERVICES

AUGUST 27, 2019

TABLE OF CONTENTS

Subject	Page
Invitation to Bid.....	1
Instruction to Bidder.....	2
Intent of Invitation.....	2
License	2
Bids.....	2
Qualification of Bidders.....	2
Bid Security.....	3
Bid Preference – NRS 338.147.....	3
Unit Bid Items.....	3
Brand Names or “Equal”	4
Substitutions.....	4
Bidder’s Representation	4
Pricing.....	4
Examination of Site.....	5
Request for Information	5
Contact with the District During Bidding Process.....	5
Pre-Bid Conference.....	5
Addenda and Interpretations.....	5
Bids Are Not to Contain Confidential/Proprietary Information.....	5
Prevailing Wages and Contract.....	6
Document Review	6
Bid Documents Necessary for Submittal	6
Additional Bid Submittals	6
Descriptive Literature.....	6
Subcontractor Information.....	6
Duration of Offer.....	6
Submission of Bids.....	6
Withdrawal of Bids.....	7
Lowest Responsible Bidder	7
Rejection of Bid	8
Disqualification of Bidders.....	8
Insurance	8
Fiscal Funding Out	8
Method of Award	9
Collusion and Advance Disclosures	9
Conflict of Interest	9
Tie-Bids.....	9
Protests.....	10
Compliance with Law.....	10
Federal, State, Local Laws	11
Notice of Award.....	11
Indemnity	11
Initial Term	11
Contract Extension	11
Contractor Experience Form.....	12
Designation of Subcontractors (submitted with bids).....	14
Designation of Subcontractors (submitted after bid opening).....	15

EXHIBIT A – BID FORM

EXHIBIT B – GENERAL CONDITIONS

EXHIBIT C – TECHNICAL SPECIFICATIONS

C1 - PUMP STATION AND FORCE MAIN OPERATION &
MAINTENANCE

C2 - PIPELINE CLEANING AND MAINTENANCE

C3 – PIPELINE INSPECTIONS

C4 - MANHOLE INSPECTIONS

EXHIBIT D – CONTRACT

INVITATION TO BID

BID NUMBER SC-2019-01

SANITARY SEWER SYSTEM SERVICES

Kingsbury General Improvement District is seeking bids to provide the following sanitary sewer system services for its four (4) lift stations and approximately thirty-three (33) miles of pipeline located in the vicinity of Kingsbury Grade in Stateline, NV. The contract term is sixty (60) months with a mutually agreeable option to extend an additional sixty (60) months and include the following activities:

- Pump Station Operation and Maintenance
- Force Main Operation and Maintenance
- Sewer Cleaning and Maintenance
- Pipeline Inspection
- Manhole Inspection
- Emergency Response & Repair

Pump station emergency response time is twenty (20) minutes and other emergency work response times are thirty (30) minutes.

A pre-bid conference will not be held. Questions regarding the bid documents shall be in writing emailed to michelle@kgid.org not later than 10a.m., September 9, 2019. Questions and responses requiring clarification will be provided to all plan holders.

Sealed bids will be accepted at the District office at 255 Kingsbury Grade, Stateline, NV 89449 until **10:00 a.m, Wednesday, September 11, 2019** at which time they will be opened and read aloud. Bids may not be withdrawn after the closing time.

Bid packages are available upon request, by contacting Michelle Runtzel at 775-588-3548.

Dated: August 27, 2019

Michelle Runtzel, Business & Contracts Manager

INSTRUCTIONS TO BIDDER

INTENT OF INVITATION

In accordance with the terms and conditions provided in this bid document, it is the intent of this formal Invitation to Bid to receive bids from qualified Bidders for the items specified in this Contract.

LICENSE

The District will not award the contract to a person, Contractor, or subcontractor who, at the time of the bid, is not properly licensed under the provisions of Chapter 624 of Nevada Revised Statute (NRS) or if the contract would exceed the limit of their license. **Copies of Bidder's and subcontractor's license shall be attached to the Bid Proposal.** A subcontractor named by the Contractor who is not properly licensed for subcontractor's designated portion of the work shall be deemed unacceptable. If a subcontractor is deemed unacceptable, the Contractor shall provide an acceptable subcontractor before the award of the contract.

If, after awarding the contract, the public body discovers that the person to whom the contract was awarded is not licensed, or that the contract would exceed their license, the public body shall reject the bid and may accept the next lowest bid for that public work from a responsive and responsible Bidder without requiring that new bids be submitted. It is the Bidder's responsibility as a licensed Contractor to have the proper licenses at the time of bid. All questions concerning proper licenses and limits should be directed to the Nevada State Contractors Board (NSCB). The District may require from the apparent low Bidder a written letter from the NSCB verifying that the Contractor and his subcontractors are properly licensed to do the work as bid in this document.

BIDS

Bids shall be made on the Bid Form provided herein. All bids shall be properly executed and all items filled in; total bid price shall be stated both in words and in figures; the signature of all persons signing shall be in long hand. Erasures, interlineations or other corrections shall be authenticated by affixing in the margin immediately opposite the correction the initials of a person signing the bid. In case words and figures do not agree, the words shall govern and figures shall be disregarded. If the unit price and the total amount named by the Bidder for any item are not in agreement, the unit price alone shall be considered as representing the Bidder's intention, and the totals shall be corrected to conform thereto.

QUALIFICATION OF BIDDERS

The following elements, in addition to price, shall be given consideration in evaluating the qualifications of and degree of responsibility to be credited to the Bidder: (1) The ability, capacity and skill of the Bidder to perform the contract; (2) The character, integrity, reputation, judgment, experience, and efficiency of the Bidder; (3) Whether the Bidder can perform the contract within the times specified; (4) The quality of performance by the Bidder of previous contracts with the District and with other local government and state agencies, including, but not limited to, the relative costs, burdens, time and effort necessarily expended by the District or such agencies in securing satisfactory performance, notwithstanding that such performance may have been finally accepted by the District or such agencies; (5) The previous and existing

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

compliance by the Bidder with laws and regulations relating to the public contracts; (6) The Bidder's proposed subcontractors.

Each Bidder shall demonstrate to the satisfaction of the District that the Bidder has sufficient qualifications to perform the work under this contract. The burden to demonstrate such qualifications shall be on the Bidder. That a Bidder is licensed and registered as a Contractor in accordance with the laws of the State of Nevada (which is required in order for a Bidder to submit a bid hereunder). **Each Bidder must have successfully completed similar projects in the past 5 years and must submit the attached Contractor Experience Form.**

Each Bidder shall be skilled and regularly engaged in the general class and type of work called for under this contract. Bidder's shall provide for each and every crew at least one worker holding a Category 2 Collection Systems certification. It is the intention of the District to award this contract to a Bidder who furnishes satisfactory evidence of its key personnel's and its proposed subcontractors' requisite experience and ability and of sufficient capital, equipment, and labor to enable prosecution of the work successfully and properly and within the time named in the contract.

To determine the degree of responsibility to be credited to the Bidder, the District will weigh any evidence, whether submitted by the Bidder or obtained otherwise by the District, that the Bidder, the Bidder's key personnel available for employment in responsible charge of the work, and the Bidder's proposed subcontractors have performed satisfactorily other contracts of like nature, magnitude and comparable difficulty and comparable rates of progress.

BID SECURITY

A bid must be accompanied by Bid security made payable to KGID in an amount of 5% of Bidders maximum Bid price and in the form of a certified or bank check or a Bid Bond issued by a surety.

The Bid security of the Successful Bidder will be retained until such Bidder has executed the Contract Documents, furnished the required contract security and met the other conditions of the Notice of Award, whereupon the Bid security will be returned. If the Successful Bidder fails to execute and deliver the Contract Documents and furnish the required contract security within 15 days after the Notice of Award, KGID may annul the Notice of Award and the Bid Security of that Bidder will be forfeited. The Bid security of other Bidders whom KGID believes have a reasonable chance of receiving the award may be retained by KGID until the earlier of seven days after the Effective Date of the Agreement or 60 days after the Bid opening, whereupon Bid security furnished by such Bidders will be returned.

Bid security of other Bidders whom KGID believes do not have a reasonable chance of receiving the award will be returned within ten days after the Bid opening.

BID PREFERENCE - NRS 338.147

The District shall award a contract for public work to the Contractor who submits the best bid.

UNIT BID ITEMS

The preliminary opinion of quantities of work to be done as indicated by the unit bid items are approximate, and are given as a basis for the comparison of bids. The District does not

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

expressly, or by implication, agree that the actual amount of work will correspond therewith, but reserves the right to increase or decrease the quantity of any item or portion of the work or to omit portions of the work at the unit or lump sum prices stated in the bid form that may be deemed necessary or expedient by the District. The Bidder shall not at any time after the submittal of their bids have any claim for damages as a result of lowering of anticipated profits or the loss of profits because of any difference between the quantities of work actually done and those stated in the bidding sheets.

BIDDER shall include in the bid item or items of work, funds to allow for compensation for all work for which specific bid items are not provided. Each Bidder is cautioned against unbalancing his bid by including more pro rata share of his overhead and profit in any item. Each bid item should be priced to carry its share of the cost, overhead and profit.

BRAND NAMES "OR EQUAL"

Whenever any particular materials, process, and/or equipment are indicated or specified by patent, proprietary or brand name, or by name of manufacturer such wording will be deemed to be used for the purpose of facilitating description of the material, process, and/or equipment desired and will be deemed to be followed by the words, "or equal." Proof satisfactory to the District must be provided by the Bidder to show that the alternative product is, in fact, equal to the product required in the specifications.

SUBSTITUTIONS

Specifications are intended to show kind and quality required and not intended to be restrictive. Additional bids that are equal to, or exceed the requirements stated in this document are invited. Bidders desiring to submit more than one bid for items other than those specified shall observe the following procedure:

1. **Submit with the bid complete manufacturer's brochures of the actual items being offered, including pictures and/or dimensional drawings.**
2. Proof, satisfactory to the District, must be provided by Bidder to show that the product is equal to, or exceeds the bid specifications in design and performance.
3. Equivalent items may be subject to performance testing.

BIDDER'S REPRESENTATION

Each Bidder, by submitting a bid, represents that it has read and understands the bidding documents and that the bid is made in accordance therewith, and that it has obtained all information and responses relevant to the services requested herein and familiarized itself with the local conditions, laws and regulations under which the work is to be performed and have correlated this knowledge with the requirements of the bidding documents.

PRICING

Successful Bidder represents and warrants to the District that prices offered fairly reflect market cost savings resulting from this Agreement and that such prices or discounts are reasonably available to all other purchasers of services of like grade, quality, and quantity.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

EXAMINATION OF SITE

Bidder must satisfy themselves by personal examination of the location of the proposed work as to the accuracy of the estimate of the quantities of the work to be done, and shall not at any time after the submission of a bid dispute, complain of such estimate, nor assert that there was any misunderstanding in regard to the nature or amount of work to be done.

REQUEST FOR INFORMATION

Any requests for clarification or additional information regarding the submission of this Invitation to Bid shall be directed to:

Michelle Runtzel
Kingsbury GID
255 Kingsbury Grade
Stateline, NV 89449
michelle@kgid.org
Phone: 775-588-3548

CONTACT WITH THE DISTRICT DURING BIDDING PROCESS

Communication between a Bidder and the District staff regarding this bid is prohibited from the time the bid is advertised until the time it is posted on an agenda for award of the contract, except for questions pertaining to this Invitation to Bid which shall be addressed to the designated contact(s) specified above. Failure of a Bidder, or any of its representatives, to comply with this paragraph may result in its bid being rejected and/or considered for award.

PRE-BID CONFERENCE AND TOUR OF FACILITIES/SYSTEM

A pre-bid conference will not be held.

ADDENDA AND INTERPRETATIONS

If it becomes necessary to revise any part of this bid, addenda will be provided to all Bidders in written form. The District is not bound by any oral representations, clarifications, or changes made in the written requirements and/or specifications by the District's employees, unless such clarification or change is provided to Bidders in written addendum form.

BIDS ARE NOT TO CONTAIN CONFIDENTIAL/PROPRIETARY INFORMATION

Bids must contain sufficient information to be evaluated without reference to any confidential or proprietary information. Bidders shall not include any information in their bid that they would not want to be released to the public. Any bid submitted that is marked "Confidential" or "Proprietary", or that contains materials so marked, will be returned to the Bidder and will not be considered for award.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

PREVAILING WAGES AND CONTRACT

This is not a prevailing wage contract. If Contractor performs associated construction work in an amount over \$100,000 for the contract period, then wages for that work only shall be paid in accordance with the prevailing wages as determined by the Labor Commissioner in accord with NRS 338.020 and NRS 338.030, a copy of which is on file at the District's office and with the Labor Commissioner.

DOCUMENT REVIEW

Bids submitted in response to this invitation to bid may be reviewed after the formal bid opening has been completed. To review bid documents, an appointment must be made in advance to ensure that full consideration will be provided.

BID DOCUMENTS NECESSARY FOR SUBMITTAL

The Bid Form, all requested attachments, and the bid security (if required) shall be included in the envelope containing the bid. These documents, together, comprise a bid. Omission of, or failure to complete, any portion of the required documents at the obtained time of bid opening may be cause to reject the entire bid.

ADDITIONAL BID SUBMITTALS

Any additional agreements, terms, conditions, or exceptions to the bid requirements that are submitted with the Bidder's Bid Form may be considered substantial deviations from the bid requirements and be cause for rejection.

DESCRIPTIVE LITERATURE

Bidder should submit with its bid the latest printed specifications and advertising literature on the product(s) offered on the Bid Form.

SUBCONTRACTOR INFORMATION

The Bidder shall include the names of all subcontractors to be used for this work in the Agreement. Include names, addresses, and telephone numbers of all subcontractors and the specific work they will perform. Contractor shall hire no subcontractor unless such subcontractor meets all of the terms and conditions of this Contract. District reserves the right to approve subcontractors prior to subcontractor performing any of the work.

DURATION OF OFFER

All offers (bids) submitted in association with this Invitation to Bid shall be considered firm offers for a minimum of 90 calendar days after the date of bid opening in order to allow the District sufficient time to evaluate and obtain approval for award.

SUBMISSION OF BIDS

All bids must be submitted in a sealed envelope plainly marked with the name and address of the Bidder and the bid number and title. Bidders are requested to submit 1 original and 1 copy of the Bid Form and 1 copy of all requested attachments unless otherwise

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

specified. No responsibility will attach to the District, or any official or employee thereof, for the pre-opening of, post opening of, or the failure to open a bid not properly addressed and identified. **FAXED BIDS ARE NOT ALLOWED AND WILL NOT BE CONSIDERED.** Bidders and other interested parties are invited to attend the bid opening.

Deliver bids to:

Kingsbury GID
255 Kingsbury Grade, Ste A
Stateline, NV 89449
Bid No.: SC-2019-01
Bid Name: **Contract for Sanitary Sewer System Services**
Bid Opening Date: **10:00a.m., Wednesday, September 11, 2019**

HAND DELIVERY, US MAIL, EXPRESS DELIVERY (FEDEX OR UPS): Regardless of the method used for delivery, the Bidder shall be wholly responsible for the timely delivery of its bid.

WITHDRAWAL OF BID

Bidders may request withdrawal of a posted, sealed bid prior to the scheduled bid opening time, provided the request for withdrawal is submitted in writing. Withdrawn bids must be re-submitted and time-stamped in accordance with this bid document in order to be re-accepted.

No bids may be withdrawn for a period of 90 calendar days after the date of bid opening. All responsive and responsible bids received are considered firm offers during this period. The Bidder's offer will expire after 90 calendar days unless the offer is further extended in writing by the Bidder.

If a Bidder intended for award requests that its bid be withdrawn, that Bidder may be deemed non-responsive if responding to future invitations to bid or may be required to forfeit its bid bond (if applicable).

LOWEST RESPONSIVE AND RESPONSIBLE BIDDER

Bid will be awarded to the lowest responsive and responsible Bidder. The determination of the lowest responsive and responsible Bidder may be judged on all or some of the following factors: price, conformity to specifications, facilities and equipment, availability of repair parts, experience, terms of payment, qualifications, past performance, ability to meet response times, performance or delivery dates, quality and utility of services, supplies, materials or equipment offered and the adaptability of those services, supplies materials or equipment to the required purpose of the contract, and other objective and accountable factors which are reasonable. The District has the option to accept additional promotional specials, discounts and/or trade-in allowances offered by the successful Bidder during the term of the contract but these offers will not be a part of the determination of award of this bid unless otherwise specified.

In accordance with NRS 332.065.3 the District may re-award this contract if the successful Bidder is found to be in breach of the contract. Re-awarding the contract by the District is not a waiver of any liability of the initial Bidder awarded the contract.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

REJECTION OF BID

The DISTRICT reserves the right to reject any and all bids received by reason of this request.

DISQUALIFICATION OF BIDDERS

Bidders may be disqualified and their bids may be rejected for any of, but not limited to, the following causes:

- A. Failure to use the specified Bid Form furnished by the District.
- B. Lack of signature by an authorized representative.
- C. Failure to properly complete the Bid Form.
- D. Evidence of collusion among Bidders.
- E. Unauthorized alteration of the Bid form.
- F. Failure to disclose conflict of interest.

The District reserves the right to waive any minor informality or irregularity.

INSURANCE

The successful Bidder shall include the cost of the insurance coverages as defined in the General Conditions in its bid price(s). The successful Bidder shall provide the District with proof of insurance as specified within 10 working days after the District's request.

FISCAL FUNDING OUT

The District obligations under this Agreement are expressly subject to appropriation and/or approval of funds by its Board of Trustees. Further, in the event that funds are not appropriated in whole or in part sufficient for performance of the District's obligations under a resulting contract, or appropriated funds may not be expended due to the Board of Trustees spending limitations, then the Agreement shall thereafter become null and void by operation of law, and the District shall thereafter have no liability for compensation or damages to the Bidder in excess of the District's authorized appropriation for the resulting Contract or the applicable spending limit, which ever is less. The District shall notify the Bidder as soon as reasonably possible in the event of non-appropriation or in the event a spending limitation becomes applicable.

The funds appropriated for this contract are equal to or exceed the contract amount for the period in which this contract was awarded. For work to be completed in subsequent fiscal years, if any, the District will notify the Bidder of the appropriation of funds for such work after the adoption of the District's annual appropriation ordinance for those years.

The Bidder and the District agree and acknowledge as a part of this ITB, that no change order or other form or order or directive may be issued by the District which requires additional compensable work to be performed, which work causes the aggregate amount payable under a resulting contract to exceed the amount appropriated for the work requested herein, unless the Bidder has been given a written assurance by the District that lawful appropriations to cover the cost of the additional work have been made or unless such work is covered under a remedy-granting provision in a resulting contract.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

METHOD OF AWARD

Award will be made to the lowest responsive and responsible Bidder in aggregate (Bidder must bid on all items) contingent upon the submission of all requested documents after award within the timeliness specified, unless an extension is approved by the District.

COLLUSION AND ADVANCE DISCLOSURES

Pursuant to NRS 332.165 any evidences of agreement or collusion among Bidders and prospective Bidders acting to illegally restrain freedom of competition by agreement to bid a fixed price, or otherwise, shall render the bids of such Bidders void.

Advance disclosures of any information to any particular Bidder which gives that particular Bidder any advantage over any other interested Bidders, in advance of the bid opening, whether in response to advertising or an informal request for bids, made or permitted by a member of the governing body or an employee or representative thereof, shall operate to void all bids received in response to that particular request for bids.

CONFLICT OF INTEREST

The successful Bidder warrants that, to the best of its knowledge and belief, there are no agreements or affiliation that could give rise to an organizational conflict of interest.

The Bidder agrees that, if after the effective date of this contract, it discovers an organizational conflict of interest with respect to the successful Bidder or the successful Bidder's performance hereunder, it shall make an immediate and full disclosure in writing to the District. Such disclosure shall include a description of the action that the successful Bidder has taken or proposes to take to avoid, eliminate, or neutralize the conflict. The contract may be terminated by the District in the event such conflict would not be in the best interest of the District.

The successful Bidder further agrees that if a conflict of interest is identified prior to the execution of this contract, it will adequately avoid, eliminate, or neutralize the conflict in a manner satisfactory to the District.

In the event the successful Bidder was aware of an organizational conflict of interest any time prior to or after the execution of this contract and intentionally did not disclose the conflict to the District, the contract may be terminated for detail, or the District may invoke such other remedies as may be authorized by law.

TIE-BIDS

A tie-bid is defined as an instance where bids are received from 2 or more bidders who are the low Bidders, and their offers are identical. Bids must be identical in all evaluation areas; e.g., price, quality, delivery, terms, and ability to supply, etc. If any of these areas are not identical, it is not considered a tie-bid and the District can justify awarding to the Bidder with the lowest responsive and responsible bid.

The procedure for tie-bids is to hold a public drawing and award the bid to the winner of the draw in accordance with the Method of Award clause in the General Conditions. When a drawing is necessary, the Bidders involved will be contacted with the time and place of the

drawing. Attendance is not mandatory for the drawing. An impartial witness will be present at the drawing.

PROTESTS

A Bidder who bids on a contract may file a notice of protest regarding the awarding of the contract within 5 business days after the bid opening date. The notice of protest must include a written statement setting forth with specificity the reasons the Bidder filing the notice believes the applicable provisions of law were violated. A Bidder filing a notice to protest may be required by the District, at the time the notice of protest is filed, to post a bond with a good and solvent surety authorized to do business in this state or submit other security, in a form approved by the District, to the District who shall hold the bond or other security until a determination is made on the protest. A bond posted or other security submitted with a notice of protest must be in an amount equal to the lesser of:

- Twenty-five percent of the total value of the bid submitted by the Bidder filing the notice of protest; or
- Two hundred fifty thousand dollars.

The District will respond in writing to the protest. If the protest is upheld, the bond posted or other security submitted with the notice of protest will be returned to the Bidder who posted the bond or submitted the security. If the protest is rejected, a claim may be made against the bond or other security by the District in an amount equal to the expenses incurred by the District because of the unsuccessful protest. Any money remaining after the claim has been satisfied will be returned to the protestor who posted the bond or submitted the security.

The District is not liable for any costs, expenses, attorney's fees, loss of income or other damages sustained by the protestor in a bid process.

COMPLIANCE WITH LAW

Successful Bidder warrants that the materials to be furnished and the services to be rendered under this contract shall be manufactured, sold, used and rendered in compliance with all relevant federal, state, local law, orders, rules, ordinances, and regulations and in compliance with applicable international prohibitions on child labor. Successful Bidder certifies that with respect to the production of the articles and/or the performance of the services covered by this contract, it has fully complied with Sections, 6, 7, 12 and 15 of the Fair Labor Standards Act of 1938, as amended, and of regulations and orders of the United States Department of Labor under Section 14 thereof, if applicable.

Successful Bidder warrants that all equipment and materials delivered under this contract are in accordance with the latest OSHA requirements.

Successful Bidder warrants that in the performance of this contract, it will comply with all applicable U.S. Department of Transportation regulations on hazardous materials and any other pertinent federal, state, or local statutes, laws, rules, or regulations, and

Successful Bidder further agrees to save the District harmless from any loss, damage, fine, penalty, or expense whatsoever that the District may suffer as a result of Contractor's failure to comply with this warranty. The foregoing is in addition to and not in mitigation of any other requirements of this contract.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

FEDERAL, STATE, LOCAL LAWS

All Bidders will comply with all Federal, State and local laws relative to conducting business in Douglas County. The laws of the State of Nevada will govern as to the interpretation, validity, and effect of this bid, its award, and any contract entered into.

NOTICE OF AWARD

Within thirty (30) days from the date of bid opening the District shall mail by certified mail to the selected Contractor a "Notice of Award of Contract" directed to the address designated in the Bid. This Notice will inform the Contractor that the Contract is ready for execution. The contract shall include this Bid Document, any associated Addendums, and the Bid Form as signed by the successful Bidder.

INDEMNITY

The successful Bidder agrees, by entering into this contract, regardless of the coverage provided by any insurance policy, to pay all costs necessary to indemnify, defend, and hold the District harmless from any and all claims, demands, actions, attorney's fees, costs, and expenses based upon or arising out of any acts, errors, omissions, fault or negligence of the successful Bidder or its principals, employees, subcontractors or other agents while performing services under this contract. The successful Bidder shall indemnify, defend, and hold harmless the District for any attorney's fees or other costs of defense, even if the allegations of the claim are groundless, false or fraudulent.

INITIAL TERM

The initial term of the contract shall be sixty (60) months from Notice to Proceed.

CONTRACT EXTENSION

Upon mutual consent of both parties, this contract may be extended for an additional term of sixty (60) months.

*** END***

EXHIBIT A BID FORM

SANITARY SEWER SYSTEM SERVICES FOR KINGSBURY GENERAL IMPROVEMENT DISTRICT

The undersigned declares that a careful examination of the location of the proposed work has been performed, that the contract documents for the Sanitary Sewer System Services composed of the documents listed below have been carefully examined and are understood, and if awarded this contract will enter into a contract with the District. Bidder also proposes and agrees to furnish all labor, tools and equipment to perform all the work required to service the KGID sanitary sewer system in accordance with the Contractor documents, commencing the work when the Notice to Proceed is issued by the District and continuing for a period of five years, and that the full payment listed below for the work for the complete five-year period is accepted, to wit:

Contract Documents Include:

- Exhibit A – Bid Form
- Exhibit B – General Conditions
- Exhibit C – Technical Specifications
 - C1 – Pump Station and Force Main Operation and Maintenance
 - C2 – Sewer Cleaning and Maintenance
 - C3 – Pipeline Inspection
 - C4 – Manhole Inspection
- Exhibit D - Contract

Description	Quantity (5 year)	Unit Price	Total Price (5 years)
Pump Station and Force Main Operation and Maintenance including Emergency Response and Repair	1 LS		493,256.96
Sewer Cleaning – General	148,000 LF	.61	90,280.00
Sewer Cleaning with NDOT Temporary Occupancy Permit	2,000LF	2.17	4,340.00
Pipeline Inspection - General	105,333 LF	.67	70,573.11
Pipeline Inspection With NDOT Temporary Occupancy Permit	2,000 LF	2.23	4,460.00
Pipeline Inspection and Marking	10,000 LF	1.42	14,200.00
Manhole Inspections	400 EA	125.00	50,000.00
Total Amount in Figures			727,110.07

Total Amount in Words:

Seven Hundred Twenty Seven Thousand One Hundred Ten Dollars and 07/100

ATTACH LABOR & EQUIPMENT RATE SCHEDULE FOR FORCE ACCOUNT WORK

KINGSBURY GENERAL IMPROVEMENT DISTRICT
REQUEST FOR PROPOSAL FOR SANITARY SEWER SYSTEM SERVICES

Force Account Work rate is for bidding purposes only and should reflect the most commonly used labor classification for this type of work. Actual payments for Force Account work completed will be based on the Labor & Equipment Rate Schedule of the successful bidder.

The undersigned further declares that the only persons or parties interested in this Bid as principals are those named herein and that this Bid is not made in collusion with any persons, firm or corporation.

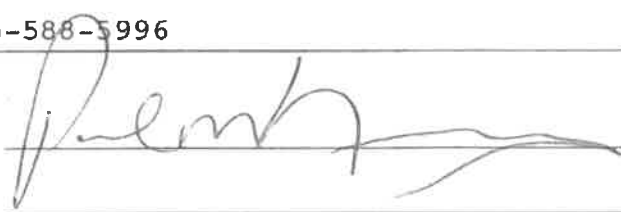
The undersigned further declares that they are a licensed contractor in the State of Nevada and that the license held is of the class required to perform the specified work.

CONTRACTOR'S LICENSE NO. 0050252 and 0058527

NAME OF FIRM Summit Plumbing CO., LLC

BUSINESS ADDRESS 1749 Timber CT.
Gardnerville, NV. 89410

TELEPHONE NUMBER 775-588-5996

SIGNATURE OF BIDDER(S) 

DATE September 10, 2019

Note: If Bidder is a corporation, the legal name of the corporation shall be set forth above together with the signature of the officer(s) authorized to sign contracts on behalf of the corporation. If Bidder is a partnership, the true name of the firm shall be set forth above together with the signature of the partner(s) authorized to sign contracts on behalf of the partnership. If Bidder is an individual, his or her signature shall be placed above. If signature is by an agent other than an officer of the corporation or member of the partnership, a Power of Attorney must be on file with the District prior to opening of Bids or shall be submitted with the Bid, otherwise the Bid will be disregarded as irregular and unauthorized.

*** END ***

CONTRACTOR EXPERIENCE FORM
(To be submitted with Bid Form)

COMPANY NAME Summit Plumbing CO., LLC

Provide list of experience

1. PROJECT: DCLTSA DATE COMPLETED: 2001 - present

NAME OF OWNER: Douglas County Lake Tahoe Sewer Authority

CONTACT PERSON: Rob Hopkins

PHONE NUMBER: 775-588-3558

SIZE OF SYSTEM: 25,000 Gravity 26 miles force main

PIPE DIAMETERS 6 - 24"

CONTRACT AMOUNT \$185,000.00

DESCRIPTION OF WORK COMPLETED Cleaning of all gravity sewer
mains, emergency call outs, force main repairs, inspections
of gravity runs

2. PROJECT: KGID DATE COMPLETED: 2001 - present

NAME OF OWNER: Kingsbury General Improvement District

CONTACT PERSON: Cameron McKay

PHONE NUMBER: 775-588-3548

SIZE OF SYSTEM: 20 Miles

PIPE DIAMETERS 6 - 15"

CONTRACT AMOUNT \$246,302.00

DESCRIPTION OF WORK COMPLETED Cleaning and camera of full district,
pump station maintenance and troubleshooting, emergency call
outs, station alarms, force main repairs

3. PROJECT: GRID DATE COMPLETED: 2005 - present

NAME OF OWNER: Gardnerville Ranchos Improvement District

CONTACT PERSON: Greg Reed

PHONE NUMBER: 775-265-2048

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

SIZE OF SYSTEM: 50 Mile gravity and force main

PIPE DIAMETERS 6 - 18"

CONTRACT AMOUNT Scheduled work up to 75,000 a year

DESCRIPTION OF WORK COMPLETED Sewer spill and pump station
containment, sewer cleaning and camera, sewer pipe repair

4. PROJECT: Douglas County DATE COMPLETED: 2006 - present

NAME OF OWNER: Douglas County Utilities

CONTACT PERSON: Phil Ritger

PHONE NUMBER: 775-782-9989

SIZE OF SYSTEM: 40 miles gravity and force main

PIPE DIAMETERS 6 - 24"

CONTRACT AMOUNT Scheduled work up to 50,000 a year

DESCRIPTION OF WORK COMPLETED
Sewer pipe repair, sewer spill clean up, wet well maintenance
and cleaning

5. PROJECT: RHGID DATE COMPLETED: 2001 - present

NAME OF OWNER: Roundhill General Improvement District

CONTACT PERSON: Andrew Hickman

PHONE NUMBER: 775-588-2571

SIZE OF SYSTEM: 50,000 feet

PIPE DIAMETERS 6 - 18"

CONTRACT AMOUNT Scheduled work up to 20,000 a year

DESCRIPTION OF WORK COMPLETED Sewer cleaning and camera,
emergency overflow's, wet well cleaning, sewer line repairs

DESIGNATION OF SUBCONTRACTORS
(to be submitted with bids)

Kingsbury General Improvement District
Sanitary Sewer System Services
SC-2019-01

Contractor shall list below all proposed subcontractors, which will be paid an amount exceeding five percent (5%) of the prime contractors total bid. As Applicable – if none: state “None”.

BID ITEM	CONTRACTOR NAME, ADDRESS, PHONE/FAX	CONTRACTOR LICENSE #	DESCRIPTION OF WORK
None	None	N/A	

If awarded the Contract, the CONTRACTOR will not be allowed to add a Subcontractor for an area of Work not listed which should have been listed in accordance with state law, unless the requirements for substitution of subcontractors per NRS 338.141 are met.

A Subcontractor, which was neither listed on one of the forms nor added in accordance with the requirements of NRS 338.141, will not be allowed on any Site where the Work will be performed.

SIGNATURE: _____

PRINT NAME: _____

COMPANY NAME: Summit Plumbing CO., LLC

DESIGNATION OF SUBCONTRACTORS
(to be submitted after bid opening)

Kingsbury General Improvement District
Sanitary Sewer System Services
SC-2019-01

Within two hours after completion of the opening of the bids, the general contractors who submitted the three lowest bids must provide a list of the name of each subcontractor who will provide labor or a portion of work or improvement to the prime contractor for which the subcontractor will be paid in an amount exceeding one percent (1%) of the prime contractor's total bid or \$50,000, whichever is greater, and the number of the license issued to the subcontractor pursuant to NRS Chapter 624. If a general contractor fails to submit such a list within the required time, his bid shall be deemed not responsive.

Contractor shall list below all proposed subcontractors, which will be paid an amount exceeding one percent (1%) of the prime contractor's total bid, or \$50,000, whichever is greater, as applicable – if none: state "None".

BID ITEM	CONTRACTOR NAME, ADDRESS, PHONE/FAX	CONTRACTOR LICENSE #	DESCRIPTION OF WORK
1	Arctic Electricians P.O. Box 1511 Stateline, NV. 89449 775-588-9232	Nevada 30697A	Electricians

If a Subcontractor is not listed for an area of Work on the "Designation of Subcontractors" forms, the Bidder shall thereby represent that he will perform such Work with his own forces. If awarded the Contract, the CONTRACTOR will not be allowed to add a Subcontractor for an area of Work not listed which should have been listed in accordance with state law, unless the requirements for substitution of subcontractors per NRS 338.141 are met.

A Subcontractor, which was neither listed on one of the forms nor added in accordance with the requirements of NRS 338.141, will not be allowed on any Site where the Work will be performed.

SIGNATURE: _____

PRINT NAME: Paul Kearney

COMPANY NAME: Summit Plumbing CO., LLC



1749 Timber Court • Gardnerville, NV 89410 • 775-588-5996 • 775-267-9987 • Fax: 775-782-6011
NV Lic.#'s 0050252 / 0058527 / 0076730 • CA Lic. #827733
Email: summitplumbingandseptic@gmail.com

September 10, 2019

Kingsbury General Improvement District
P.O. Box 2220
Stateline, NV. 89449

RE: Sanitary Sewer System Service

Here are the prices for labor and equipment.

LABOR RATES:

Forman - \$95.00 per man hour

Labor - \$80.00 per man hour

EQUIPMENT OPERATED:

2006 Vac Con - \$265.00/ hour

2002 Vac Con - \$250.00/ hour

1997 Vactor - \$265.00/hour

2006 4,000 Gallon Pumper - \$230.00/ hour

2003 3,600 Gallon Pumper - \$230.00/ hour

1988 2,500 Gallon Pumper - \$210.00/hour

2006 Backhoe Cat 420D - \$160.00 per hour

1997 Dump Truck - \$160.00 per hour

2010 CAT 305.5 Mini Excavator - \$160.00/hour

2008 CAT 270 Skid Steer - \$160.00/hour

NON-OPERATED Service Trucks - \$20.00/ hour

All equipment included one operator and dump fees are not included

SMALL EQUIPMENT AND HAND TOOLS:

Contractor owned small equipment and hand tools shall be available to KGID billed out at rates comparable to United Rental rates.

Southern Nevada Office
2310 Corporate Circle, Suite 200
Henderson, Nevada 89074
(702) 486-1100

STATE CONTRACTORS BOARD

Northern Nevada Office
5390 Kietzke Lane, Suite 102
Reno, Nevada 89511
(775) 688-1141

The Nevada State Contractors Board certifies that

SUMMIT PLUMBING CO LLC

Licensed since September 29, 2000

License No **0050252**

Is duly licensed as a contractor in the following classification(s):

PRINCIPALS:

PENNY KEARNEY, Manager
PENNY KEARNEY, Member
JOHN KEARNEY, Member, Qi
PAUL KEARNEY, Qi

C-1 Plumbing and Heating

LIMIT: \$750,000
EXPIRES: 09/30/2021



[Signature]
Chair, Nevada State Contractors Board

Southern Nevada Office
2310 Corporate Circle, Suite 200
Henderson, Nevada 89074
(702) 486-1100

Northern Nevada Office
5390 Kietzke Lane, Suite 102
Reno, Nevada 89511
(775) 688-1141

STATE CONTRACTORS BOARD

The Nevada State Contractors Board certifies that

SUMMIT PLUMBING CO LLC

Licensed since January 20, 2005

License No. **0058527**

Is duly licensed as a contractor in the following classification(s):

PRINCIPALS:

PENNY KEARNEY, Manager
PENNY KEARNEY, Member
JOHN KEARNEY, Member, QI
JEREMY WESTON, QI

A-15 Sewers, Drains and Pipes, A-7 Excavating and Grading

LIMIT: \$750,000
EXPIRES: 01/31/2021



Margaret Cavin
Chair, Nevada State Contractors Board

EXHIBIT B GENERAL CONDITIONS

DEFINITIONS

Wherever the term "District" appears, it shall be understood to mean the Kingsbury General Improvement District, Douglas County, Nevada, or its authorized agent or representative.

Wherever the term "Contractor" appears, it shall be understood to mean the party contracting with the District to perform the work.

"Bidder" means the organization(s) who are bidding for the work.

"Sewer" refers to the underground piping for the collection and transport of water-carried wastes from residences, business buildings, public buildings, and industrial facilities to a treatment facility or connecting to another system.

"Main Sewer" means any sewer in the District's sanitary sewer system that is not a private sewer lateral or force main, and shall be understood to mean a main sewer in which the flow is by gravity.

"Force Main" means any sewer that is flowing under pressure, typically connecting to a lift or pumping station.

"Service Connection" means a small sewer usually 4 to 6 inches in diameter, connecting individual residences or buildings to the public main sewer.

"Normal Working Hours" means Monday through Friday between the hours of 8:00 a.m. and 4:30 p.m.

"Owner" means the legal property owner.

BUSINESS LICENSES, PERMITS AND REGISTRATION

Prior to commencing performance under this contract, the Contractor shall ensure that it has obtained all required business licenses, permits and registrations required by the city, county, state and federal laws and regulations necessary for the performance of its services under this contract.

If circumstances arise in the performance of work under this contract that require services not within the licensing authority of the Contractor or its subcontractors, the District will be notified immediately of this fact so that the District can proceed with the necessary procurement of services for proper execution of the work. Under these circumstances the District or its authorized representative shall coordinate and supervise such work.

TAXES

The District is a political subdivision of the State of Nevada and under the provisions of Nevada Revised Statute N.R.S. Chapter 318 and is exempt from the payment of Sales and Use Tax. A copy of the tax exempt letter is available on request. The price(s) bid must be net, exclusive of these taxes.

COLLECTION AND PAYMENT OF SALES TAX

Contractors are required to possess a sales tax permit and shall collect and pay the taxes defined in NRS Chapters 372 and 374 if they sell tangible personal property in the State of Nevada. Permit application requirements are defined in NRS Chapter(s) 372.123.372.125 and 274.130.

DISCRIMINATION

The District is committed to promoting full and equal business opportunity for all persons. The Contractor acknowledges that the District has an obligation to ensure that public funds are not used to subsidize private discrimination. The Contractor recognizes that if they or their subcontractors are found guilty by an appropriate authority of refusing to hire or do business with an individual or company due to reasons of race, color, gender, ethnicity, disability, national origin, age or any other protected status, the District may declare the Contractor is in breach of the contract, terminate the contract, and designate the Contractor as non-responsible.

PERFORMANCE BOND AND PAYMENT BOND

Prior to execution of a contract, the Contractor shall furnish a "Faithful Performance Bond" in the amount of one-hundred percent (100%) of the bid price. The Contractor shall pay all premiums and costs of bonds. The Contractor shall require the attorney-in-fact who executes the bond on behalf of the surety to affix thereto a certified and current copy of their power of attorney. The Performance Bond prepared by a licensed non-resident agent must be countersigned by a resident (Nevada) agent per the provisions of NRS 680a.300. The Performance Bond must be issued by a certified surety listed in the Department of the Treasury, Fiscal Service, (Department Circular 570, Current Revision) or companies holding certificates of authority as acceptable sureties on Federal bonds and as acceptable reinsuring companies. The Performance Bond shall be sent to the District no later than 10 calendar days after notification of award. Bond shall name KINGSBURY GENERAL IMPROVEMENT DISTRICT as insured.

Alternately, based on past performance and payment, Contractor may be approved for a retention arrangement in lieu of the referenced bonds as defined below:

- a. After Contractor has satisfactorily performed sanitary sewer system services for KGID for a period of four (4) or more years, District may, at its option and on request of the Contractor, withhold from each payment to Contractor a ten percent (10%) retention in lieu of requiring a Performance Bond and a Payment Bond.
- b. If Contractor satisfactorily performs the work under the contract for one year, then the retention shall be returned within thirty (30) days after the end of the contract year.
- c. Retention will be made during each contract year in which bonds are not provided.

By mutual agreement between Contractor and District, the total contract price may be reduced from the Bid Price to reflect the three percent (3%) cost of the bonds that will not be purchased.

INSURANCE

The Contractor shall obtain at its own expense all required insurance as stated below from a company or companies with A.M Best's rating of A- or better. The Contractor shall not permit any subcontractor to commence any work until the same insurance requirements have been complied with by all subcontractors. Nothing contained in these insurance requirements is to be construed as limiting the extent of the Contractor's responsibility for payment of damages

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

resulting from its operations under this Contract. As evidence of specified insurance coverage, the District may, in lieu of actual policies, accept certificates issued by the insurance carrier showing such policies are in force for the specified period. Each policy or certificate will bear an endorsement or statement waiving right of cancellation or reduction in coverage without thirty (30) days' written notice to be delivered by certified or registered mail to the District. In case of breach of any provision of the section, the District, at its option, may take out and maintain at the expense of the Contractor, such insurance as the District may deem necessary and proper and may deduct the cost of such insurance from any monies that may be due or become due to the Contractor under this Contract.

Comprehensive General Liability Insurance: The Contractor shall submit written evidence that it has obtained full Comprehensive General Liability and Automobile Liability Insurance, in the amount off no less than \$1,000,000 combined single limit per occurrence and \$2,000,000 aggregate policy limit for all damages due to bodily injury, sickness, disease, or death, and damages arising out of injury to or destruction of property of others, including explosion, collapse, and underground exposure, all arising directly or indirectly out of, or in connections with the performance of Work under this Contract. Included in such insurance will be contractual coverage sufficiently broad to insure compliance with that provision entitled "Indemnity" hereinafter. Insurance for combined bodily injury and property damage will include as Additional Named Insureds the District and each of its officers, agents and employees.

Workers Compensation Insurance: Contractor shall submit written evidence that it and all subcontractors have obtained for the period of the Contract full Workers Compensation Insurance coverage for all persons whom they employ or may employ in carrying out the work under this Contract. The Contractor shall obtain a work certificate and/or a certificate issued by an insurer qualified to underwrite worker's compensation insurance in the State of Nevada, in accordance with NRS Chapters 616A-616D, inclusive, unless Contractor is a Sole Proprietor and shall be required to submit an affidavit indicating that it has not elected to be included in the terms, conditions and provisions of Chapters 616A-616D, inclusive, and is otherwise in compliance with those terms, conditions and provisions.

District Insurance: The District maintains insurance on various parts of the sewer pump station system for loss by fire or other causes. The Contractor shall become acquainted with the extent and terms of the District's coverage and obtain any similar insurance it deems necessary solely for its protection.

PERMITS AND REGULATIONS

Permits and licenses necessary for the prosecution of the work shall be obtained by the Contractor at Contractor's sole expense. The Contractor shall be acquainted with, and abide by, any requirements of these documents. The Contractor shall obtain any supplemental agreements or bonds required by any encroachment permit, and it shall give all notices and comply with all laws, ordinances, rules, and regulations bearing on the conduct of the work. If the Contractor observes that the specifications are at variance therewith, it shall promptly notify the District in writing, and any necessary changes shall be adjusted as provided in these contract documents for changes in the work. If the Contractor performs any work, knowing it to be contrary to such laws, ordinances, rules, and regulations and with or without such notice to the District, Contractor shall bear all costs, penalties and attorney's fees incidental thereto.

ASSIGNMENT/SUBLETTING OF SUBCONTRACTS

The Contractor shall ensure all subcontracts awarded under this contract incorporate all clauses and provisions required by this contract, including applicable "Representations and Certifications".

The Contractor shall only invoice for work completed by its subcontractor and shall make payments to subcontractors in a manner consistent with or more expeditious than the District's requirement for payment. If the Contractor fails to comply with this procedure, it will be proceeding at its own risk and may result in this contract subsequently being terminated.

Note: Should the Contractor assign or sublet any portion of these services, such assignment or subletting must be approved by the District at least five (5) days prior to the work being performed. Should the Contractor assign or sublet any portion of these services (with the consent of the District), the Contractor must confirm to the District that the Subcontractor has any an all permits and licenses required by virtue of this contract.

THE DISTRICT'S PROPERTY

All drawings, tools, jigs, dies, fixtures, materials, and other items supplied or paid for the District shall be and remain the property of the District; and the District shall have the right to enter Contractor's premises and remove any such property at any time without being liable for trespass or damages of any sort.

All such items shall be used only in the performance of work under this contract unless the District consents otherwise in writing.

Material made in accordance with the District's requirements shall not be furnished or quoted by Contractor to any other person or concern without the District's prior written consent.

Contractor shall have the obligation to maintain any and all property furnished by the District to Contractor and shall be responsible for all loss or damage to said property except for normal wear and tear.

ACCESS TO SANITARY SEWER SYSTEM FACILITIES

All easements and rights-of-way for the purpose of operation, maintenance, or construction activities including ingress and egress have been obtained by the District. Copies of any agreements in connection with them are on file at the District's office. Work within these easements and rights-of-way of any Federal, State, County, or local agency are subject to the requirements of the agency having jurisdiction.

The Contractor shall be acquainted with, and abide by, all requirements and provisions of said agreements and permits.

The Contractor shall confine its operations to the limits of the easements or rights-of-way and shall remove, protect and replace all fences or other items encountered on private or public property.

PUBLIC RECORDS

The District is a Public Agency as defined by State Law, and as such, is subject to the Nevada Public Records Law (NRS Chapter 239). Under the law, all of the District's records are public records (unless otherwise declared by law to be confidential) and are subject to inspection and copying by any person. However, in accordance with NRS 332.061 (2), a bid that requires negotiation or evaluation by the District may not be disclosed until the bid is recommended for award of a contract.

USE BY OTHER GOVERNMENT ENTITIES

NRS 332.195 states that local governments and the State of Nevada may use the contracts of other local governments within Nevada, if approved by the Contractor. The local government that originally awarded the contract is not liable for the obligations of the local government which uses the contract.

IMMUNITY FOR INCORRECT DATE GENERATION

The District, its officers and employees shall be immune for any breach of this contract caused by an incorrect date being produced, calculated or generated by a computer or other information system that is owned or operated by the District, its officers or employees, regardless of the cause of the error (reference NRS 41.0321)

ETHICAL BEHAVIOR

Notwithstanding the Contractor's obligation to comply with all requirements, terms and conditions contained in this contract, the Contractor is encouraged to conduct an ongoing program to ensure the Contractor and its subcontractor employees are aware of, understand and practice ethical behavior and conduct themselves in an unbiased and objective manner. Situations may arise where employees of the Contractor or subcontractor may review documentation, participate in discussions, and help execute actions or otherwise exert influence on decisions which could involve competitors. In such situations, involved Contractor or subcontractor employees shall refrain from making any statement or taking action which could be construed as demonstrating bias against a competitor.

ASSIGNMENT OF CONTRACTUAL RIGHTS

The Contractor will not assign, transfer, convey or otherwise dispose of the contract or its right, title, or interest in, or to the same, or any part thereof, without previous written consent of the District and any sureties.

EMPLOYEES OF CONTRACTOR

The Contractor shall employ and furnish duly qualified and experienced personnel to carry out the work to be performed by the Contractor under this Contract. The Contractor shall be unconditionally responsible for the payment of wages and salaries to all employees of Contractor and any other monies and benefits due to Contractor's employees. The Contractor shall exonerate, indemnify and hold harmless District from and against, and shall assume full responsibility for the payment of all Federal, State, and local taxes or contributions imposed or required under employment insurance, social security and income tax laws, with respect to the Contractor's employees engaged in the performance of this contract. The Contractor shall, prior

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

to commencement of work, submit evidence of compliance with the Employers Insurance Co. of Nevada requirements, including insurance coverage.

CONTRACTOR'S OFFICE AND COMMUNICATION

The Contractor shall maintain either a commercial or residential office within Douglas County, Nevada. The District shall have access to all records pertaining to the operation and maintenance of the sanitary sewer system, which shall be kept in the Contractor's office.

The Contractor shall maintain a two-way radio system in each vehicle regularly employed by the Contractor in prosecution of the work that is tied into the Contractor's office or with a cellular phone with adequate coverage in the project work.

PURCHASE ORDERS

The Purchasing and Contracts Department will issue a purchase order(s) which will authorize the Contractor to deliver and invoice for the product(s) and/or service(s) offered.

It may be necessary from time to time for the Contractor to obtain assistance from manufacturer's specialists and other specially-skilled personnel for the proper execution of the work. Should such assistance be required, the District will authorize approved work by the issuance of a purchase order directly to the outside specialist. The Contractor shall coordinate or supervise the work obtained through outside services.

SUBMITTALS

The Contractor shall complete all submittals within 14 calendar days of the Notice to Proceed.

CONTRACTOR EMPLOYEE SUPERVISION

To avoid the occurrence or perception of a personal services contract, the Contractor employees shall not be directly supervised by the District. All individual Contractor employee assignments, and daily work direction, shall be given by the Contractor. If the Contractor believes any District action or communication given could be construed as the District directing the supervision of its personnel, the Contractor shall immediately notify the District Contracts Administrator, in writing, of this situation.

The Contractor shall ensure its employees do not hold themselves out as employees, agents, or representatives of the District. Throughout performance of this contract, the Contractor shall ensure its employees clearly identify themselves as employees of the Contractor.

The Contractor shall maintain records which document actions it has taken to ensure its employees are made aware of and fully understand the requirements of this clause. The substance of this clause shall be included in all subcontracts placed for any effort under this contract.

SUPERINTENDENCE AND PERSONNEL

The Contractor shall designate in writing, before starting work, the authorized representatives who shall have complete authority to represent and act for the Contractor. An authorized representative shall be readily available at all times. The Contractor is solely responsible at all

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

times for the superintendence of the work and for its safety and progress. The Contractor shall provide sufficient experienced and trained personnel to do the work outlined in this Contract and shall not employ on the work any unfit person or anyone not skilled in the work assigned to him or her. Neither party shall employ or hire any employees of the other party without said other party's consent.

One person on behalf of the Contractor must be available at all times for response within twenty (20) minutes should emergencies arise, and additional personnel shall be available as needed to correct such emergencies. The Contractor shall inform the District of the names, addresses, telephone and cell phone numbers of the person(s) to contact in the event emergency work is needed. Any change to this contact information shall be provided immediately to the District in writing.

Emergencies are defined below under "Emergency Work".

EMERGENCY WORK

Except for emergencies at the pump stations, one person on behalf of the Contractor must be available at all times for response within thirty (30) minutes should emergencies arise, and additional personnel shall be available as needed to correct such emergencies. Emergencies at the pump station must have a twenty (20) minute response time. The Contractor shall inform the District of the names, addresses, telephone and cell phone numbers of the person(s) to contact in the event emergency work is needed. Any change to this contact information shall be provided immediately to the District in writing.

Emergencies are defined as:

- An overflow or abnormal condition that could result in an overflow of sewage from the sewer system, including the sewer pump stations (except privately-owned facilities);
- An event hazardous to the health and/or safety of the public;
- Any malfunction in the sewer system, including sewer pump station(s) that would cause additional damage or malfunction should repairs or corrective measures be postponed.

Should a dispute arise as to the occurrence of an emergency situation, the decision of the District shall be final and the Contractor shall proceed accordingly.

District or, in the case of a pump station emergency, pump station alarm company shall notify for immediate mobilization for emergency work and will provide written confirmation including any notifications that are needed to outside agencies. The District shall provide Contractor with a list of on-call District staff. In the event the Contractor is notified by someone other than the District, Contractor shall notify the District of the emergency condition.

CONTRACT MANAGEMENT

For the work performed under the contract, a District representative will serve as the point of contact for the purposes of:

- a. Monitoring the Contractor's technical performance of assigned tasks.
- b. Preliminary determination of the acceptability of all reports and data specified for the respective tasks.
- c. Review and approval of cost/pricing estimates for prospective tasks in accordance with the contract provisions and as defined by the Statement of Work.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

- d. Matters relating to prices, terms and conditions, quantities to be supplied, delivery schedule and financial adjustments.
- e. Agreements between the parties, which by their nature effect a change to the contract, shall only be binding upon the parties when such agreement or actions are specifically authorized in writing by the District's Representative.
- f. All correspondence and communications, pertaining to this contract, between the District and the Contractor shall be directed to the District's Representative.

WORK ISSUED

Any work/order issued during the effective period of this contract and not completed within that period shall be completed by the Contractor within the time specified in the order. This contract shall govern the Contractor and the District's rights and obligations with respect to that work/order to the same extent as if the work/order was completed during the contract's effective period provided that the Contractor shall not be required to make any deliveries or perform any services under this contract after the end of the period of performance.

SECURITY AND SAFETY

The Contractor shall be solely and completely responsible for conditions of the jobsite, including safety of all persons and property during performance of the work. Safety provisions shall conform to all present, amended and future applicable Federal, State, County and local laws, ordinances, and codes, and to the rules and regulations established by the Nevada Department of Industrial Safety, and to other rules of law applicable to the work. Contractor shall provide copy of its Health and Safety Plan to the District, which should address confined space entry and hazardous materials handling as well.

The Contractor shall furnish, erect, and maintain at all times substantial barricades, fences, signs, or other adequate protection, shall furnish and operate warning lights, and shall provide flagmen and signs as may be necessary to ensure the safety of the public and workers.

The Contractor shall provide at the jobsite such equipment and medical facilities as are necessary to supply first-aid service to anyone who may be injured in connection with the work. The Contractor must promptly report in writing to the District all accidents whatsoever arising out of, or in connection with, the performance of the work, whether on, or adjacent to, the work site, giving full details and the names, addresses and statements of witnesses. In addition, if death or serious injuries or serious damages occur, the accident must be reported immediately by telephone or messenger to the District. If any claim is made by anyone against the Contractor or any subcontractor on account of any accident, the Contractor shall promptly report the facts in writing to the District, giving full details of the claim.

INDEMNITY

Contractor shall indemnify and hold the District free and harmless against any suit, action, claim, demand, lien, loss, damage, fine, judgment or decree and any expenses connected therewith, including reasonable attorney's fees and all costs for or on account of the violation of person, including workers, or damage to any property which may arise from the work or operations of Contractor under this Contract.

EXISTING INFORMATION

The District will furnish to the Contractor available existing information for the sanitary sewer system as is reasonably necessary for execution of the Work. Copies of instruction manuals containing certain as-built drawings, equipment parts lists, equipment operations and maintenance recommendations and requirements, lubrication requirements, and other pertinent information for sanitary sewer system operations and maintenance. Manuals shall remain the property of the District.

Occasionally, the District may issue new instructions for operation of certain equipment in the system and copies of pertinent instructions will be furnished to the Contractor. The Contractor shall conduct work in accordance with the recommendations and requirements of the various equipment or material manufacturers and the District's written instructions.

Should the Contractor be in doubt as to the meaning of any information contained in the plans, drawings, instructions, or specifications, or should it find any errors or omissions therein, it shall immediately notify the District. The District will promptly investigate and will furnish the Contractor with any additional instructions as may be required.

PRESERVATION OF PROPERTY

The Contractor shall take whatever precautions necessary to prevent damage to all existing improvements, including aboveground and underground utilities, and if applicable, any other improvements, machinery, equipment, boxes, buildings, and structures, the District's property, adjacent property and any other improvements or facilities within or adjacent to the work. If such improvements or property are injured or damaged by reason of the Contractor's operations, they shall be replaced and/or restored at the Contractor's expense, to a condition at least as good as the condition as they were prior to the start of the Contractor's operations. Where applicable, the Contractor shall examine all relevant structures over which it will move its materials and equipment, and before using them, shall properly strengthen such structures when and where necessary. The Contractor will be held responsible for any and all injury or damage to such structures caused by reason of its operations. The fact that any pipe or other underground facility is not shown or not accurately shown on the record drawings shall not relieve the Contractor of its responsibility under this Contract. It shall be the Contractor's responsibility to ascertain the existence of any underground improvements or facilities that may be subject to damage by reason of its operation.

Contractor shall provide a video inspection record of all pipe, manhole, pump station facilities, and any other sanitary sewer construction prior to the start of any work. This video inspection should document existing conditions at and around the construction site including any above-ground facilities.

PROTECTION OF WORK

Contractor shall continuously maintain adequate protection of all its work from damage. It shall make good any such damage, injury, or loss, except such as may be directly due to an error in the Contract Documents or caused by agents or employees of the District.

ORDER OF PRECEDENCE

In the event of any inconsistency or conflict between or among the provisions of this contract, such inconsistency or conflict shall be resolved by the following descending order of preference:

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

- Order-specific provisions which are typed or handwritten on Purchase Orders as additions to the pre-printed terms;
- Documents incorporated by reference on the face page(s) of the Purchase Order;
- Agreement
- General Conditions
- Invitation to Bid
- Technical Specifications
- Bid

In cases of ambiguity in the specifications/scope of services required herein, exhibits, appendixes or other documents included and incorporated under this contract, the Contractor must, before proceeding, consult the District, whose written interpretation shall be final.

INSPECTION

In the performance of the work included in this Contract, the Contractor is an independent contractor, with the authority to control and direct the performance of the details of the work, the District being interested only in the results obtained. The work herein shall, nevertheless, meet the approval of the District and be subject to the general right of inspection and supervision herein provided to the District to secure the satisfactory completion thereof. The actual performance and superintendence of all work hereunder shall be by the Contractor, but the District shall be privileged to designate a representative or representatives who shall at all times have access to the premises for the purpose of making tests or inspecting the work performed by the Contractor, in order to determine whether, in the District's opinion, such work is being performed by the Contractor in accordance with the provisions of this Contract. Such representative or representatives shall be empowered to act for the District in all matters relating to Contractor's performance of the work herein undertaken.

All materials and workmanship shall be subject to inspection and test at all reasonable times and places by the District before during and after performance and delivery. The District may require Contractor to repair, replace or reimburse the purchase price of rejected materials or the District may accept any materials and upon discovery of nonconformance, inspection, transportation, repackaging, and/or re-inspection by the District shall be at Contractor's expense. Contractor shall furnish without additional charge all reasonable facilities, information and assistance necessary for the safe and convenient inspection and tests required by the inspectors in the performance of their duty.

The performance by the Contractor and quality of work delivered, including services rendered and any documentation or written material complied shall be subject to inspection, review and acceptance by the District or representative.

The District's failure to inspect does not relieve Contractor of any responsibility to perform according to the terms of the contract.

EQUIPMENT & PRODUCT SERVICE AND INSPECTION

Prior to delivery, all equipment or products shall be completely inspected and serviced by the delivering dealer and/or the manufacturer's pre-delivery service center. A copy of the manufacturer's standard pre-delivery service center and a copy of the manufacturer's standard pre-delivery service check list shall be completed for the product, signed by a representative of the organization performing the inspection/service and delivered with the product.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

The product will be inspected at time of delivery, by an authorized representative of the District, for workmanship appearance, proper functioning of all equipment and systems, and conformance to all manufactures requirements. Payment and/or the commencement of discount period (if applicable) will not be made until the corrective action is made, the product re-inspected and accepted. If the product is accepted at delivery and later rejected because of deficiencies, it shall be the dealer's responsibility to pick up the product, make the necessary corrections and redeliver the product for re-inspection and acceptance.

FURNISHING OF EQUIPMENT

The Contractor shall furnish, at Contractor's own expense, all materials, equipment, and other items necessary to complete work for this Contract except as is expressly set forth otherwise in the General Conditions and Technical Specifications. The District shall make every attempt to provide space for Contractor's equipment on site. However, the District shall not be responsible for or be held liable for any damage to persons or property consequent upon the use, misuse, or failure of any equipment, or materials used by the Contractor or any of the Contractor's employees or subcontractors, servants or agents, even though such equipment or materials be furnished, rented, or loaned to the Contractor by the District. The acceptance or use of any such equipment or materials by the Contractor or any of the Contractor's employees or subcontractors is an acceptance of full responsibility for any consequences of the foregoing. In addition, The Contractor agrees to exonerate, indemnify and hold the District harmless from and against any and all claims for damage whatsoever resulting from the use, misuse, or failure of such equipment or materials, whether such damage be to the employee, servant, agent or property of Contractor, or other contractors, of the District, or of other persons.

PRODUCTS

New Product: A new product is defined as a product that is made up completely of unused, genuine, original parts. The product shall not have been operated for any purpose other than routine operational testing. A demonstrator product does not meet this definition and is not acceptable.

Reconditioned Product: Reconditioned products are acceptable for this bid. A reconditioned product is defined as a product that, although it may contain some used components, has been completely disassembled and reassembled including all cleaning, adjustment, and replacement of components necessary to make the product capable of having exactly the same guarantee as a new product. The reconditioned product must be certified by the Contractor's standard maintenance agreement at rates that are no higher than the rates for a new product.

DAMAGED OR DEFECTIVE PRODUCTS

The Contractor shall replace, at no cost to the District, damaged or defective products within 7 calendar days(s) working days(s) hour(s) after notice. This shall include freight and any and all other associated costs. Failure to do so will cause such products to be procured from another supplier. If the product is procured from another supplier, the Contractor shall pay the District any difference between the bid price and the price paid to the other supplier.

Contractor shall at its own expense repair or replace, to the satisfaction of the District, any of its work that proves defective in workmanship or materials. Further, the Contractor shall repair any damage to existing facilities resulting from its work.

OWNERSHIP OF REMOVED MATERIALS

Unless otherwise specifically stated in the Contract documents, any existing equipment or materials removed by the Contractor during the course of the work shall remain the property of the District. Equipment and materials shall be removed with care to prevent unnecessary damage and shall be neatly stored as directed by the District.

CONTRACTOR NON-COMPLIANCE WITH CONTRACT

Contractor's non-compliance with any requirement, term or condition contained in this contract may result in the District's:

- Terminating this contract, in whole or part, for convenience or cause;
- Withholding payments;
- Initiating suspension or debarment action against the Contractor; and
- Initiating other action, as appropriate.

In addition, Contractor's non-compliance with any statutory requirement included in this contract, may result in the Contractor and its employees and subcontractors being (under national, state and/or local laws, statutes or regulations) fined and/or imprisoned, or incurring other sanctions.

FORCE MAJEURE

The Contractor shall be excused from performance hereunder during the time and to the extent that it is prevented from obtaining, delivering, or performing in the customary manner, by acts of God, fire, war, loss or shortage of transportation facilities, lockout or commandeering of raw materials, products, plants or facilities by the government. The Contractor shall provide the District satisfactory evidence that non performance is due to cause other than fault or negligence on its part.

FAILURE TO DELIVER

In the event that the Contractor fails to deliver the product and/or service in accordance with the terms and conditions of the Contract, the District shall have the option to either terminate the contract or temporarily procure the product and/or service from another supplier, the Contractor shall pay to the District any difference between the bid price and the price paid to the other supplier. The District, after providing written notice to the Contractor, without prejudice to any other course of action that it may have, will perform or have performed by other forces all or any portion of the work and may deduct the costs thereof from the monies due, or to become due, to the Contractor under this Contract.

TERMINATION FOR CONVENIENCE

Notwithstanding anything herein to the contrary, in the event that the District terminates the contract, in whole or in part, at any time, the corresponding portion of this contract may be terminated for convenience by the District by written notice stating the extent and the effective date, and such termination shall not constitute default. In the event of partial termination, the Contractor is not excused from performance of the non-terminated balance of work under the contract. The effective date will be at least thirty (30) days from the receipt of notice unless, an earlier date is mutually agreed upon by the parties.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

In the event of termination for convenience by the District, the Contractor shall be reimbursed for actual, reasonable, substantiated and allowable costs, plus a reasonable profit for work performed to date of termination. The District may take immediate possession of all work so performed upon written notice of termination to the Contractor.

Contractor's obligations, including but not limited to obligations under the warranty, proprietary rights, infringement, and indemnity against claims provisions of this contract, shall survive such termination.

TERMINATION FOR CAUSE

Time is of the essence in performance of selected services under this contract. The District may, by a seven (7) day written notice of default to the Contractor, terminate this contract in whole or in part if the Contractor fails to:

- a. Deliver the supplies or to perform the services within the time specified in this contract or any extension,
- b. Make progress, so as to endanger performance of this contract
- c. Provide adequate assurance of future performance,
- d. Perform any of the other provisions of this contract, or
- e. Meet its financial obligations to its employees, suppliers, and subcontractors.

The District's right to terminate this contract under subparagraphs (b) and (c) above, may be exercised if the Contractor does not initiate and diligently pursue all reasonable efforts to correct such failure within ten (10) days after receipt of the notice from the District specifying the failure.

In the event of partial termination, Contractor is not excused from performance of the non-terminated balance of work under the contract.

In the event of Contractor's default hereunder, the District may exercise any or all rights accruing to it, both at law, including without limitation, those set forth in Article 2 of the Uniform Commercial Code, or in equity.

If the Contractor should be adjudged bankrupt, or if it should make a general assignment for the benefit of its creditors, or if a receiver should be appointed on account of its insolvency, or if it should persistently or repeatedly refuse or fail to supply enough properly skilled workmen or proper materials, or it fails to make prompt payment to subcontractors or for material or labor, or persistently disregards laws, ordinances, or the instructions of the District, or is otherwise guilty of a substantial violation of any provision of this Contract, then the District may, without prejudice to another remedy, and after providing the Contractor written notice, terminate the Contract. In such case, the Contractor shall not be entitled to receive any further payment.

SITE CLEANUP

The Contractor shall, at its own expense, promptly remove from the District's property and from all other lands affected by the Work, all rubbish and waste materials resulting from its operations. It shall leave such lands in a neat and orderly condition that is at least as good as the condition in which it was found prior to Contractor's operations or better.

AUDITS

The performance of this contract by the Contractor is subject to review by the District to insure contract compliance. The Contractor agrees to provide the District any and all information requested that relates to the performance of the contract. All requests for information will be in writing to the Contractor. Time is of the essence during the audit process. Failure to provide the information requested within the timeline provided in the written information request may be considered a material breach of contract and may be cause for suspension and/or termination of the contract.

MEASUREMENT AND PAYMENT

Pump Station and Force Main Operation and Maintenance – Payment will be made at the contract lump sum price for routine maintenance associated with the Pump Station and Force Main Operation and Maintenance and shall be considered full payment for providing the labor, equipment and materials to perform this work, in accordance with the specifications, payable on a percent complete basis for a one-year period, repeatable for each year of the contract. It is expected that percent complete will be 1/12 of the annual scope of work per calendar month. This item includes but is not limited to: daily pump station visits and inspection, maintenance, repair and adjustments to equipment to ensure continual and efficient operation, ability to meet response times, minor repairs which ordinarily require two (2) work hours or less for skilled and qualified workmen to complete, cleaning of pump stations, weekly standby generator operation including power failure simulation testing, central alarm system testing, removal and disposal of materials removed from bi-annual wet well cleanings and completion of inspection records.

Sewer Cleaning – Sewer cleaning will be measured horizontally per linear feet along the centerline of pipe from the center of the downstream manhole to the center of the upstream manhole. Payment shall be made at the contract unit price per linear foot and shall be full compensation for furnishing all materials, labor, equipment, traffic control and tools necessary to complete the work. This item includes, but is not limited to: hydroflush and clean sewer main lines, manhole & rodhole cleaning, traffic control and debris removal and disposal.

Sewer Cleaning requiring NDOT Temporary Occupancy Permit – Sewer cleaning will be measured horizontally per linear feet along the centerline of pipe from the center of the downstream manhole to the center of the upstream manhole. Payment shall be made at the contract unit price per linear foot and shall be full compensation for furnishing all materials, labor, equipment, traffic control and tools necessary to complete the work. This item includes, but is not limited to: hydroflush and clean sewer main lines, manhole & rodhole cleaning, traffic control within the NDOT right-of-way, permitting costs and debris removal and disposal.

Pipeline Inspection– Pipeline inspection will be measured horizontally per linear foot, regardless of diameter, along the centerline of pipe from the center of the downstream manhole to the center of the upstream manhole. Payment shall be made at the contract unit price per linear foot and shall be full compensation for furnishing all materials, labor, equipment, traffic control and tools necessary to complete the work. This item includes, but is not limited to: mobilization, CCTV Inspection, Video Recording, documentation, report preparation and traffic control.

Pipeline Inspection requiring NDOT Temporary Occupancy Permit – Pipeline inspection will be measured horizontally per linear foot, regardless of diameter, along the centerline of pipe from the center of the downstream manhole to the center of the upstream manhole. Payment shall be made at the contract unit price per linear foot and shall be full compensation for furnishing all materials, labor, equipment, traffic control and tools necessary to complete the work. This item

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

includes, but is not limited to: mobilization, CCTV Inspection, Video Recording, documentation, report preparation and traffic control within the NDOT right-of-way.

Pipeline Inspection with Marking – Pipeline inspection will be measured horizontally per linear foot, regardless of diameter, along the centerline of pipe from the center of the downstream manhole to the center of the upstream manhole. Payment shall be made at the contract unit price per linear foot and shall be full compensation for furnishing all materials, labor, equipment, traffic control and tools necessary to complete the work. This item includes, but is not limited to: mobilization, CCTV Inspection, Video Recording, pavement marking, documentation, report preparation and traffic control.

Manhole Inspections – Manhole inspections shall be measured per each inspected. Payment shall be made at the contract unit price per each, regardless of diameter and shall be full compensation for furnishing all materials, labor, equipment, traffic control and tools necessary to complete the work. This item includes, but is not limited to: mobilization, completion of Manhole Inspection logs, reports and photographs. This pay item shall be completed and billed in conjunction with sewer cleaning activities unless directed otherwise by the District.

Force Account Work – Payment will be made at the Labor & Equipment Rate Schedule on the basis of the per hour, per person rate for force account work and shall be considered full payment for providing the labor, equipment, and traffic control necessary to perform this work, in accordance with the specifications. Materials shall be billed by suppliers directly to the District when possible. When the Contractor uses materials from its own inventory, the District shall be billed at cost of materials plus ten (10) percent. Use of equipment will be billed and paid based on the size and type of said equipment, the number of hours operated, and the per hour rate for such operation.

MONTHLY INVOICES FROM CONTRACTOR

On or about the 10th day of each month, the Contractor shall submit an invoice to the District for work performed during the preceding monthly period. All invoices should include the following information:

- Company Name;
- Complete Address (including street, city, state, and zip code);
- Telephone Number;
- Contact Person;
- Analyses (number and type/method) performed and the unit rate for each analysis (including dates of samples analyses);
- Copies of COC forms as backup payment;
- Purchase Order Number;
- Company's Tax Identification Number;
- Bid Number and Bid Name;
- Itemized description, pricing and total amount due (excluding Sales and Use Tax);
- Percentage Discounts/Payment Terms (if offered);
- Company's Invoice Number;
- Percent complete amount for routine operations and maintenance work as per the Contract;
- Invoices for any work performed during the monthly period. Invoices shall clearly describe the nature and location of the extra work, as well as the number of hours of

labor and billable equipment expended beyond those included under the contract.

Material charges shall be substantiated by valid copies of vendor's invoices.

- Invoices shall be signed by the Contractor or his authorized agent.
- The District may require backup documentation on any invoice submitted for extra work and may refuse or reduce payment for unsubstantiated work.
- Cost for any materials purchased during the monthly period.
- Vendor invoices shall be attached. Payment to the Contractor shall not be construed to be an acceptance of any defective work or improper material.
- Payments to the Contractor will be made at the next monthly regularly-scheduled meeting of the KGID following the month during which the invoice is submitted.
- Contractor's daily record of inspections and work performed on pump stations as detailed in Paragraph 3.3 of the Technical Specification – Pump Station and Force Main Operation and Maintenance.

Invoices are to be sent to the location as identified in the purchase order(s). Invoices are to be sent within 90 calendar days of the delivery of the product or completion of the work. Invoices for payment not submitted within this time period will not be considered for payment. Payment of invoices will be made within 30 calendar days, unless otherwise specified, after receipt of an accurate invoice that has been reviewed and approved by the applicable department's authorized representative.

The Contractor is responsible to insure that all invoices submitted for payment are completed with the above information and in strict accordance with the price(s) offered on the Bid Form. The District reserves the right to return invoices "unpaid" with insufficient information. If overcharges are found, the District may declare the Contractor in breach of the contract, terminate the contract, and designate the Contractor as non-responsible if responding to future invitations to bid.

PARTIAL PAYMENT

Partial payments are not allowed. Partial payments requests will be accepted only at the sole discretion of the District.

PAYMENTS WITHHELD

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

- a. Defective work not remedied;
- b. Claims filed or reasonable evidence indicating probable filing of claims;
- c. Failure of the Contractor to make payments properly to subcontractors or for material or labor; or
- d. Damage to another Contractor.

When the above grounds are removed, the payment shall be made for amounts withheld because of them.

PAYMENT OF TAXES

The Contract prices paid for the work shall include full compensation for payment of all taxes, whether imposed by Federal, State, or local governments.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

WARRANTY

The Contractor shall warrant all workmanship, materials, and equipment they have furnished for a period of 1 year after the final acceptance of the equipment and/or materials. If during the guarantee period, any defect or faulty materials are found, Contractor shall immediately, upon notification by the District, proceed at its own expense to replace and repair same together with any damage to all finished, fixtures, equipment, and furnishings that may be damaged as a result of this defective equipment or workmanship within 14 calendar days after notification. Contractor further warrants that the performance of work and services.

DISPUTE RESOLUTION

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

*** END ***

EXHIBIT C1
TECHNICAL SPECIFICATIONS
PUMP STATION AND FORCE MAIN OPERATION & MAINTENANCE

PART 1 GENERAL

1.1 SCOPE OF WORK

- A. The work to be done under this Contract consists of the operation and maintenance of the District sanitary sewer pump stations, including force mains; extra work and major repairs associated with the pump stations and force mains; and emergency work related to pump stations and force mains as required. Unless otherwise specified herein, the Contractor shall furnish all labor, tools, equipment, and incidentals to perform the work.
- B. Location and Facilities to be Operated and Maintained:
 - 1. Pump Stations:
 - a. Main Pump Station on Market Street;
 - b. Package Pump Stations at Galaxy, Palisades and Easy Street
 - 2. Force Main and Appurtenances:
 - a. Each package pump station force main to the gravity sewer;
 - b. Market Street Pump Station force main to the DCSID Treatment Plant
- C. Reference Materials:
 - a. Final Technical Memorandum Standard Design Guidelines Summary Wastewater Infrastructure Partnership with US Army Corp of Engineers, Sacramento District published May 2007
 - b. Final Technical Memorandum CCTV Sewer Inspection Program Standards Wastewater Infrastructure Partnership with US Army Corps of Engineers, Sacramento District published April 2007

1.2 ACCESS TO PRIVATE PROPERTY

- A. The Contractor shall obtain a right-of-entry and/or right-of-access agreement from the private property owner at any time there is no easement providing for access or it is a non-emergency condition.
- B. The Contractor shall provide a minimum of two weeks notice to private property owner prior to its need to enter the property unless there is an emergency requiring immediate action.
- C. The Contractor is responsible for ensuring that any work requiring access to private property does not cause delays or interfere with the overall work schedule.

1.3 QUALITY ASSURANCE

- A. The Contractor shall use trained and experienced personnel to operate and maintain the pump stations.

- B. The Contractor shall use quality equipment and materials that are in a serviceable condition. The Contractor shall utilize pump station equipment/materials/tools that conform to the equipment manufacturer's recommendations and requirements.
- C. The Contractor shall supply its field crews with information and tools (if needed) to ensure maximum efficiency.
- D. The Contractor shall provide field supervision that is adequate to ensure that the work is being completed in compliance with these specifications.
- E. The Contractor shall review all Pump Station Logs to ensure that the information documented is complete and accurate.

1.4 DEFINITIONS

- A. CCTV means closed-circuit television.
- B. Combination cleaner means a high velocity sewer cleaner with an integral vacuum system for removing materials from the downstream structure during the sewer cleaning operation.
- C. Foreign materials means materials found in the gravity sewers such as solids, sludge, dirt, soil, sand, rocks, bricks, grease, roots, rags, construction debris, pieces of broken pipe, and any other materials that may inhibit or interfere with flow in the sewer.
- D. Hydroflushing means sewer cleaning using a high velocity sewer cleaner.
- E. Low Flow Hours means the hours when the flows in the gravity sewers are at their lowest level of the day, typically 1:00 a.m. to 6:00 a.m.
- F. Normal Working Hours means Monday through Friday between the hours of 8:00 a.m. and 4:30 p.m.
- G. Sewer Line Segment means a single sewer between two structures.
- H. Structure means a manhole, cleanout, or other gravity sewer access structure.
- I. Warthog Nozzle means a rotating sewer cleaning nozzle designed to clean 6 to 18 inch diameter gravity sewers and manufactured by Stone Age Tools or equal.

1.5 OBJECTIVES OF CLEANING AND MAINTAINING DISTRICT PUMPING STATION AND FORCE MAINS

- A. The objective of cleaning and maintaining the District pump stations and force mains is to assure reliable and efficient operation of the infrastructure.
- B. District pump stations and force mains shall remain in service at all times to handle sewage flows without spills or releases of any kind.
- C. District pump stations, force mains and appurtenances shall be maintained in a condition that allows continuous operation providing for containment of all sewage flows and prevention of releases to the local environment.

1.6 SUBMITTALS

The following listing of submittals shall be prepared and submitted to District as noted. The District desires to have all Contractor-provided procedures, work plans/schedule, emergency plans and other anticipated work activities related to this scope of work to be submitted and approved prior to the Contractor performing such work. The District has the right to approve all work to be performed prior to approval of submittals.

A. Prior to Mobilization

1. A confined space entry plan meeting regulatory requirements that includes testing equipment, entry equipment, reporting process and a list of certified personnel.

B. Monthly following Mobilization

1. Monthly activity schedules showing work completed for the past month and planned for the next month.
2. Manifests demonstrating that all of the equipment or materials removed from the pump stations were disposed of in a proper and legal manner.
3. Parts and materials inventory list as defined below.

PART 2 PRODUCTS

1.7 PUMP STATION

A. Parts, Materials, and Supplies:

1. Immediately following execution of the Contract, the Contractor shall cooperate with the District in developing and ordering an inventory of critical replacement parts, materials, and supplies needed to maintain, operate, and repair the sewer pump stations. Critical replacement parts are those that would be needed for urgent or emergency replacement to assure continuous operation of the pump station and do not include those routine and easily available items that the contractor is expected to provide out of their stock or from a local vendor supply company. The Contractor shall then be solely responsible for maintaining the initial and subsequent inventory, including ordering, pickup, delivery, receiving, handling, storage, and payment to suppliers.
2. The Contractor may use space at the pumping stations for the storage of critical parts and materials or shall provide suitable storage if space at the stations is inadequate or inconvenient. Parts and materials that may be damaged by weather or may be adversely affected by exposure shall be stored inside and otherwise adequately protected. Should any parts or materials be damaged, lost, or stolen because of the neglect of the Contractor, it shall replace or repair such items at no cost to the District. The Contractor shall provide all insurance necessary for its protection against loss of parts and materials stored on its premises or assume responsibility for such losses. Storage facilities must be adequate to provide protection and security for the parts and materials.

3. A running inventory record shall be kept by the Contractor and made available to the District on a monthly basis of critical parts and materials. This record shall show, at a minimum, the following information:

- Part number and description;
- Name and address of the supplier and/or manufacturer;
- Number of parts or quantity of material on hand;
- Parts and materials used and the date of use;
- Place where used;
- Number of parts or materials replaced in the inventory and the date;

The Contractor shall be responsible for obtaining and providing routine and easily available parts and materials that are commonly available and used to operate and maintain pumps stations. The cost of parts and materials shall be the responsibility of the District. The Contractor shall not delay maintenance or repair work as a result of being responsible for obtaining and providing parts and materials. District shall have access to the critical parts and materials storage facilities at all times.

1.8 FORCE MAINS/MANHOLES

A. Parts, Materials and Supplies

1. The Contractor shall be responsible for obtaining and providing routine and easily available parts and materials that are commonly available and used to maintain force mains. The cost of parts and materials shall be the responsibility of the District. The Contractor shall not delay maintenance or repair work as a result of being responsible for obtaining and providing parts and materials.

1.9 OPERATIONS AND MAINTENANCE EQUIPMENT:

A. Contractor shall maintain the following equipment and have available at all times in good working order:

1. Pump trucks equivalent to a total of 12,000-gallon capacity; or approved equal;
2. Service trucks;
3. Truck equipped with snow plow blade.

PART 3 EXECUTION

3.1 FORCE MAINS

- A. The District shall inspect all force mains and air relief valves and notify Contractor if needed to repair leaks or damaged infrastructure as force account work.

3.2 PUMP STATIONS

- A. At least one daily visit shall be made to each pumping station. The Contractor shall prepare a pump station inspection record keeping form for each station showing the condition to be inspected daily for each piece of equipment and each key facility asset. This form shall be approved by the District. The daily record shall be maintained by the Contractor and submitted to the District with the routine monthly report. Inspection and servicing of the equipment, depending on the type of station, shall include, but is not limited to, the following items:
 - 1. Pumps, motors, and magnetic drive units;
 - 2. Sump pumps;
 - 3. All piping and valves;
 - 4. Flow meters;
 - 5. Alarm systems;
 - 6. Lighting;
 - 7. Control panels;
 - 8. Standby power and engine-generator set;
 - 9. Ventilation equipment and heating system; and
 - 10. Wet well.
- B. Contractor shall maintain each pump station and equipment in good condition and shall maintain, repair, and adjust the equipment to ensure continual and efficient operation.
- C. All components of the pump stations shall be lubricated, serviced, operated, and in all ways maintained in strict conformance with the manufacturer's specifications and recommendations and/or the District's express written instructions.
- D. The District will furnish the Contractor binders containing manufacturer's data and certain instructions for operation, installation, maintenance, renewal parts information, and drawings for all electrical and mechanical equipment.
- E. The Contractor is solely responsible for making or causing to be made necessary repairs to the pumping stations. Only minor repairs are to be provided as a part of routine operation and maintenance work. A minor repair is defined as a single item of repair, which requires or ordinarily would require two (2) work hours or less for skilled and qualified workmen to complete with all time spent at the jobsite.
- F. Pump stations shall be kept clean and tidy. Floors shall be swept, trash cans emptied, and the entire station cleaned weekly. Floors, walls, and all painted surfaces shall be maintained free of dirt, grease, scum and debris. Any parts,

tools or supplies stored at the stations shall be neatly arranged and placed in an out-of-the-way location.

- G. The standby generators and engines shall be started and run for not less than fifteen (15) minutes or more than thirty (30) minutes each week to assess equipment operation and reliability. A power failure shall be simulated to start the engine to establish proper sequence for emergency power generation. Power failure simulation tests shall be performed and logged weekly. Diesel and propane fuel tanks shall be kept to at least 80% of capacity except when in emergency operation. Replacing fuel used for weekly test operations shall be done as soon as the tank level falls below 80% of capacity. The District shall have the option to refuel from its own supplies.
- H. A central alarm system to monitor certain operating conditions at the pumping stations has been installed and reports to the alarm company's panel. Contractor shall test, or have tested, and log all functions of each pumping station alarm system not less than once per 3 months. The District has plans to install remote monitoring at these pumping stations as a part of its Supervisory Control and Data Acquisition System. When this remote monitoring is installed and operational, the District will provide alarms directly to the Contractor.
- I. Parts, materials, and supplies necessary for the routine operation and maintenance of the pump stations shall be part of the inventory discussed in the General Conditions.
- J. Should it be determined that repairs and replacements are required because of the neglect of the Contractor or its failure to maintain and service components in conformance with the recommended procedure, all costs of such repairs and replacements shall be borne by the Contractor.
- K. Wet wells shall be cleaned including disposal of materials twice per year, approximately 6 months apart. If it becomes necessary to clean the wet well more often than twice per year, the Contractor shall notify the District and obtain approval prior to the additional cleaning. Approved additional cleaning beyond twice per year will be billed to the District as force account work at the contract equipment and labor rates as provided for in the Contract.
- L. Removal and disposal of materials removed from wet well:
 - 1. All materials resulting from the cleaning operation shall be removed from the worksite by the Contractor and disposed of at a facility that is permitted to receive the materials and approved by District.
 - 2. All materials resulting from the cleaning operation shall be removed from the worksite no less often than at the end of each workday. Under no circumstances shall Contractor be allowed to accumulate materials on the site of work beyond the end of the workday.
 - 3. The Contractor shall report on the Cleaning Log the predominant type and quantity, in cubic feet, of material removed from cleaning operation.

3.3 RECORDS

- A. The Contractor shall keep a record of inspections and work performed including a description of repairs, corrections, and adjustments made. The Contractor shall provide a form to be approved by the District for all inspection work. This record shall include, but is not limited to:

Pump Stations:

- 1. Lubrication and servicing, hours operated, repairs and replacements of pumps and motors;
 - 2. Lubrication and servicing, hours operated, repairs and replacements, and fuel quantity for engine-generator sets;
 - 3. Daily flows exported from the District, as shown on the flow meter at the station; and
 - 4. A complete log shall be kept on each pump station giving a history of all repairs, corrections, and replacements having been made.
- B. Required logs shall be kept at the respective pump stations and shall be available for review by the District at all times.
 - C. Within ten (10) business days of any inspection work, a copy of the inspection or work record shall be provided to the District. Failure to provide records may result in payment withholdings.

3.4 ACCEPTANCE

- A. Acceptance of pump station operation and maintenance work shall be made upon the successful submission of reports required and approved by District.

3.5 MAJOR REPAIRS AND EXTRA WORK

- A. Major repairs and extra work covers work that is in addition to that required for routine operation and maintenance of the pump stations.
- B. Except during emergencies, prior authorization for all major repairs and extra work must be obtained from the District.
- C. Force Mains: Materials and workmanship employed in the repair of pipelines shall be at least of the same quality specified for construction of the sewer system. The specifications used for construction are available for the Contractor's reference at the office of the District. Repairs shall be made with pipe of proper strength or class, suitable couplings, proper bedding of pipe and backfill of excavations. Most piping in the system is asbestos-cement sewer or pressure pipe.
- D. Pumping Stations: The Contractor shall make all repairs to the pumping stations or cause such repairs to be made. Equipment and machinery repairs shall be done in conformance with pertinent procedures and recommendations included in the maintenance manuals. Should it be necessary to employ technical specialists, the Contractor shall coordinate and supervise the work and be solely responsible for completion of repairs as well as continuous flow of sewage to prevent overflows or unauthorized releases. Contractor shall also keep all driveways and paths to the pumping stations free and clear of all debris, snow

and other obstructions. Any snow removal over two hours in a 24-hour period shall be considered extra work.

3.6 EMERGENCY RESPONSE

- A. Contractor shall, at all times, 24-hours per day 365 days per year, during the term of the Contract have at least one person available to respond to alarm calls or other notice of emergency conditions relating to the sewer pump stations and force main.
- B. Response time to the pump stations for emergencies shall be no greater than twenty (20) minutes. Response time for all other emergencies shall be no greater than thirty (30) minutes. Additional personnel shall be available as needed to correct such emergencies. Response time shall be measured from the time the alarm or emergency condition is acknowledged by the Contractor until the time when the Contractor arrives at the site where the alarm or emergency condition occurs. Any alarm or emergency condition that the Contractor responds to that exceeds 30 minutes will be investigated by the District for damages and costs incurred by the District. The Contractor shall be responsible for any damages or a cost the District determines is due to delays in the Contractor beyond the 30 minute response time requirement.
- C. Upon any emergency, the Contractor must immediately proceed to correct the condition and notify the District as soon as practical.

3.7 RECORDS OF FORCE ACCOUNT WORK

- A. Records of force account work shall be maintained by the Contractor in such a manner as to provide a clear distinction between the direct costs of extra work paid for on a force account basis and the costs of other operations. When extra work is performed at the request of the District, the Contractor shall prepare and maintain a report sheet of each day's extra work performed. The daily report sheets shall be signed by the Contractor or his authorized agent and shall be available for inspection by the District to support invoices for the work.

PART 4 MEASUREMENT AND PAYMENT

- 4.1 Payment will be made at the contract lump sum price for routine maintenance associated with the Pump Station and Force Main Operation and Maintenance and shall be considered full payment for providing the labor, equipment and materials to perform this work, in accordance with the specifications, payable on a percent complete basis for a one-year period, repeatable for each year of the contract. It is expected that percent complete will be 1/12 of the annual scope of work per calendar month. This item includes but is not limited to: daily pump station visits and inspection, maintenance, repair and adjustments to equipment to ensure continual and efficient operation, ability to meet response times, minor repairs which ordinarily require two (2) work hours or less for

skilled and qualified workmen to complete, cleaning of pump stations, weekly standby generator operation including power failure simulation testing, central alarm system testing, removal and disposal of materials removed from bi-annual wet well cleanings and completion of inspection records.

- 4.2 Payment for major repairs or other extra work will be by force account payment only with prior authorization by the District, except for emergency work.
- 4.3 The first two hours of work under emergency call-out or breakdown situation shall be considered routine maintenance.
- 4.4 Contractor shall accept the lump sum compensation, as herein provided, as the full payment for furnishing all labor, materials, tools, equipment, and incidentals necessary to the completed work and for performing all work contemplated and embraced under the Contract; also for loss or damage arising from the nature of the work and for all risks of every description connected with the prosecution of the work; also for all expenses incurred in consequence of the suspension or discontinuance of the work as herein specified; and for executing the work according to the contract documents. No compensation will be made in any case for loss of anticipated profits. Increased or decreased work involving supplemental agreement will be paid as provided for in such agreements.
- 4.5 Replacement parts, materials and supplies will be billed to and directly paid for by the District. Except for emergencies, Contractor shall submit ordering information, including prices, to the District for the District's preparation of a purchase order to vendor.
- 4.6 Force account payments shall be paid on the basis of the per hour, per person rate included in the Contractor's bid. Materials shall be billed by suppliers directly to the District when possible. When the Contractor uses materials from its own inventory, the District shall be billed at cost of materials plus ten (10) percent. Use of equipment will be billed and paid based on the size and type of said equipment, the number of hours operated, and the per-hour rate for such operation. Contractor-owned equipment shall be billed on the basis of the rates included in the Contractor's bid for equipment rate schedule.

*** END ***

**EXHIBIT C2
TECHNICAL SPECIFICATIONS
SEWER CLEANING AND MAINTENANCE**

PART 1 GENERAL

1.1 SCOPE OF WORK

- A. The work to be done under this Contract consists of the cleaning and maintenance of the District sanitary sewer pipes and appurtenances; extra work and major repairs associated with the pipe cleaning and maintenance; and emergency work related to pipe cleaning and maintenance. Unless otherwise specified herein, the Contractor shall furnish all labor, tools, equipment, and incidentals to perform the work.
- B. The total length of the District sewer main is approximately 128,000 linear feet (lf), with diameters up to 15 inches. This estimate is based on District records and the actual total could be more or less. The actual footage to be cleaned will be determined by CCTV inspection, previously set cleaning schedules for certain pipes, as well as prior overflow or other problems as determined by the District. The total length presented is intended to provide the Contractor with a basis for determining routine work requirements and a nominal annual requirement for cleaning. District may delete or add one or more sewer line segment from the project at any time.

1.2 ACCESS TO PRIVATE PROPERTY

- A. In the event that the Contractor needs to access sewer facilities on private property, the Contractor shall obtain a right-of-entry and/or right-of-access agreement from the private property owner.
- B. The Contractor shall provide a minimum of two weeks notice to owner prior to its need to enter onto private property unless there is an emergency requiring immediate action.
- C. The Contractor is responsible for ensuring that any work requiring access to private property does not cause delays or interfere with the overall work schedule.
- D. When accessibility to the sanitary sewer system includes extraordinary efforts including snow removal, tree removal or grading of roadways, Contractor shall inform the District at least two weeks in advance, when feasible. The District may ask the Contractor for an estimate of costs to complete such extraordinary work, or may utilize another Contractor to complete that portion of the work, or may complete the work in-house. If Contractor performs work, it will be considered extra work.

1.3 QUALITY ASSURANCE

- A. The Contractor shall use trained and experienced personnel to operate the sewer cleaning equipment.

- B. The Contractor shall use quality equipment that is in serviceable condition. The Contractor shall inspect the sewer cleaning tools on a weekly basis to ensure that they conform to the manufacturer's recommendations and requirements.
- C. The Contractor shall supply its field crews with information and tools (if needed) to ensure that they are cleaning the correct sewer line segments.
- D. The Contractor shall provide field supervision that is adequate to ensure that the work is being completed in compliance with these specifications.
- E. The Contractor shall review all Sewer Cleaning Logs to ensure that the information included is complete and accurate.

1.4 DEFINITIONS

- A. CCTV means closed-circuit television.
- B. Combination cleaner means a high velocity sewer cleaner with an integral vacuum system for removing materials from the downstream structure during the sewer cleaning operation.
- C. Foreign materials means materials found in the gravity sewers such as solids, sludge, dirt, soil, sand, rocks, bricks, grease, roots, rags, construction debris, pieces of broken pipe, and any other materials that may inhibit or interfere with flow in the sewer.
- D. Hydroflushing means sewer cleaning using a high velocity sewer cleaner.
- E. Low Flow Hours means the hours when the flows in the gravity sewers are at their lowest level of the day, typically 1:00 a.m. to 6:00 a.m.
- F. Normal Working Hours means Monday through Friday between the hours of 8:00 a.m. and 4:30 p.m.
- G. Sewer Line Segment means a single sewer between two structures.
- H. Structure means a manhole, cleanout, or other gravity sewer access structure.
- I. Warthog Nozzle means a rotating sewer cleaning nozzle designed to clean 8 to 27 inch diameter gravity sewers and manufactured by Stone Age Tools or equal.

1.5 OBJECTIVES OF CLEANING AND MAINTAINING DISTRICT SEWER SYSTEM

- A. The objective of the sewer cleaning is to remove all foreign materials so that the cross section of the gravity sewer is restored to 95% of the original cross sectional area of the sewer when it was new at all points along its length.
- B. Sewers shall remain in service during the cleaning process and at all times to handle sewage flows without spills or releases of any kind.

- C. Sewer system including all pipelines and appurtenances shall be maintained in a condition that allows continuous operation providing for containment of all sewage flows and prevention of releases to the local environment.

1.6 SUBMITTALS

The following listing of submittals shall be prepared and submitted to District as noted. The District desires to have all Contractor-provided procedures, work plans/schedule, emergency plans and other anticipated work activities related to this scope of work to be submitted and approved prior to the Contractor performing such work. The District has the right to approve all work to be performed prior to approval of submittals.

- A. Prior to Mobilization for Approval by District, Contractor shall provide the following:
 - 1. A preliminary sewer cleaning plan identifying routine scheduling of cleaning for each sewer segment listing cleaning cycle (period between cleanings) and planned date(s) to be cleaned during the contract period.
 - 2. A confined space entry plan meeting regulatory requirements that includes testing equipment, entry equipment, reporting process and a list of certified personnel.
- B. Monthly following Mobilization
 - 1. Monthly activity schedules showing work completed for the past month and planned for the next month
 - 2. Sewer Cleaning Logs in hardcopy format for each of the sewer line segments that were cleaned during the previous month. A sample Sewer Cleaning Log form is attached at the end of this specification.
 - 3. Manifests demonstrating that all of the materials removed from the gravity sewers during the sewer cleaning operation were disposed of in a proper and legal manner.
 - 4. Right-of-entry and/or right-of-access agreements signed and planned.

PART 2 PRODUCTS

1.7 SEWER CLEANING

- A. Sewer cleaning shall be performed by the hydroflushing method. Methods that employ buckets, porcupines, kites, scooters, balls, pigs, snakes, or other winch or rod-propelled devices or tools shall not be used.
- B. The Contractor shall use self contained hydroflushing equipment rated at 80 gpm at 2500 psi or alternative equipment approved by the District. At a minimum the equipment shall have cleaning tools suitable for use in gravity sewers up to 24 inches in diameter. The allowable sewer cleaning tools shall include: 40-45 degree nozzle and Warthog rotating nozzle. Use of other nozzles or cleaning tools requires the advance approval of District.

- C. The Contractor will be responsible for providing all water necessary for the performance of the work.
- D. Service trucks as necessary to complete the work.
- E. Rodding machines capable of clearing lines up to 16 inches in diameter, or alternative equipment approved by the District.

PART 3 EXECUTION

3.1 SEWER CLEANING

- A. Contractor shall flush and clean all District sewer main lines (no service connections) within the first three years of this contract. After that, the Contractor shall establish a best cleaning period for each sewer segment based on historical records of cleaning, records and observations from past sewer maintenance, and observations of debris during each cleaning. This cleaning period shall be flexible during the contract period to adjust for actual observations while preventing spills and emergency work. An example period between cleanings based on observed conditions of the sewer are defined below:

- 1. If line has heavy debris, then clean again in six (6) months.
- 2. If line has medium debris, then clean again within one (1) year.
- 3. If line has light debris, then clean again in two (2) years.
- 4. If line has no debris, do not clean for three (3) years.

The above example is not intended to specify a cleaning cycle and could be influenced by cleaning performed just prior to a Notice to Proceed. Contractor shall consider all information available to establish initial cleaning cycle and adapt that cycle during the contract period. Contractor shall be compensated for actual cleaning work and not the proposed plan.

- B. Grease, sediments, roots, or other matter shall not be allowed to build up in any sewer. If experience reveals certain sewers to be prone to stoppage or the rapid accumulation of debris, they shall be regularly cleaned as often as may be necessary (but no less than listed above) to ensure their trouble-free operation.
- C. Contractor shall operate cleaning equipment in accordance with the equipment manufacturer's recommendations to effectively remove accumulations and debris in the pipe or manhole.
- D. When possible, all sewer cleaning operations shall be conducted from the downstream manhole. Sewer cleaning using an upstream manhole for access is allowed when no other options are feasible.
- E. The Contractor shall employ a debris trapping system in the outlet of the downstream manhole prior to cleaning any sewer line to contain sludge, dirt, sand, rocks, grease, roots, and any other foreign materials in the manhole.

The Contractor shall remove trapped materials from the manhole prior to removal of the system.

- F. Hydroflushing of all sewer lines shall include a minimum of one pass (pass consists of running the hydroflush cleaning tool all the way to the next upstream manhole and returning it to the entry manhole). The Contractor shall verify that the hydroflush cleaning tool reaches the upstream manhole on each pass. If after the initial pass is completed, the pipe is not fully cleaned or cleared, complete additional passes as required to achieve a clear and clean pipe section.
- G. If any sewer line shows evidence of being more than one-half full with debris or if there is excessive root intrusion that would render hydroflushing an ineffective method of cleaning, the Contractor shall notify District by the next work day.
- H. All material resulting from the sewer line cleaning shall be removed from the sewer lines and associated structures prior to moving to the next sewer line segment.
- I. Manholes and rodholes shall be cleaned along with the main sewers. At the time structures are cleaned, they shall be carefully inspected. A formal Sanitary Sewer Inspection Form shall be completed during inspection and cleaning activities and shall be provided to the District. The requirements of the Manhole Inspection Specification include but are not limited to:
 - 1. Infiltration through joints or cracks;
 - 2. Damage to covers, frames, or concrete collars;
 - 3. Poor condition and proper seating of the rubber gaskets in the cover and frame;
 - 4. Screws installed in the rodhole lids;
 - 5. Poor surface conditions around manholes and rodholes.
- J. Maintenance of manholes and rodholes, such as replacement of damaged covers, cover gaskets, etc., are considered part of force account work, except that the District will provide parts on written request from the Contractor.
- K. NDOT Permit. Cleaning or maintenance work on sewer mains located in State Route 207 will require a permit and related requirements as defined by the Nevada Department of Transportation.
- L. Cleaning Precautions:
 - 1. The Contractor shall take precautions to ensure that the sewer cleaning activities do not cause an overflow of sewage from the system or damage or flooding of private property being served by the sewer. This may require transporting or diverting flow around an obstructed sewer by tank truck, pumps, or other means approved of by the District.
 - 2. The Contractor shall not dispose of or allow any liquid or solid waste from the sewer cleaning operation to enter the storm drain system. The

- District should be notified immediately if any liquid or solid waste from a sewer cleaning activity enters the storm drain system.
3. In the instance that the Contractor's equipment becomes lodged in the sewer, the Contractor shall notify District as soon as practicable. The Contractor shall take all steps necessary to remove the lodged equipment in as quickly as possible. If the lodged equipment must be removed by excavation of the sewer line, the Contractor shall be responsible for all costs and shall follow District's standard provisions for such excavations and repairs. Additionally, the Contractor will be responsible for any extra costs incurred for the retrieval of any lodged equipment.
 4. The Contractor shall take precautions to avoid damaging the sewer. Any damage to the sewer system resulting from the Contractor's operations shall be repaired to the satisfaction of the District and at no cost to the District.
 5. It shall be the sole responsibility of the Contractor to provide for the safety of the traveling public within the limits of the project and on private property. Contractor shall indemnify and hold harmless District and District's representatives for any safety violation, or noncompliance with governing bodies and their regulations, and for accidents, deaths, injuries, or damage at the site during occupancy or partial occupancy of the site by Contractor's workforce or equipment while performing any part of the work. During sewer line cleaning, the Contractor shall implement temporary traffic control measures as specified in the NDOT Temporary Occupancy Permits.
 6. In the event that there is a vehicle accident at or in the vicinity of the Contractor's temporary traffic control, the Contractor shall immediately notify District.
 7. In the event that the Contractor's sewer cleaning activities cause a sewer overflow, the Contractor shall immediately notify District. The Contractor shall implement the Overflow Response Contingency Plan to respond to and mitigate the overflow.

M. Locating Manholes:

1. The Contractor shall make a reasonable effort to locate manholes required for access for cleaning work. A reasonable effort includes using maps, measuring the distance from other manholes, and using a magnetic locator. District shall not be liable for the Contractor's costs in locating manholes.
2. The Contractor shall notify District in the event that a manhole cannot be located or the manhole cannot be opened using a pry bar and sledge hammer.
3. Contractor shall locate the missing manhole and if necessary, raise or repair the manhole with approval by District at District cost.
4. If, in the opinion of District, the Contractor failed to make a reasonable effort to locate or open the manhole, District will deduct the cost of its response from any payments due the Contractor.

N. Incomplete Line Segments:

In the event that the Contractor encounters conditions that prevent it from cleaning the entire length of a sewer line segment, then the Contractor shall move to the next sewer line segment and shall notify District by the next work day of the problem encountered and recommended actions to correct the problem.

O. Damage to Sewers During Cleaning:

1. If any gravity sewer lines are damaged during normal cleaning operations due to preexisting or unforeseen conditions, the Contractor will not be held responsible provided that the Contractor followed the precautions normally employed in the cleaning of gravity sewers.
2. Contractor shall inform District of any sewer lines which they feel may be damaged by their planned cleaning activities prior to initiating cleaning the line. The Contractor shall provide a description of the current condition and reason why they feel the sewer may be damaged by cleaning.

P. Removal and Disposal of Cleaning Materials from Sewers:

1. All materials resulting from the sewer cleaning operation shall be prevented from passing the downstream manhole in order to prevent downstream stoppages or the accumulation of debris in downstream gravity sewers or pump station wet wells.
2. All materials resulting from the sewer cleaning operation shall be removed from the worksite by the Contractor and disposed of at a facility that is permitted to receive the materials and approved by District.
3. All materials resulting from the sewer cleaning operation shall be removed from the worksite no less often than at the end of each workday. Under no circumstances shall the Contractor be allowed to accumulate materials on the site of work beyond the end of the workday.
4. The Contractor shall report on the Sewer Cleaning Log the predominant type and quantity, in cubic feet, of material removed from each sewer line segment.

Q. Quality Inspection:

1. For cleaning of pipes identified by pre-clean camera inspection, the cleaned segments of pipeline shall be inspected by CCTV to ensure that the problems have been alleviated.
2. For any routine cleaning work: First quality inspection. Contractor shall inspect a random 5% sample of the sewer line segments cleaned within one month of completion of the last line segment using CCTV per the requirements of Pipeline Inspection Specification. This Contractor shall not include charges for this inspection in the cost of cleaning the sewer. All inspection charges using CCTV to verify cleaning quality will be included in scheduled Pipe Inspection work identified in Exhibit C3.
3. If any of the sewer line segments inspected fail the first quality inspection, then a random 20% sample of the sewers cleaned by the

Contractor will be inspected using CCTV. This additional inspection shall be termed "second quality inspection". This Contractor shall not include charges for this inspection in the cost of cleaning the sewer. All inspection charges using CCTV to verify cleaning quality will be included in scheduled Pipe Inspection work identified in Exhibit C3. This District will determine if a second quality inspection is needed and notify Contractor before such work is initiated. If the District determines a second quality inspection is not needed then the Contractor will not be required any further cleaning at Contractor expense as noted in 3.1 Q 3 below.

4. District will review the CCTV inspection results of all quality inspections. Any pipe with more than 5% of the cross sectional area exhibiting foreign materials at any point along its length at the time of the inspection will be deemed to have failed the first quality inspection. If more than 5% of the line segments fail the second quality inspection, then the Contractor shall re-clean the sewer line segments that failed the quality inspections and it shall select one of the two following options to gain District's acceptance of the work.
 - a. The Contractor can use CCTV inspection, at its sole cost, to demonstrate that all of the line segments not included in the first or second quality inspection meet the 5% requirement, or
 - b. The Contractor can re-clean all of the sewer line segments that were not included in the first or second quality inspection at its sole cost and perform first and, if necessary, second quality inspections as defined in 3.1 R 1 & 2 above.

R. Cleaning Acceptance:

Acceptance of sewer line cleaning shall be made upon the successful completion of the quality inspection and approval by District.

3.2 OTHER WORK

- A. In the course of performing cleaning and maintenance work, Contractor shall constantly watch for damage to any and all parts of the system, especially rodholes, manholes, valve boxes, and erosion of trenches, including those for service connections and any force main. A damage report shall be submitted within 5 work days of Contractor observation of damage. Damage report shall include photos with description of damage, recommended repairs with costs and urgency for repair (e.g., immediate, within x days). If damage appears to be causing sewage releases that must be immediately repaired then District shall be immediately notified.
- B. The District shall regularly inspect the sanitary sewer system. If damage appears to be causing sewage releases that must be immediately repaired then District shall notify Contractor to perform repairs, cleaning, or other work.
- C. When sewer bypass is required to commence sewer cleaning of any line segment(s), Contractor shall notify District immediately of this need. Bypass costs shall be based on force account rates for equipment and labor and shall not be included in the Pipeline Inspection bid items.

3.3 MAJOR REPAIRS AND EXTRA WORK

- A. Except for emergencies, Contractor shall immediately proceed to correct conditions that prevent cleaning and maintenance activities.
- B. Prior authorization for all work in this section shall be obtained from the District.
- C. Materials and workmanship employed in the repair of pipelines shall be at least of the same quality specified for new construction of sewer systems. Construction specifications are available for the Contractor's reference at the office of the District.
- D. Repairs shall be made with pipe of proper strength and class, suitable couplings, and proper bedding and backfill of excavations.
- E. Pipe material primarily is asbestos-cement gravity sewer or pressure pipe.
- F. Asbestos cement pipe shall be handled and disposed of in accordance with the procedures as required by all local, state and federal regulating agencies. If breakage occurs, all pieces of the pipe shall be collected and disposed of as hazardous waste. No pipe fragments shall be left in the ground.
- G. Handling of hazardous ACP shall be in compliance with 29 CFR 1920; 40 CFR 260, 261, 263, 268, 763; 49 CFR 173, 178; 29 CFR 1926.103 1926.1101. Copies of hazardous waste manifests and disposal certificates associated with disposal of any hazardous ACP shall be delivered to the District.

3.4 EMERGENCY WORK

- A. Contractor shall, at all times, 24-hours per day and 365 days per year, during the term of the Contract have at least one person available to respond to blockage or leakage conditions of the sanitary sewer system.
- B. Response time to the site shall be no greater than thirty (30) minutes. Response time shall be measured from the time the alarm or emergency condition is acknowledged by the Contractor until the time when the Contractor arrives at the site where the alarm or emergency condition occurs. Any alarm or emergency condition that the Contractor responds to that exceeds (30) minutes will be investigated by the District for damages and costs incurred by the District. The Contractor shall be responsible for any damages or a cost the District determines is due to delays in the Contractor beyond the (30) minute response time requirement.

PART 4 MEASUREMENT AND PAYMENT

4.1 GENERAL

- A. With the exception of the cost of materials, payment for work under this Section will be on a per foot basis for cleaning and by force account for routine maintenance, and other work of the sanitary sewer pipes and appurtenances.
- B. Payment for major repairs or other extra work including bypass costs will be by Force Account payment only with prior authorization by the District, except for emergency work.
- C. The first two hours of work under emergency call-out or breakdown situation shall be considered routine maintenance.
- D. The Contractor shall accept the per linear foot compensation, as herein provided, as the full payment for furnishing all labor, materials, tools, equipment, and incidentals necessary to the completed work and for performing all work contemplated and embraced under the Contract; also for loss or damage arising from the nature of the work and for all risks of every description connected with the prosecution of the work; also for all expenses incurred in consequence of the suspension or discontinuance of the work as herein specified; and for executing the work according to the Contract documents. No compensation will be made in any case for loss of anticipated profits. Increased or decreased work involving supplemental agreement will be paid as provided for in such agreements. This bid item will be separated to two categories: 1) Cleaning and 2) Cleaning requiring NDOT Temporary Occupancy Permits.
- E. Replacement parts, materials and supplies will be billed to and directly paid for by the District. Except for emergencies, Contractor shall submit ordering information, including prices, to the District for the District's preparation of a purchase order to vendor.
- F. Force Account Payments shall be paid on the basis of the per hour, per person rate included in the Contractor's bid. Materials shall be billed by suppliers directly to the District when possible. When the Contractor uses materials from its own inventory, the District shall be billed at cost of materials plus ten (10) percent. Use of equipment will be billed and paid based on the size and type of said equipment, the number of hours operated, and the per-hour rate for such operation. Contractor-owned equipment shall be billed on the basis of the rates included in the Contractor's bid for equipment rate schedule.
- G. Records of Force Account work shall be maintained by the Contractor in such a manner as to provide a clear distinction between the direct costs of extra work paid for on a Force Account basis and the costs of other operations. When extra work is performed at the request of the District, the Contractor shall prepare and maintain a report sheet of each day's extra work performed. The daily report sheets shall be signed by the Contractor or his authorized agent and shall be available for inspection by the District to support invoices for the work.

KINGSBURY GENERAL IMPROVEMENT DISTRICT

- H. Work to clear plugged or restricted sewers with normal debris is considered part of Sewer Cleaning work and included in the Bid Price for same. Asphalt, concrete, rock, wood or other abnormal debris restricting sewers will be considered force account work.
- I. District shall not be liable for payments to the Contractor for cleaning sewer line segments that have not met the criteria for acceptance.
- J. District shall not be liable for any additional costs incurred by the Contractor in passing the quality inspections.
- K. All costs associated with handling and disposing of non-hazardous and hazardous ACP shall be paid by the Contractor and billed to District at the Contractor's direct costs.
- L. Payment for labor, tools, and equipment for extra work and major repairs shall be on a Force Account basis.
- M. Invoicing and payments as defined in General Conditions.

*** END ***

Insert Cleaning Log Form – then Delete this blank page.

**EXHIBIT C3
TECHNICAL SPECIFICATIONS
PIPELINE INSPECTIONS**

PART 1 GENERAL

1.1 SCOPE OF WORK

- A. The work to be done under this Contract consists of the internal inspection of pipes using closed-circuit television (CCTV) inspection methods for approximately 128,000 lf of 6-inch to 15-inch diameter asbestos cement pipe (ACP). Unless otherwise specified herein, the Contractor shall furnish all labor, tools, equipment, and incidentals to perform the work.
- B. As-builts showing locations of pipe to be inspected will be provided to the Contractor. These as-builts should not be relied on for accuracy.

1.2 REFERENCES

The following is a list of standards that must be followed on this project:

- A. Manual on Uniform Traffic Control Devices for Streets and Highways, Federal Highway Administration
- B. National Association of Sewer Service Companies (NASSCO) Pipeline Assessment and Certification Program (PACP)
- C. Final Technical Memorandum Standard Design Guidelines Summary, Wastewater Infrastructure Partnership with US Army Corps of Engineers, Sacramento District published May 2007
- D. Final Technical Memorandum CCTV Sewer Inspection Program Standards Wastewater Infrastructure Partnership with US Army Corps of Engineers, Sacramento District published April 2007

1.3 QUALITY ASSURANCE

- A. The Contractor shall use trained and experienced personnel to operate the CCTV equipment.
- B. The Contractor shall use quality equipment that is in serviceable condition. The Contractor shall inspect the CCTV equipment on a weekly basis to ensure that they conform to the manufacturer's recommendations and requirements.
- C. The Contractor shall supply its field crews with information and tools (if needed) to ensure that they are performing inspection on the correct sewer line segments.
- D. The Contractor shall provide field supervision that is adequate to ensure that the work is being completed in compliance with these specifications.
- E. Contractor Qualifications:

1. Contractor has performed work successfully for at least 3 other projects, within last 5 years, with pipe lengths and pipe diameters similar to this Project;
2. Crew Chief has worked on other projects similar to this Project and experienced using proposed equipment and field coding software system as proposed for this Project.

1.4

OBJECTIVES OF INSPECTING THE SEWER SYSTEM

- F. The Lake Tahoe Wastewater Infrastructure Partnership has prepared standards for system inspection and will participate in sharing inspection information and recommended rehabilitation work to prioritize investments across the basin. This coordinated work may be useful in obtaining funds to rehabilitate sewer systems and thus there is a need to have a common set of inspection procedures and standards that should be applied in this scope of work.
- G. The District desires to develop a complete record of assessment and locations of the sewer system over the next 5 years to update mapping, determine condition, make recommendations on urgency and need for repair or replacement, and determine effectiveness and frequency to clean each segment. Results of the inspection should provide complete and easy to use data to complete the desired objective.

1.5

SUBMITTALS

The following listing of submittals shall be prepared and submitted to KGID as noted. The District desires to have all procedures, work plans/schedule, emergency plans and other anticipated work activities related to this scope of work to be submitted and approved prior to the Contractor performing such work. The District has the right to approve all work to be performed prior to approval of submittals.

- A. Prior to Mobilization for Approval by KGID, Contractor shall provide the following:
 1. Prior to beginning inspection work, schedule with District to review proposed inspection schedule, procedures, and record keeping. The Contractor shall demonstrate typical NASSCO standard conditions in similar systems to verify each certified inspectors capabilities to document these conditions meeting the expected standards.
 2. Shop Drawings: Catalog and manufacturer's data sheets for television equipment.
 3. References: Contact names and telephone numbers.
 4. List of staff and equipment to be used on Project.
 5. Copies of NASSCO PACP-MACP Certifications for operators proposed on project.
 6. A general traffic control plan covering the range of traffic control situations that may be encountered during the project. For work in the Nevada Department of Transportation (NDOT) and other rights-of-way, the general traffic control plan must be demonstrated to comply with each governmental agency with jurisdiction of the right-of-way.
- B. Monthly following Mobilization

1. Monthly activity schedules showing work completed for the past month and planned for the next month. Inspection work shall be scheduled based on current weather forecasts. Do not schedule during storm event or within 24 hours after storm event
 2. Right-of-entry and/or right-of-access agreements signed and planned.
- C. Notifications
1. Two-week notice of start of inspections in field.
 2. Notify District immediately:
 - a. When obstruction or restricting flow in pipeline is discovered.
 - b. If depth of flow in pipeline exceeds 30 percent of pipe diameter.
 - c. If conditions for inspection are found to be unsafe or impractical.
 - d. Pipe configuration in field is different than shown on maps.Notification shall include diagram clearly indicating location of structure in relation to immediately adjacent structures.

PART 2 PRODUCTS

2.1 EQUIPMENT

A. Inspection Equipment :

1. Television monitor.
2. Cables.
3. Power source.
4. Lights.
5. Recording Format: Color, digital.
6. High Resolution images.
7. Camera:
 - a. 65-degree viewing angle, minimum, and either automatic or remote focus and iris controls.
 - b. Operative in 100 percent humidity conditions.
 - c. Mount on skid, sized for each pipe diameter, or self-propelled.
 - d. Equip with tag line suitable for pulling camera backwards.
 - e. Ability to achieve proper balance of tint and brightness.
 - f. Equip with winch, power winch, optic cable, powered rewind, or other devices used to move camera through pipe.
 - g. NRTL Certification showing suitability for non-hazardous or hazardous environment use.
 - h. Camera Lighting:
 - 1) Minimize reflection.
 - 2) Diameters from 8 to 15 inches.
 - 3) Lighting quality to provide clear, in-focus picture of entire inside periphery of pipe.
 - 4) Focal Distance: Adjustable through range from 6 inches to infinity.
 - i. Remote Reading Footage Counter:
 - 1) Accuracy: two-tenths of a foot over length of section being inspected.
 - 2) Marking on cable will not be allowed.
 - 3) Calibration: Each day prior to setup.

2.2 INSPECTION

A. Inspection images:

1. Digital color.
2. Continuous View:
3. Distance measure along reach (tape counter footage).

2.3 DOCUMENTATION

B. Field Data Acquisition System: Granite XP or equal.

C. Disc (CD or DVD):

1. Labeling: Provide typed label on outside that indicates the following:
 - a. District Name (KGID)
 - b. Project Title or Number
 - c. Date(s) of Inspection
 - d. Inspection Company
 - e. Disc Number
2. Provide jewel case insert that indicates pipe segments included on the disc

D. External Hard Drive– Provide to District with clear instructions on downloading files

PART 3 EXECUTION

3.1 GENERAL

If required by the contract, clean pipe prior to internal inspection in accordance with scope of work for cleaning.

Use NASSCO PACP standards and modify for District specific information:

Opening Screen Mandatory Fields according to PACP format standards and valid codes:

Operator's Name

PACP Certificate No.

Sheet No.

Date

Street Name and Number

Name of District (KGID)

Upstream Manhole Number (only those approved by local agency)

Downstream Manhole Number (only those approved by local agency)

Direction of Survey (reverse or downstream only)

Size 1 (diameter of round pipe, or wide of other shape)

Size 2 (not used for round pipe, or height of other shape)

Shape

Material

Disc/media number (unique number for every disc on this project e.g. date - # or 110206-1 or 110206-2)

Pre-cleaning

System District (verify valid abbreviation to use for local agency)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Survey Customer (KGID)
Drainage Area (check with local agency if this field is needed)
Purchase Order No. (or work order number if in-house crews)
Pipe Segment Reference (GIS) (use if available on GIS map)
Time
Upstream Rim to Invert Elevation
Upstream Rim to Grade
Downstream Rim to Invert Elevation
Downstream Rim to Grade
Use of Sewer
Lining Method
Total Length of Pipe (from drawings center of manhole upstream to center of manhole downstream)
Total Length Surveyed (from inspection edge of upstream manhole to edge of downstream manhole)
Purpose of Survey
Additional Information (complete for "other" code used in previous fields)

Defect coding

As defined by NASSCO PACP with the following addition:

- a) First line of defect coding report – use 0.0 feet or appropriate starting footage and code according to PACP requirements for access code

If pipe is sliplined with HDPE or PVC use the following:

- b) Next line of defect coding report – use 0.0 feet or appropriate starting footage and MGO (general observation code) and in remarks field use one of the following:
 - (1) SL-HDPE (sliplined with HDPE)
 - (2) SL-PVC (sliplined with PVC)

Do not add any other comments in remarks field with the above codes. If needed, use another line with the same footage and add remarks separately.

The next line should be the required PACP code for the water level.

Identify all laterals including modifiers required by NASSCO PACP.

Identify all pipeline defects in accordance with NASSCO PACP. Note the beginning and ending points with appropriate continuation codes of continuous defects as required by NASSCO PACP.

DISTRICT will review quality guidelines with field crew during pre-inspection meeting.

Look-Ahead Schedules: Prepare at least 1 week in advance, identifying areas to be investigated during coming week. Schedules shall include structure numbers, street locations, and dates.

Traffic Control: Manual on Uniform Traffic Control Devices for Streets and Highways, Federal Highway Administration.

Structures will be identified as shown on sewer maps and/or listed on pipe inventory. If pipe or structure is not shown or listed, identify by upstream structure with a letter designation added starting with "A" for each unidentified structure on each pipe segment.

DO NOT provide voiceover of pipe defects. Voiceover to be used to document operational issues only, equipment issues, or other pertinent information to describe an interruption in image.

3.2 INSPECTION

A. Video Recording:

1. Set camera so axis is at centerline of pipe.
2. Show continuous footage reading on tape image. Place on screen where it is clearly visible (e.g., if black font, do not place on dark background, if white font, do not place on light background). Place high enough on screen to be visible on image when viewing images.
3. Viewing shall be in direction of flow, except while camera is being used in a reverse setup. Inspection shall proceed from upstream to downstream, unless prohibited by an obstruction.
4. If upstream (or reverse) setup is required, establish new inspection run separate from downstream (or normal) setup. Inspection images for both downstream and upstream runs shall be documented on the same disc.
5. Keep camera lens clean, and clear. If material or debris obscures image or causes reduced visibility, clean or replace lens prior to proceeding with recording operation.
6. Camera lens shall remain above visible water level and may submerge only while passing through clearly identifiable line sags (or vertical misalignments). If flow exceeds 30 percent of diameter, such that camera lens becomes obscured, inspection shall be stopped until flow subsides. If necessary, reschedule inspection. Surcharging (and flooding of camera lens) is not an excusable condition if it has been artificially created upstream, i.e., placement of flow plugs or freshwater flushing in pipe.
7. Recordings shall clearly show corrosion, cracks and fractures, and their severity, in addition to obvious features, i.e., laterals and joints.
8. Immediately report obstructions that restrict flow and cause inspection to be interrupted.
9. Provide still images of all moderate and severe defect images. If no defects, provide still images of typical conditions every 100 ft. in pipe or where flow levels change in accordance with NASSCO PACP.
10. Camera Operation: Speed: 30 feet per minute, maximum, during inspection.
11. Loss of color or severe red or green color will be cause for rejection of inspection.
12. Recordings shall be without distortion or outside interference.
13. Line segments shall be televised complete from structure-to-structure in a continuous run.
14. Video must clearly show camera starting and ending at structure, unless defect or manhole configuration does not allow it. If camera starts within the pipe, footage should reflect correct position and not 0.0 feet.

15. Do not record partial televising on one disc and then complete run on another disc. If line is partially televised, due to excusable condition, i.e., collapsed line, televised length shall be viewed for acceptability.
16. View of entire line segment, structure-to-structure (typically manholes) needs to exist in one inspection in order to be acceptable, unless reverse setup or obstruction. If a portion of line is unacceptable, entire segment shall be deemed unacceptable and shall be retelevised.
17. District may accept inspection that does not adhere to minimum standards if adverse conditions are encountered and reinspection is not advised. In such a case, enough data shall be provided to permit accurate assessment and District must be notified in advance of submittal.

B. Measurement:

1. Record in English units.
2. Obtain pipe diameter by physical measurement in upstream (or downstream) access structure.
3. Verify pipe material (e.g., RCP, VCP, CMP), pipe diameter and surface lengths between manholes before beginning inspection.
4. Use calipers or measuring rod to determine diameter of inlet and outlet pipe.
5. Footage measurements shall begin at centerline of upstream manhole.
6. Continuous Footage Readings:
 - a. Use to identify location of defects.
 - b. Defect identifications are to be called out and recorded to the nearest 1/2 foot.
 - c. Line segment recording will be unacceptable if continuous footage meter inaccuracy, or identified defects or features leave doubt as to accuracy of locations or total length.
 - i. For measurement of distance to defects, attach marker flag to top of camera yoke. Measurements recorded in log shall be zeroed in alignment with marker rather than camera itself. Measurement shall be zeroed after each segment inspected.
 - ii. Check accuracy of measurement meters daily by use of walking meter, roll-a-tape, or other suitable device.
 - iii. Loss of vertical hold, which has an impact on ability to read and interpret tape, will constitute a cause for rejection.

3.3 DOCUMENTATION

A. Provide reports and video consistent with NASSCO PACP reporting requirements:

1. At a minimum, provide report sheets showing photographs of severe or unusual defects, or one photo every 200 feet of pipe and a defect summary report per NASSCO PACP standard format. District to provide example reports at pre-inspection meeting.

2. Provide video image at 1:1 scale of vertical to horizontal.
3. Electronic MS ACCESS based-output files and reports from direct entry software as directed by District during pre-inspection meeting.

B. Inventories and maps shall be corrected to reflect actual field conditions and included with weekly inspection summary.

C. Originals shall be maintained onsite throughout Project, and copy shall be submitted to the District at the end of each week.

D. Weekly Inspection Summary:

Prepare one page cover sheet summary for each weekly submittal. Include pipe reach identification, date of inspection, upstream and downstream node identification number, and reverse setup. List disc numbers and segments on disc (if CD or DVD used for documentation).

3.4 CLEANUP

A. Wash debris from camera cleaning back in sewer.

B. Area to be left clean.

PART 4 MEASUREMENT AND PAYMENT

4.1 Measurement and payment for pipeline inspection of sanitary sewer pipelines will be based on the unit price per linear foot, regardless of diameter, of such pipeline inspection as determined by measurement along the horizontal centerline of the existing pipe and manholes.

4.2 Payment shall be made at the unit price per linear foot, regardless of pipeline diameter, indicated in the Bid Form for which price shall constitute full compensation for furnishing all materials, labor, and equipment for pipeline inspection of the sanitary sewer pipelines including, but not limited to, traffic control, inspection, preparing reports and all other incidental work not specifically described in any other item of the specifications, complete-in-place, as specified.

*** END ***

**EXHIBIT C4
TECHNICAL SPECIFICATIONS
MANHOLE INSPECTIONS**

PART 1 GENERAL

1.1 SCOPE OF WORK

- A. The Contractor shall perform manhole inspections in conjunction with cleaning activities unless otherwise specified by the District. The inspection shall document the condition of each manhole. An inspection report shall be completed for each manhole and digital photos shall be taken.
- B. The Contractor shall provide all the necessary labor, equipment and safety equipment, to perform a non-confined space entry sewer manhole inspection. The intent of the manhole inspection is to locate all defects and other abnormalities.
- C. The District shall work with the Contractor to designate which manholes are to be inspected on a three year, two year, and/or one year cycle. In general it is desired to complete the manhole inspection of all manholes in three years or nominally 33% of the manholes per year.
- D. The District may choose to conduct manhole inspections and delete this scope of work from the contract at any time.

1.2 RECORDING OF FIELD OBSERVATIONS

A. Manhole Inspection Logs:

Each manhole shall have a separate inspection report. The inspection report may be recorded on digital/electronic media and/or provided in hard copy and will become the property of the District. The report shall be clear and concise for the reader. It shall clearly show the condition of each section of the manhole.

B. Photographs:

During the manhole inspection digital photographs and/or video shall be taken and the Contractor shall provide District with a (CD/DVD) with all the photographs on it. Also a manhole inspection photo report shall be made including the digital photographs of each manhole labeled with manhole number and location. Photos should be taken in this order:

- 1. Site Perspective – including any monuments that would determine location;
- 2. Top of Manhole Cover (before removal) – to see frame to lid seal;
- 3. Bottom of Manhole Cover (after removal);
- 4. Down Manhole looking at invert (from street level);
- 5. Influent pipe;
- 6. Effluent pipe;
- 7. Lateral #1;
- 8. Lateral #2;

When taking photos you should always have a designated photo facing in the North direction.

1.3 SUBMITTALS

- A. Shop Drawings: Catalog and manufacturer's data sheets for inspection equipment.
- B. Quality Control Submittals
 - 1. References: Contact names and telephone numbers.
 - 2. List of staff and equipment to be used on Project.
 - 3. Copies of NASSCO PACP/MACP Certifications for operators proposed on project.
 - 4. Traffic control plan.
 - 5. Project-specific safety plan.
 - 6. Look-ahead inspection schedules, one week in advance of Work.

1.4 QUALITY ASSURANCE

3.4.1.1 Qualifications:

- 1. Contractor has performed work successfully for at least 3 other projects, within last 5 years, with amount of Manhole Inspections similar to this Project.
- 2. Crew Chief has worked on other projects similar to this Project and experienced using proposed equipment and field coding software system as proposed for this Project.
- 3. Pre-Inspection Meeting: Prior to beginning inspection work, schedule with District to review proposed inspection schedule and procedures.

1.5 SCHEDULING

- A. Inspection work shall be scheduled based on current weather forecasts. Do not schedule during storm event or within 24 hours after storm event.
- B. Provide updated look-ahead schedules to District every month.

1.6 NOTIFICATIONS

- A. Two-week notice of start of inspections in field.
- B. Notify District immediately:
 - 1. When obstruction or restricting flow in pipeline is discovered;
 - 2. If conditions for inspection are found to be unsafe or impractical;
 - 3. Pipe configuration in field is different than shown on maps;
 - 4. Notification shall include diagram clearly indicating location of structure in relation to immediately adjacent structures.

PART 2 PRODUCTS

2.1 EQUIPMENT

A. DIGITAL CAMERA

1. Digital camera capable of the following:
 - a. Minimum of 7.2 Megapixel imaging;
 - b. Minimum 3x optical zoom;
 - c. Optical vibration reduction image stabilization;
 - d. 3.0-inch high resolution LCD;
 - e. Adjusts up to ISO 1600 in low light.

B. VIDEO IMAGE & STORING

1. A Digital Video recorder (DV) device shall be provided for viewing live video and storing still images.
2. The DV recorder shall have a minimum 5" viewing area.
3. The DV recorder shall transfer digital images via memory stick, firewire or USB.
4. The DV recorder shall have the ability to capture still images on a memory stick with no less than 128 MB of storage.
5. As a back up, DV recorder shall have ability to use its own battery and receive video via a BNC to RCA cable.
6. Video storage system must be integrated into a custom foam lined case that protects it and holds all accessories.

PART 3 EXECUTION

3.1 GENERAL

- A. If required by the contract, clean manhole prior to internal inspection in accordance with scope of work for cleaning.
- B. Identify all laterals including modifiers required by NASSCO MACP.
- C. District will review quality guidelines with field crew during pre-inspection meeting.
- D. Look-Ahead Schedules: Schedules shall include structure numbers, street locations, and dates.
- E. Traffic Control: Manual on Uniform Traffic Control Devices for Streets and Highways, Federal Highway Administration.
- F. Structures will be identified as shown on sewer maps and/or listed on pipe inventory.

3.2 INSPECTION

Inspection Images:

- A. Digital color.
- B. Continuous View:

3.3 DOCUMENTATION

- A. Microsoft Access Database:
- B. Disc (CD or DVD):
 - 1. Labeling: Provide typed label on outside that indicates the following:
 - a. District Name (KGID)
 - b. Project Title or Number
 - c. Date(s) of Inspection
 - d. Inspection Company
 - e. Disc Number
 - 2. Provide jewel case insert that indicates pipe segments and manhole numbers included on the disc.
- C. External Hard Drive – Provide to District with clear instructions on downloading files.
- D. Manhole Inspection Form: Complete for each manhole inspected or attempted to be inspected. Copy attached.

PART 4 MEASUREMENT AND PAYMENT

- 4.1 Measurement and payment for manhole inspection of sanitary sewer pipelines will be based on the unit price per each, regardless of diameter, of such manhole inspection.
- 4.2 Payment shall be made at the unit price per each, regardless of diameter, indicated in the Bid Form for which price shall constitute full compensation for furnishing all materials, labor, and equipment for manhole inspection of the sanitary sewer manholes including, but not limited to, traffic control, inspection, and all other incidental work not specifically described in any other item of the specifications, complete-in-place, as specified.

*** END ***



Sanitary Sewer Manhole Inspection Form

Date: _____ MH ID: _____ UpMH _____ DnMH _____

Surface Cover: AC PCC Dirt PCC Collar Inspected by: _____

Grade to Manhole: Flush Below _____ Above _____

Cover Model _____ Velocity fps (0 - >4) _____

Cover Condition: Good Fair Poor

Riser Rings: Number _____ Alignment _____

Casting Condition: Good Fair Poor

Manhole Type: Precast Brick Block Combo

Manhole Condition: Good Fair Poor

Step Condition: Good Fair Poor

Type: Re-rod Cast Reinf. Plast Other _____

Apron condition: Good Fair Poor

Drop Manhole: Yes No

Type: Outside Inside

Infiltration: Yes No

Where: Pipe Invert Casting Walls

Grease: None Light Medium Heavy

No _____ Yes

Roots: 1 2 3 4 5

Where: Pipe Invert Casting Walls

Comments: _____

N
↑
Inlets and Outlets
(By Clock Position)

The diagram shows a cross-section of a manhole. At the top is a circular cover. Below the cover are several riser rings, each with a flange. The bottom of the manhole is a wide, shallow basin with a curved apron at the very bottom. A north arrow points upwards from the cover. The text 'Inlets and Outlets (By Clock Position)' is written below the north arrow. The entire diagram is enclosed in a rectangular box.

EXHIBIT D CONTRACT

THIS CONTRACT is entered into this 25 day of Sept, 2019, by and between the KINGSBURY GENERAL IMPROVEMENT DISTRICT, hereinafter referred to as "District" and SUMMIT PLUMBING CO, LLC., Nevada License 0050252 and 0058527, hereinafter referred to as "Contractor".

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

(1) The District is organized pursuant to NRS Chapter 318 with powers to construct, maintain, and operate a public sanitary sewer system. In conformity with such powers, the District has constructed a public sanitary sewer system, which is in operation.

(2) The District, after public notice by advertisement stating the nature of the contract open for bidding, the time and place for when and where bids were to be received and opened, and all other matters pertaining to such contract and bidding, received and opened bids for the operation and maintenance of its sanitary sewer system. After review of said bids and considering the factors essential to awarding a bid as prescribed in NRS 332.065, the District determined that the bid of Contractor was the lowest responsive and responsible bidder.

(3) Contractor's Bid is attached as Exhibit "A" hereto.

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

I. Scope of Work

The Contractor shall perform all the work and furnish all labor, equipment, and utility and transportation services required to perform all of the operation, repair, inspection, and maintenance as set forth in the Bid dated September 11, 2019, Exhibit "A" hereof, General Conditions, Exhibit "B" hereof, and the Technical Specifications, Exhibits "C1", "C2", "C3", and "C4" hereof, each attached hereto and incorporated herein by reference as if set forth herein verbatim.

II. Time of Performance

This Contract shall become effective on October 1, 2019, the date of the Notice to Proceed, and shall continue through, September 30, 2024, a term of sixty (60) months. Upon mutual consent of both parties, this contract may be extended for an additional term of sixty (60) months.

III. Payments

Payments shall be made to the Contractor for said work performed at the time and in the manner provided in the General Conditions. The maximum amount to be paid to the Contractor for maintenance and operation as provided in the General Conditions for work defined in the Technical Specifications shall be \$478,459.25, for lump sum bid items to be paid on a percent complete monthly basis provided that the Contractor has complied with the terms and conditions of this Contract. Items bid on a "lineal foot" or "each" basis will be paid the following month that the work was completed.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

IV. Scope of Work

This Contract shall consist of the following work components as defined in the Technical Specifications:

- Pump Station and Force Main Operation and Maintenance, Exhibit "C1"
- Sewer Cleaning and Maintenance, Exhibit "C2"
- Pipeline Inspection, Exhibit "C3"
- Manhole Inspection, Exhibit "C4"

V. Subcontractors

Subcontractors that the Contractor intends to use are listed below:

Work Item	Contractor
Electrical work	Arctic Electricians

VI. Independent Contractor

It is understood and agreed to by and between the parties that the District is in no way associated or otherwise connected with the actual performance of this Contract on the part of the Contractor, nor as to the employment of labor or the incurring of other expenses. The Contractor shall perform this Contract as an independent contractor and nothing herein shall be construed to be inconsistent with this relationship or status, nor shall anything in this Contract be in any way construed to constitute the Contractor or any of the Contractor's employees or subcontractors, servants or agents as the agent, employee or representative of the District.

VII. Performance Bond and Payment Bond

The Contractor shall post a Performance Bond and a payment bond in the amount of the Contract guaranteeing that the Contractor will perform in accordance with the terms and conditions of this Contract, or make alternate arrangements as allowed in the General Conditions. Bond shall name the Kingsbury General Improvement District as Insured.

Contractor represents that he is a duly licensed Contractor in the State of Nevada and is licensed to perform all work under this Contract and has included a copy of the license with the Bid.

VIII. Certification

The Contractor represents and warrants that it possesses a valid employer identification number and sufficient amount of Workman's Compensation and Liability Insurance and other required sureties, registrations, or licenses necessary to lawfully perform this contract, any expenses, penalties, or costs incurred by the District as a result of the Contractor's failure to maintain a valid employer identification number, Workman's Compensation and Liability Insurance or other required sureties, registrations, or licenses, will be reimbursed by the Contractor within ten (10) working days of written notice of such expenses, penalties or costs.

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

IX. Hold Harmless

The Contractor in all of its operations under the terms of this Contract shall be regarded as an independent contractor, and the Contractor assumes and agrees to protect the District from all liability and expense on account of claims, suits and costs growing out of or connected with such operations by the Contractor and the Contractor's employees or subcontractors, servants, and agents, provided, however, that the District shall not be relieved hereby from non-immunized liability for the District's own negligence or that of its employees, servants, and agents. Any and all provisions of this Contract by which the Contractor agrees to indemnify and hold harmless the District shall be construed to apply under all working conditions and to all locations where work is to be performed regardless of the hazards and dangers to persons or property, whether disclosed or undisclosed. The Contractor shall supply liability and property damage insurance with the District named as additional insured in such accordance with the requirement of this Contract, in such amounts as the District shall approve.

X. Compliance with Laws

The Contractor agrees to observe and promptly comply with, at the Contractor's own expense, all present, amended, and future laws, building codes, ordinances, rules and regulations, including safety and hazardous materials laws and regulations of the United States of America (including but not necessarily limited to the EPA), the State of Nevada, the Tahoe Regional Planning Agency, the County of Douglas, and any other regulatory entities. The Contractor shall indemnify and hold the District harmless against any suit, action, claim, demand, lien, loss, damage, fine, judgment or decree and any expenses connected therewith including reasonable attorney's fees for or on account of the violation of any statute, ordinance, building code, or regulations, or for personal injury or death to any person, including workmen, or damage to any property which may arise from the work or operations of Contractor under this Contract.

XI. Assignment

Neither this Contract nor any interest therein, or claim thereunder, shall be assigned or transferred by the Contractor to any party or parties without the express written approval of the District.

XII. Insurance

The Contractor shall supply liability and property damage insurance in the minimum amounts designated in the General Conditions, meeting all requirements included therein.

XIII. Employment of Unauthorized Aliens

In accordance with the Immigration Reform and Control Act of 1986, the Contractor agrees that it will not employ unauthorized aliens in the performance of this contract.

XIV. Notices

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

If to the District: Michelle Runtzel, Business & Contracts Manager
Kingsbury General Improvement District

KINGSBURY GENERAL IMPROVEMENT DISTRICT
SANITARY SEWER SYSTEM SERVICES

255 Kingsbury Grade, Suite A
P.O. Box 2220
Stateline, NV 89449

If to the Contractor: Paul Kearney

Summit Plumbing Co, LLC.

1749 Timber Court

Gardnerville, NV 89410

XV. Severability

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

XVI. Integration

This Contract contains and constitutes the entire contract by and between the parties hereto and supersedes any and all prior written or oral agreements, expressed or implied, involving that which is the subject matter of this Contract.

IN WITNESS WHEREOF, District has caused this Contract to be executed and Contractor has subscribed same this 25 day of September, 2019.

DISTRICT:

KINGSBURY GENERAL IMPROVEMENT DISTRICT

BY Michelle Runtzel
Michelle Runtzel, Business & Contracts Manager

ATTEST:

BY Quie A Volto

CONTRACTOR:

COMPANY Summit Plumbing LLC

BY Paul Kearney
Authorized Signature

ATTEST:

BY Quie A Volto

*** END ***

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

TITLE: APPROVAL OF TASK ORDER 6 WITH EASTERN SIERRA ENGINEERING FOR GEOTECH SUPPORT FOR THE DESIGN OF THE FY25/26 WATER LINE AND PAVEMENT REPAIR & RENNOVATION PROJECT

For Discussion and Possible Action. Review and approve Task Order #6 with Eastern Sierra Engineering to provide Geotechnical support for the FY25/26 Waterline and Pavement Repair & Rennovation Project

MEETING DATE: 17 September 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve Task Order #6 with Eastern Sierra Engineering to provide Geotechnical support for the FY25/26 Waterline and Pavement Repair & Rennovation Project for \$99,020.00 and authorize General Manager to execute appropriate documents.

BACKGROUND INFORMATION:

In 2022 the district solicited qualifications for an array of engineering and related services. On June 14, 2022, the Board of Trustees approved the selection of three firms to provide on-call services. FarrWest, Resource Concepts, Inc., and Eastern Sierra Engineering. Generally, on-call work has been assigned to each of these firms, reflecting their strengths or availability. Eastern Sierra was selected to provide geotechnical services for the district. The objective was, in part, to capture and compile the geotechnical information within the district in a single location and build upon it verse making this a throw away data with a project-by-project focus.

Subsequently, Eastern Sierra Engineering has supported each of the projects completed by the district regardless of the principal design firm. In July 2024, the board authorized the design task order for DOWL Engineering for the FY25/26 Waterline and Road Repair and Rennovation Project. DOWL has outlined the geotechnical support needed to complete that design which is the basis of the attached task order.

It is recommended that the proposed Task Order #6 with Eastern Sierra Engineering be approved.

INCLUDED:

(A) FY 25/26 Waterline Geotechnical support proposal

Fund impacted by above action:

- | | |
|---|--|
| ☐ All Funds | ☐ Not a Budget Item |
| ☒ Water Fund | ☐ Sewer Fund |
| ☒ General Fund | ☐ Snow Removal Fund |
| ☐ Not Budgeted for | ☐ Emergency Spending |



CIVIL ENGINEERING & CONSTRUCTION SERVICES

main: 775.588.7178
fax: 775.588.1726
P.O. Box 1819
Zephyr Cove, NV 89448
www.esengr.com

August 15, 2024

Mitch Dion
General Manager
Kingsbury General Improvement District
PO Box 2220
Zephyr Cove, NV 89448

**RE: Proposal for Geotechnical Services
Panorama Drive, Maryanne, Barrett Drive
Water and Road Improvement Projects**

Dear Mitch:

Eastern Sierra Engineering (ESE) is pleased to provide this proposal for Geotechnical Investigation, Pavement Design and Utility Trench Recommendation Services for work associated with water system and roadway improvements on the following streets within the Kingsbury Grade Improvement District:

Panorama Dr Drive (~605 LF), Vista Drive (~355 LF), Barrett Drive (~3,625 LF), Maryanne Drive (~3,750 LF).

We anticipate performing test pits for this project. The test pits will be utilized to obtain adequate sample size (existing asphalt concrete, base, if encountered, and subgrade) for ESE testing. The project limits have been assumed based on AOI provided by DOWL. ESE anticipates the following services will be required for this project:

- Perform a site investigation of the roadways. The site investigation will include the evaluation of the existing pavement condition (type and severity of distress) shoulder condition and any changes to the distress types along the roadway;
- Locate and mark a total of twenty-one (21) test pit locations, shown approximately in Figure 1, and contact Underground Service Alert (USA) to notify them of our intent to excavate.
- Provide traffic control and excavate, log, and sample the test pits to depths of approximately 4-6 feet below the existing ground;
- Test pits will be backfilled with compacted native material and topped with 4 to 6 inches of hot mix asphalt concrete, if available, otherwise cold patch material will be used;
- Perform laboratory testing that includes moisture content (ASTM D2216), particle size analysis (ASTM C136) and Atterberg limits (ASTM D4318) to determine the soil classification per the Unified Soils Classification System (ASTM D2487). We will also perform Resistance Value (ASTM D2844) and moisture-density curves (ASTM D1557) testing on selected subgrade samples to determine strength characteristics;
- Prepare one typed report summarizing ESE's field observations, existing asphalt concrete thickness, trench recommendations, laboratory test data, soil classification and recommend potential construction strategies;

- Provide a structural section for each viable construction strategy utilizing the AASHTO Guide for Design of Pavement Structures.

We understand that DOWL Engineering is in the process of designing the roadway and water line improvements for the project and will need to incorporate the results of the geotechnical investigation starting in October 2024. Before moving forward with the field work for the project, we will determine if any geotechnical information that the District has available from past projects could be used to reduce field work requirements.

Fees for ESE's services would be provided on a time and expense basis utilizing the rates shown in the attached Fee Schedule. With the scope outlined above we estimate the fees for our services to be \$99,020. A detailed breakdown of our fees is attached.

The estimated fee amount would not be surpassed without your written authorization. Additional work outside the above outlined scope of work shall be billed according to the attached Fee Schedule. This proposal may be accepted by returning signed copy of this proposal to our office.

We trust this provides the information you require at this time. If you have questions or comments regarding this proposal, please contact Jennifer Roman at (775) 291-6337.

Sincerely,
EASTERN SIERRA ENGINEERING, P.C.



Jennifer G. Roman, PE
Senior Engineer


Sarah Tomlinson (Aug 15, 2024 12:19 PDT)
Sarah Tomlinson
Geotechnical Designer

Enclosures: Figure 1: Preliminary Test Pit Location 1-17
Figure 2: Preliminary Test Pit Location 2-21
KGID TO6 Geotech Fees

ACCEPTED:
Kingsbury GID
Mitchell S. Dion, General Manager

Date

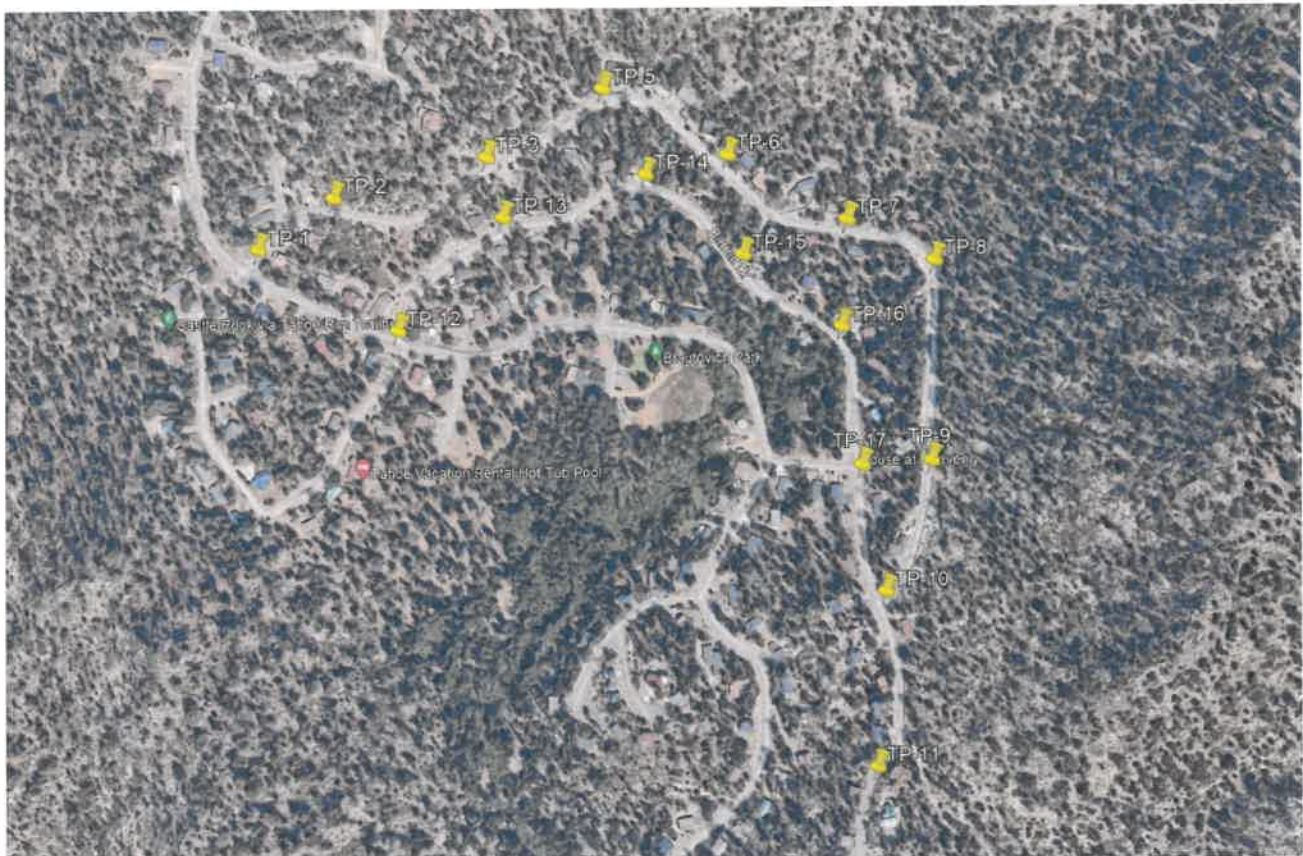


Figure 1: Preliminary Test Pit Locations 1-17



Figure 2: Preliminary Test Pit Locations 17-21

KGID TO6 Fees

Geotechnical Investigation- & Report - Maryanne Dr., Barrett Dr., Panorama Dr. & Vista Dr. Project

Item	Rate	Labor			Direct Costs		Totals
		Senior Engineer	Staff Geologist/ Engineer	Technician	Laboratory Testing	Sub-Consultant*	
		\$ 240/hr	\$ 165/hr	\$ 110/hr			
Site Investigation							
Subsurface Investigation			96				
USA Locates		6	6				
Test Pits							
7 Test pits at 4 to 6' deep							
Qualcon 6-8 hour days (\$4,000 per day)						\$ 24,000.00	
Traffic Control by ESE (two techs for 6 days)				96		\$ 900.00	
Report/Analysis							
Draft Report		8	40				
Test pit logs		2	12				
Traffic Analysis		12					
Alternatives Analysis		12					
Total Hours		40	154	96			
Total Cost*		\$ 9,600	\$ 25,410	\$ 10,560	\$ 23,570	\$ 29,880	\$ 99,020

* Total includes 10% subconsultant markup

Laboratory Testing			
Test	Quantity	Unit Price	Total Price
Sieve Analysis	42	\$ 130.00	\$ 5,460.00
Atterberg Limits	42	\$ 145.00	\$ 6,090.00
Moisture Density Curve	10	\$ 340.00	\$ 3,400.00
R-value	10	\$ 400.00	\$ 4,000.00
Chemical Testing	7	\$ 660.00	\$ 4,620.00
Total			\$ 23,570.00

Cost Summary	
Geotechnical Cost	\$ 45,570
Laboratory Testing	\$ 23,570
Subs (incl. 10% markup)	\$ 29,880
Total Project Cost	\$ 99,020

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

**TITLE: APPROVE PROPOSAL FOR ACQUISITION AND INSTALLATION OF
EQUIPMENT STORAGE FACILITY**

For Discussion and Possible Action. Review and approve proposal for acquisition and installation of Equipment Storage Facility

MEETING DATE: 17 September 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve proposal for acquisition and installation of Equipment Storage Facility for the district and authorize General Manager to execute appropriate documents.

BACKGROUND INFORMATION:

The district's equipment stored in the yard suffers from weather occurrences at nearly 8,000 feet elevation. UV, heat and cold variables ruins hoes, seals, gaskets, fuels and lubricants. Equipment which sits in the elements, even under tarps, is often not ready for use. The district has significant investment in the equipment and experiencing exorbitant maintenance costs, providing shelter for these items has been a high priority. The district has had engineers and architects consider alternatives to provide protection for equipment. In the 2024/25 budget \$635k was budgeted. The actual costs are significantly higher.

Currently, the cost distribution is \$201,750 from the General Fund; \$211,000 from the Water Fund; \$110,00 from the Sewer Fund; and \$101,750 from the Snow Fund. Should the this project be approved to proceed, the proposed distribution would be \$410,000 from the General Fund, \$405,000 from the Water Fund; \$110,000 from the Sewer fund; and \$101,750 from the Snow Fund.

RPM Permit Design: \$59,500

Sprung Materials: \$409,235

JT2 Construction: \$557,730

Turnkey Total: \$1,026,465

Sprung Structures are available from Sourcewell (Nevada state approved purchasing cooperative). There are limited vendors qualified for the actual construction/assembly of these facilities and designers experienced in providing project management.

RPM is a design firm in Salinas California that has done similar work for Washoe County and is approved by Sprung. They are uniquely qualified to do this work for the district and understand the challenges of our site and Tahoe Basin.

JT2 Construction is also experienced with Sprung Facilities and is one of the two firms regionally qualified to do the site work, provide and install the block system foundation and assemble the facility while ensuring the warranty of the structure from the manufacturer.

INCLUDED:

- (A) Proposal Structure
- (B) Proposal JT2 Construction
- (C) Proposal Accelerated Structures

Fund impacted by above action:

- | | |
|---|---|
| ☒ All Funds | ☐ Not a Budget Item |
| ☐ Water Fund | ☐ Sewer Fund |
| ☐ General Fund | ☐ Snow Removal Fund |
| ☐ Not Budgeted for | ☐ Emergency Spending |



August 07, 2024

Dear Mitch Dion,

We are pleased to submit the following quotation for a Sprung structure to be located at your site in Stateline, NV, Nevada.

As the inventor of stressed membrane structures, patented worldwide, our 137+ years of experience along with our commitment to you and your organization, offers an innovative alternative, dramatically accelerating construction timelines with complete flexibility for the future.

Through constant innovation and solutions created to address our Client's needs, Sprung Structures helps organizations around the world with faster, more flexible, cost-effective building solutions.

STRUCTURE DESCRIPTION	
DRAWING: R23-462 R3	
Quantity	Item
-	Signature Series 60 feet wide by 120 feet long, measured by maximum width by maximum length (5" x 10") 10'/OC
-	Polyurethane opaque membrane, complete with daylight panels.
1	Corrosion Resistant Package
1	Kingsbury General Improvement District Graphic Logo at Entrance
4	Bay(s) of Cable Bracing
2	Engineered Flat End(s)
2	Louvered Opening
2	Rolling Service Door(s) 14' W X 16' H c/w Electric Operator (115-208-230V - NEMA1 - 3/4HP Single Phase) c/w frame
2	Single Personnel Door(s) c/w High Traffic Panic & Closer (3'0" x 7'0") in flat end
2	Gravity Ventilator(s) - 24"
34	Custom base plates
68	75 lb. Hanging Brackets - Interior suspension eye-nuts, powder coated or mill finish
-	10.00 Center Bay Spacing
-	Conduit Holes Set as per diagram provided by Sprung
-	Engineered Stamped Drawings
-	Perimeter Flat Bar



**Build
Faster**

TOTAL PURCHASE PRICE	
Purchase Price for Structure and Accessories as above, F.O.B. Salt Lake City, Utah, USA 2010 Incoterms. Sales and/or use taxes extra if applicable.	\$398,487.00
The Technical Consultant's travel, accommodation, and meals will be charged to you at the fixed cost shown based on the INSTALLATION requirements below.	\$7,278.00
On your behalf, we can arrange for delivery of this structure by commercial carrier to your site in Stateline, NV, Nevada at the fixed cost shown. Sprung will maintain responsibility for the shipment and will insure the shipment up until the point of delivery. Customer is responsible to receive and unload freight in a timely manner.	\$3,470.00
STRUCTURE, ACCESSORIES, TECHNICAL CONSULTANT AND DELIVERY AS ABOVE:	\$409,235.00
TERMS, O.A.C: 50% with order; balance upon delivery of the structure.	

GUARANTEE
To demonstrate our confidence in the quality and longevity of your Sprung Structure, we are pleased to issue the following guarantees.
Note: Our guarantee is not valid if a Sprung Technical Consultant is not present throughout the erection and dismantling of the structure during the guarantee period, or if any payments associated with the structure are not made on time.
ARCHITECTURAL MEMBRANE WITH POLYURETHANE COATING
All membranes used are water and mildew resistant, insect proof and flame retardant. They withstand extreme climatic variations and contain ultra-violet inhibitors to reduce degradation by the sun's rays. Flame retardant status has been warranted by the membrane suppliers.
Sprung Instant Structures guarantees to supply new replacement membrane, on a pro-rata basis at the then current price, for membrane which deteriorates from any of the aforementioned factors within FIFTEEN (15) YEARS from the date of delivery of the structure(s), for polyurethane coated architectural membranes in white, tan or gray colors.
EXTRUDED ALUMINUM SUBSTRUCTURE AND COMPONENTS
Aluminum used is professionally engineered and is of the highest quality and structural capability. Sprung Instant Structures guarantees to replace, on a pro-rata basis at the then current price, any aluminum which deteriorates from normal usage within FIFTY (50) YEARS from the date of delivery of the structure.

NOTE: This quotation is valid for 30 days.

PERMITS: It will be your responsibility to obtain all permits, licenses and pay all applicable taxes. This structure is designed to meet the CBC 2022.

AVAILABILITY: Depending upon accessories, Sprung structures can normally be delivered from inventory.

ENGINEERING: Sprung engineers our structures from the base plate up. We will supply your design professionals with a column base layout and design calculations in order for them to design an appropriate foundation.



**Build
Faster**

When the engineering package is completed, a username and password will be provided to access the Sprung digital repository which will include:

- Sealed Drawing and Design Calculations
- Utility Load Letter
- Snow Shed Report
- Anchoring Specifications
- Membrane Specifications

If onsite engineering observations and inspections are required, please advise our sales office to request a quotation. These services will be quoted at our cost. Onsite observations are not included as a part of Engineered Stamped Drawings.

ANCHORAGE:

Concrete Foundation - The anchoring specifications will contain the critical dimensions and details in order for your design professional to engineer the concrete foundation (see above). Base reactions along with anchor bolt recommendations will be provided as required.

INSTALLATION:

Our quotation is for SUPPLY only. A contractor is required for managing the project for the supply of all workers and equipment, site preparations, organize subcontractors, erection and the interior fit out.

Sprung will provide a username and password to access our Contractors Guide – an online resource that assists Contractors as they prepare pricing for the erection of the structure.

**TECHNICAL
CONSULTANT:**

Sprung will supply a Technical Consultant on site to provide advice on the best methods of structure assembly and erection to a construction supervisor (or equivalent). The Technical Consultant is not authorized to perform any other services or directly supervise workers. Customer is responsible for supervision of and safety compliance in structure location, orientation, assembly, and erection.

The Technical Consultant is not a project manager. Customer is solely responsible for project management if this is a requirement.

**WORKHOURS
REQUIRED:**

Estimated 7 workers and one construction supervisor for approximately 14, 8 hour working days.

- 50% of workers to be manlift qualified.
- Total work hours to complete is estimated at 784.
- Lack of work hours will result in additional Technical Consultant costs.

Note: Above time estimation does not include an allowance for the Rolling Service Doors which will be delivered and installed by the closest regional installer.

**EQUIPMENT
REQUIRED:**

- Manlifts and scissor lifts.
- Crane with operator and rigger to assist in raising the free span aluminum beams during the erection sequence. It will be needed for approximately 8 hours.
- Appropriate fall protection (body harness and lifeline).
- Electrical power to site.
- Specialized hand tools are supplied for your use at no charge. You are responsible for the tools while they are at your site and until picked up by Sprung following completion of the structure installation. Lost, stolen or damaged tools will be billed at their full replacement



**Build
Faster**

cost. Approximate value: \$50,000.

MECHANICAL:

HVAC can be easily incorporated into the structure. We will work with your mechanical contractor to ensure that all systems integrate easily.

**PENETRATING
THE
STRUCTURE:**

Sprung can provide frameless and framed penetrations to accommodate gas lines, electrical conduit, plumbing, HVAC ducting, etc.

Framed penetrations are manufactured from extruded aluminum and held in place with structural spreaders. They are placed in the wall cavity of the structure, so it is recommended that they be installed **BEFORE** the interior liner is installed.

Penetrations are not designed to support mechanical or electrical systems. Any items that penetrate the structure must be self-supporting.

In order to ensure the timely completion of the project, it is essential that the dimensions and locations of the penetrations be verified by your General Contractor and provided to Sprung prior to manufacturing the structure.

A framed opening order form will be provided by Sprung to the owner or contractor. This form requires width, height, elevation, and quantity of penetrations. Please ensure your subcontractors and other representatives complete the order form in a timely manner.

In snow areas, snow deflectors should be installed at frame penetration locations.

ELECTRICAL:

It is the responsibility of your contractor to connect all electrical for any options requiring power. Electrical specifications can be provided.

Insulated structures afford the opportunity to hide all electrical conduit and wire within the insulated wall assembly. These components would need to be installed prior to the installation of the interior membrane.

UTILITY LOADS:

The Sprung structure is designed to carry a 2 psf uniformly distributed utility load. Care must be taken in placing hanging brackets on the structure to ensure equal loading. All the utility loads on the structure should be reviewed by an engineer prior to the installation of the brackets.

**INTERIOR
HANGING
DETAILS:**

Sprung offers a large selection of brackets and hangers which can be utilized for the hanging of lighting, HVAC, and any other items that may need to be suspended from the interior of the structure. The structural adequacy of these brackets will be reviewed by your design professional.

- The type and size in each case will depend on weight and proposed position.
- Please contact your Sprung representative for diagrams and further details.
- Brackets can be designed to meet NFPA 13 for sprinklers.

**ROLLING
SERVICE
DOORS:**

Although the Sprung Structure can normally be delivered in a short time period, Rolling Service Doors generally have a longer lead time and will arrive and be installed by a local installer after our technical consultant has left the site.

You will be required to supply a forklift (or hoisting equipment) and a small manlift, to support the installation. Electrical hookup, if applicable, is not included.



**Build
Faster**

For remote sites, not easily accessible from a major center, the Sprung Technical Consultant will supervise the installation of the Rolling Service Doors. In these cases, two workers will be required for approximately two (2) 8 hour working days per door.

**SPECIAL
CORROSION
PROTECTION:**

Sprung Structures utilize a military grade, corrosion resistant aluminum substructure, which offers unrivalled corrosion protection.

Depending on the shape, size and accessories selected for your structure, there may also be a limited number of miscellaneous steel components required.

For the long-term performance of all steel components, they will be treated with two complementing types of ZINC based protection.

→ The steel is first hot dipped galvanized, post-production, to ASTM A123.

→ The second type of protection is a two-stage powder coat with a ZINC hybrid primer and UV stable topcoat.

All structural bolts will be provided with a proprietary zinc flake coating.

DISMANTLING:

Rented structures will require our Technical Consultant for dismantling. The same terms as outlined above under the headings "Installation", "Technical Consultant", and "Equipment" will apply. It will be your responsibility to return the structure and tools, prepaid, to the depot in Salt Lake City, Utah.

At Sprung, we have an unwavering commitment to providing building solutions that help people and organizations meet rapid growth and the demands of an ever-changing environment.

Sprung delivers extraordinary solutions, performs to utmost standards, meets building codes and standards globally, which in turn supports you.

Please let us know if you have any questions or need further information or clarification. We will reach out in the near future to review your proposal.

Thank you for contacting Sprung Structures!

Bo Comings
Business Development Manager
SPRUNG STRUCTURES, INC.
bo.comings@sprung.com
Direct: 415.934.9370
Cell: 415.636.1877



ACCELERATED STRUCTURES

Cslb: 1088789

Kingsbury General Improvement District

Sept 4th, 2024

RFQ - Sprung Turnkey, Maintenance Facility for Kingsbury General Improvement District, Nevada

With over 300 completed Sprung Structure projects, the staff at Accelerated Structures have vast knowledge and valuable experience in pre-engineered and modular construction, enabling us to save you time and money. This proposal is for the installation of (1) 60' wide by 120' feet long Non-Insulated Sprung Structure, fastened to a Eco block stem wall with basic electrical and lighting, gravel surface and exterior water drainage.

Proposed scope:

Supply and install ballast block foundation, install 60' x 120' non insulated Sprung Structure, install V-Ditch drainage, provide basic electrical service to structure including lighting, receptacles and power to rolling service doors, provide and install compacted gravel surface within the interior of structure.

Scope Exclusions: These exclusions are in addition to the exclusions as listed at the end of proposal.

- Engineering and Permits – Stamped engineered plans for permitting can be included at additional cost per client's request.
- Prevailing wages and union scale – if required client to furnish required rates.
- Temp Power – Power source with minimum of 2 - 15-amp circuits must be provided
- Overtime
- Delays – Delays are not included in scope or scheduled; delays will be billed as described in the exclusions section of the proposal.
- All other items not specifically included in inclusions.
- Please see the exclusions section for a comprehensive list and detailed explanations of exclusions.

Terms: Net 15 from date of invoice

33% mobilization

33% once frame is erected

33% Paid upon finale completion and project sign off / turnover.

Total price: 603,940.71

Immediate pay per Outlined Terms: Immediate payments are paramount to the continued flow and success of the project, schedule of values are based upon milestones not specific dates. **Change Orders Paid on Receipt prior to start of Change, changes will not start until an NTP is issued and payment received.**

Note: Pricing subject to change with lodging and Equipment Availability. **This is a Pre-Engineered Proposal. Pricing can Change with Engineering.** Delays due to others, including but not limited to other contractors or site personnel not employed by Accelerated Structures and weather will result in back charge as stated below. Terms stated in proposal, when in conflict, supersede all others regardless of contractual languages in prime contract. Failure to comply with the outlined payment terms can result in an immediate shut down and demobilization. Re-mobilization will require a new deposit/mobilization in addition to the contracted price in the amount of 3.5% of the total contract value.

Thank you for the opportunity to bid on this project. If you have any questions, please don't hesitate to call. Thank you once again for your consideration.

Best Regards,

Sean Harwood / Owner
Accelerated Structures
(619) 672-5013
Sean@acceleratedstructures.com

Russell Peak / Co-owner
Accelerated Structures
(619) 616-0034
Russell@acceleratedstructures.com

 Signature

 Signature

 Date

 Date

Acceptance of proposal
 By responsible party

 Title

 Signature

 Date

This bid/proposal is the sole property of Accelerated Structures, its confidentiality is vital to our ability to keep our prices competitive. Any other use without written consent is illegal and will be pursued to the fullest extent of the law. Also note that the sharing of this information between bidders is prohibited. This quote is without engineering or permits. Engineering and permits can and will affect pricing. In the event payment disputes escalate to litigation the prevailing party will be indemnified for all legal fees, collection costs, and all other associated fees. In the event of payment delays beyond agreed upon terms, the client will be responsible to reimburse Accelerated Structures at a percentage rate of the outstanding balance in the amount of 2% compounded monthly. Upon acceptance by signature this proposal shall become an addendum to the contract and will be legally binding.

Owner Initial Required _____

These Exclusions are not considered a change order nor require approval but a tolling daily rate to be added to invoice:

1. Delays caused due to "acts of nature", or unforeseen circumstances are not included. The rate per day will be actual costs of supervision, labor, per diem and equipment rental plus 20%
2. Delays and costs associated with weather days (rain, wind, ice, snow) are not included. The rate per day will be actual costs of supervision, labor, per diem and equipment rental plus 20%.
3. Changes due to actual conditions discovered at the job site not visible from the surface are not included. This includes rock, hard rock, abandoned utilities, and buried concrete or debris.
4. Job site access restrictions, inaccessibility and/or delays caused by others will be an additional cost. Owner is responsible for providing all weather access around the site during the construction.
5. Liability for underground utilities, foundations, obstructions and/or unforeseen obstacles or conditions. Owner is responsible for contacting Dig Alert and marking the entire site.
6. Costs associated with obtaining necessary permits, inspections and approvals from local, state, and federal agencies are not included unless specifically noted above.
7. Costs associated with obtaining geotechnical, architectural and/or engineering reports, plans and/or calculations are not included unless specifically noted above.
8. Costs associated with geotechnical, architectural and/or engineering redesign requirements are not included unless specifically noted above and are the responsibility of Owner.
9. Costs associated with site layout, civil engineering, survey work and staking are not included unless specifically noted above and are the responsibility of Owner if requested by the Contractor.
10. Prevailing, Davis Bacon or union scale wages are not included. Nighttime, weekend, or overtime wages are not included. Owner to supply Contractor additional labor scales if required.
11. Job site preparation, removal of existing products or debris and any required demolition is not included unless specifically noted above.
12. Concrete footings, foundations, slabs, re-bar and other concrete work or finishing is not included unless specifically noted above.
13. Any dirt excavation, cut and fill, removal from site, transport onsite and/or offsite, import or compaction not included unless specifically noted above.
14. Any construction of a building pad is not included unless specifically noted above. Owner to furnish building pad elevations and a compacted pad 20'-0" wider than the edge of the building.
15. Any required insurance coverage over a standard general liability policy and automobile policy of \$1,000,000 each occurrence is an additional cost to Owner.
16. Any required bonds including construction bonds, completion bonds and material bonds are the responsibility of Owner. Any additional costs will be paid in full, by Owner, prior to the required date.
17. Any prefund amounts required by a bonding company are the responsibility of Owner. Any additional costs will be paid in full, by Owner, prior to the required date.
18. Site security is the responsibility of Owner unless specifically noted above. Any items missing or stolen from the site shall be paid by the Owner to the Contractor immediately.

19. All site security fencing, gates, temporary lighting, and access control is the responsibility of, and shall be paid by Owner and is not included.
20. All Furniture, Fixtures and Equipment (FF&E) is not included unless specifically noted above.
21. The moving, placement or connection of all FF&E is not included unless specifically noted above
22. All construction electricity, water, sewer, and gas are the responsibility of, and shall be paid by the Owner. Contractor shall notify Owner prior to construction of the required utilities and location.
23. Any utility requirements more than 5'-0" outside the foundation are the responsibility of Owner unless specifically noted above.
24. All necessary SWPPP requirements are not included and are the responsibility of Owner to provide, install and maintain unless specifically noted above.
25. Any Owner supplied materials are the responsibility of the Owner and any missing or required parts associated with those materials are the responsibility of the Owner and shall be paid for by the Owner
26. All materials and equipment shall be paid in full by Owner prior to ordering and commencement of work.
27. All pricing is guaranteed by the Contractor for 30 calendar days from the date of this proposal. All proposals accepted after 30 days are subject to review and repricing.
28. All parts and material purchased by Owner is the responsibility of Owner and any delivery and unloading are the responsibility of Owner. All costs associated with replacing missing or damaged parts and/or materials is the responsibility of, and shall be paid by, the Owner.
29. All delays caused by missing or damaged parts will be paid by Owner at a rate per day as defined in Exclusion 2 above.
30. Any increase in housing costs due to location or seasonality, above \$175.00 per room, will be billed as an additional amount per day for the duration of the project.

Initial _____

Proposal valid for 30 days from date of proposal.

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM #13**

**TITLE: ADOPT RESOLUTION 2025-01 COMMEMORATING 60 YEARS OF
SERVICE TO THE COMMUNITY**

**For Discussion and Possible Action. Adopt Resolution 2025-01 Commemorating 60
Years of Service to the Community**

MEETING DATE: 17 September 2024

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Adopt Resolution 2025-01 Commemorating 60 Years of
Service to the Community and dedication of the Administrative and Operations Center.

BACKGROUND INFORMATION:

The district's formation occurred in 1964 as an emergency declaration to respond to the needs of the Kingsbury community within Stateline Nevada. A group of property owners presented the request to the Douglas County Board of Commissioner to form a General Improvement District, following provisions of chapter 318 of the Nevada Revised Statutes.

On September 8, 1964, the County Board of Commissioners took final action adopting Ordinance number 144. The formation of Kingsbury General Improvement District was approved providing powers for the purpose of providing Paving, Curbs, Gutters, Sidewalks, Storm Drainage, Sanitary Sewer Improvements, Water Improvements, Street Lighting, and Garbage and Refuse Collection and Disposal.

In 2019, the district set about acquiring facilities to establish a consolidated Administration and Operations Center. The district purchased the property and in 2022 approved renovation of building 160 Pine Ridge Drive for the purposes of providing a single facility which to provide services from as an Administrative and Operations Center. The work on the facility was completed in 2024 to serve the district and community in manner of things envisioned in 1964.

It was a cumulative effort of employees and trustees, past and present, working as a team to achieve the success of today and the resolution attached is intended to reflect and commemorates the accomplishments encapsulated in the phrase "60 Years of Service to the Community".

INCLUDED:

(A) Draft Resolution 2025-01

Fund impacted by above action:

- | | |
|--|--|
| ☐ All Funds | ☒ Not a Budget Item |
| ☐ Water Fund | ☐ Sewer Fund |
| ☐ General Fund | ☐ Snow Removal Fund |
| ☐ Not Budgeted for | ☐ Emergency Spending |

RESOLUTION NO. 2025-01

**A RESOLUTION COMMEMORATING 60 YEARS OF SERVICE TO THE
COMMUNITY**

WHEREAS, on September 8, 1964, Ordinance number 144 was adopted by the Douglas County Board of Commissioners; and

WHEREAS there had been duly notice and was held a hearing before the Douglas County Board of Commissioners on the formation of the Kingsbury General Improvement District of territory within the County, for the purpose of forming the district; and

WHEREAS, an Ordinance initiating proceedings for the Organization of the Kingsbury General Improvement District proposed for Paving, Curbs, Gutters, Sidewalks, Storm Drainage, Sanitary Sewer Improvements, Water Improvements, Street Lighting, and Garbage and Refuse Collection and Disposal; based upon the public hearing for Creation of the District and Declaring an Emergency, as adopted on July 6, 1964 to have and exercise all of the powers describer and set forth, all pursuant to Chapter 318 of Nevada Revised Statutes; and

WHEREAS the evidence presented that all of the territory within said district would be benefited by being formed into a general improvement district for the purposes of exercising said powers; and

WHEREAS, the employees and trustees of the district, as a team, have worked with dedication and commitment to provide services to the community without interruption since that time; and

WHEREAS the evidence presented for benefit of said territory 60 years prior has proven accurate and verifiable that all properties within the district have benefited from the formation of the Kingsbury General Improvement District at that time; and

WHEREAS the district has completed the five year effort to own and occupy a consolidated Administration and Operations Center within the territory of the district.

NOW, THEREFORE, BE IT RESOLVED, that on behalf of the customers of the District, its personnel and the members of the Board of Trustees past and present, the Board of Trustees offers recognition in the vision in establishing the district in by the Douglas County Board of Commissioner and dedication of the Administration and Operations Center on this date memorializing 60 Years of Service to the Kingsbury Community and Stateline Township..

BY ORDER of the Board of Trustees, Kingsbury General Improvement District, Stateline, Nevada.

DATED this September 17, 2024.

PUBLICATION DATE: September 17, 2024.

Natalie Yanish
Chairman

Attest: _____
Cindy Trigg
Secretary

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting September 17, 2024

General:

Work on Ponderosa mobile home park is nearing completion. Approximately 1/3 of the coaches have been placed on the new system. All the customers have completed the paperwork for new accounts. We are on track to bill 78 new customers for October. Our success on this project has NDEP anxious to know if we are considering other SRF projects as we have several on the list for both water and wastewater which are moving up the list and more projects are not prepared get bypassed.

Asphalt sealing for the parking lot at building 160/298 and the driveways which were not sealed last fall is complete.

In spite of equipment failures, the roads have been swept with multiple passes. Then the wind last week deposited fresh set of fall pine needles.

Treatment plant repairs have been ongoing. Ozone generation repair is complete, working on improving the communications and eliminating the errors to ensure reliable operations and alarms.

Recruitments continue still seeking qualified candidates for professional positions and temporary labor.

Building 160 Pine Ridge project is about wrapped up. The elevator is awaiting State inspection prior to being placed into service. Some punch list items, and warranty work remains.

SCADA replacement project may be eligible for US EPA grant, our grant team working on it. RCI and Jacobs Engineering must team up to provide the technical support. Scheduling is getting tight, but our grant consultant and US EPA feel confident we have a good chance to be funded at 50%. Also looking to Governor's office of economic development that can offer up to 25% to match federal grants.

We received a grant for assistance to complete the service line inventory and working with an EPA/NDEP approved vendor to get this done on time.

We had a small impact on the NDEP regulations regarding design review and they are proposing to change the regulations to remove one step in the review and approval process.

We have met with Lopez Snow (contractor for Summit Village and several areas near the district), there may be a mechanism to leverage snow removal services and reduce the expense. Also not leave the district susceptible to the possibility of the single vendor opting to stop providing services.

Interest rates are starting to fall, we have arranged for some longer-term placements of funds.

The petition for judicial consideration of the fire hydrant clearing has been filed and now must be advertised for five weeks.

Customers:

Water damage from the Fire Hydrant on 2 March seems to be going nowhere for the customers, but it is going back and forth with the legal representatives.

Our multiunit Master Meter billing procedure is being challenged. The details of the challenge are interesting, but the core issue is to determine if it was appropriately codified. Legal Counsel has this for review.

Associations and outside meetings:

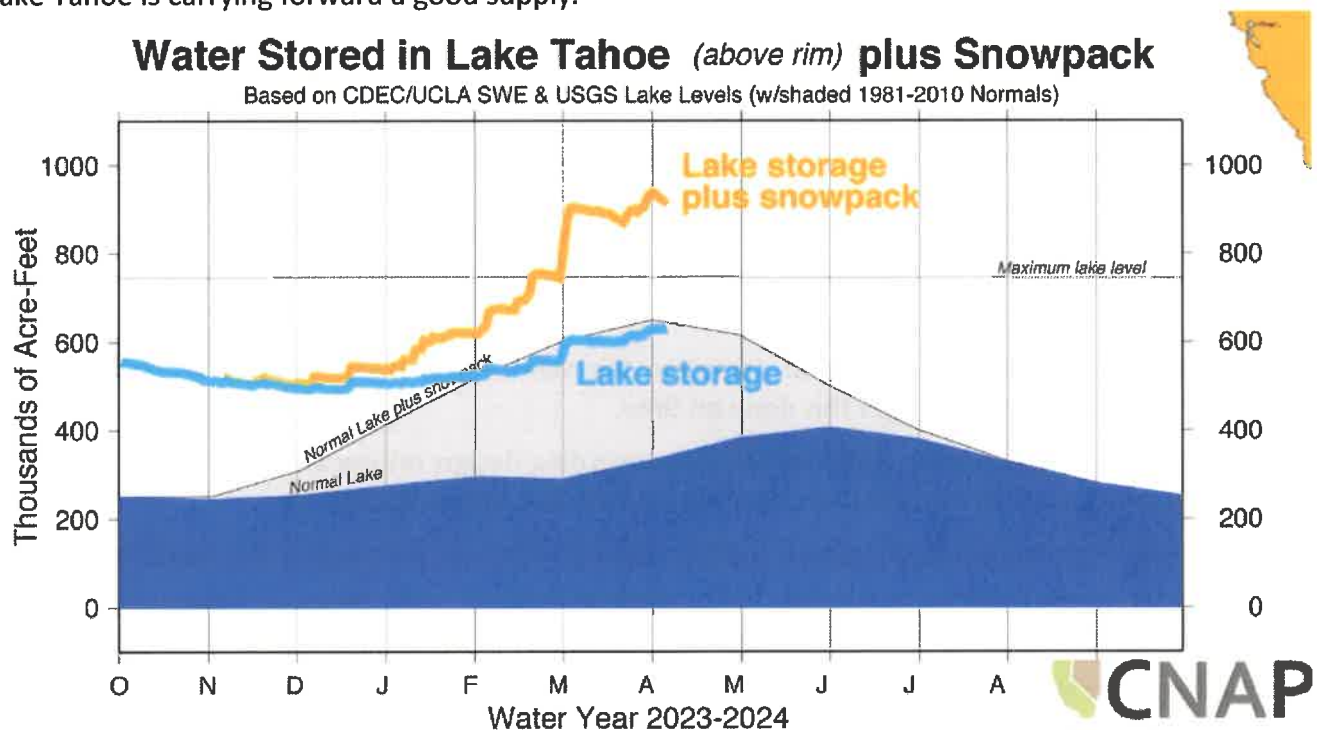
Attended League of Cities and Municipalities bimonthly meeting. Preparation for the fall conference and legislative session are two leading items. Kingsbury is the host agency for the Annual Conference and will support the front desk and other miscellaneous duties. Please let Judy or I know if you want us to register you for the event.

We hosted the NDEP training conducted by the US EPA. We had nearly the entire division of drinking water here and was a great event and the experience for our operators was useful. We did identify some reporting discrepancies that we are following up on to improve our control of pH and chlorine in the distribution system

Tahoe Water Suppliers quarterly board meeting occurred. Madonna Dunbar, Executive Director, is retiring. We also rejected proposal for commercial canning of tahoe water using the “Drink Tahoe Tap” brand and logo. The agency remains concerned about the plastics in the water issue and the California agencies want to use the California protocol (first in the world) before USEPA has approved the methods and before anyone has definitive identified the health or environmental impacts of the dozens of different plastics, age and particle size.

Water Resources:

Currently, the lake is at 6,227.61 – the legal limit is 6229.1 . The water year begins next month, and Lake Tahoe is carrying forward a good supply.



Future Work/In Progress/Concerns/Heads up

- SCADA software replacement
- Rates and Rate workshops
- Calendar year 2025 schedule and objectives

July 17, 2024

State Treasurer
Legislative Auditor
101 N. Carson Street, Ste. 4
Carson City, NV 89701-4786

Re: Listing of Outstanding Bonds held by the State of Nevada 6/28/24

1. Description of all KGID bonds held by the State of Nevada 6/28/24.
G/O Bonds – November 2007 Bonds

G/O Bonds – June 2010 Bonds

G/O Bonds – March 2012 Bonds, Amended 10/2014

G/O Bonds – January 2015 Bonds

2. The amount of principal outstanding at 6/28/24

	Outstanding	Original Issue
2003 Bonds	\$ 0.00	\$ 4,000,000.00
2007 Bonds	\$ 780,591.68	\$ 3,000,000.00
2010 Bonds	\$1,210,710.37	\$ 2,960,746.06
2012 Bonds Amended 10/14 from \$5M to \$11M	\$5,775,783.43	\$ 11,000,000.00
2015 Bonds	\$3,771,899.56	\$ 6,000,000.00
Total outstanding:	\$11,538,985.04	\$26,960,746.06



NOTICE TO BYPASS PROJECTS ON THE PRIORITY LIST DRINKING WATER STATE REVOLVING FUND

***Amended to update the Priority List ranking of the systems**

The Drinking Water State Revolving Fund (DWSRF) provides low interest loans to water systems needing to make capital improvements. The Priority List is a ranked list of water projects that have submitted “pre-applications” expressing an interest in obtaining a loan. The list is ranked to achieve public health and water quality goals consistent with the requirements of the Safe Drinking Water Act.

The 2024 Priority List was approved at the Board of Financing Water Projects (Board) on May 15, 2024. The Nevada Division of Environmental Protection (NDEP), DWSRF program, is planning to recommend funding to the Board for the following projects:

Projects are listed in ranking order based upon the Nevada DWSRF Priority List— effective May 2024	
Priority List May 2024	
10 / 172	Canyon General Improvement District
22	Spirit Mountain Utility
24/169	Truckee Meadows Water Authority
30	Truckee Meadows Water Authority
53	Southern Nevada Water Authority
66	City of Elko
71 / 105	Moapa Valley Water District
72	Orovada General Improvement District
103	Topaz Ranch Estates General Improvement District
187	City of Henderson

The Division has determined that water projects ranked above these projects are not ready to proceed and can be bypassed (NAC 445A.67573). A project may also be bypassed if a letter of intent, as required by NAC 445A.67577 and 445A.67578, has not been filed. The DWSRF regulations require that the Division provide notice to applicants that are bypassed.

After receiving this notice, the applicants on the Priority List have 30 days to file an objection. Comments for consideration on this proposed decision must be submitted by **August 18, 2024**, to ndep-ofa@ndep.nv.gov, attention:

Matt Livingston – Staff Engineer
Office of Financial Assistance
901 South Stewart St., Suite 4001
Carson City, NV 89701-5249

Questions regarding this notice may be directed to Matt Livingston at (775) 687-9579. Comments may also be submitted by FAX to (775) 687-5856 or by e-mail to mlivingston@ndep.nv.gov.

RECEIVED

SEP 10 2024

Initial



0022888 01 MB 0.617 01 TR 00091 011DDB02 000000
KINGSBURY GENERAL
IMPROVEMENT DISTRICT
GENERAL FUND
ATTN DISTRICT MANAGER
PO BOX 2220
STATELINE NV 89449-2220



Government Account

Your Financial Professional

Cory McKendrick
101 South 200 East
Suite 300
Salt Lake City UT 84111
Telephone: (801) 535-3653
E-mail: cory.mckendrick@moretoncm.com



ACCOUNT STATEMENT

AUGUST 1, 2024 - AUGUST 31, 2024

Account number:
7K5-00471
Page 1 of 7

OK D

ACCOUNT VALUE SUMMARY

	THIS PERIOD	THIS YEAR
Beginning account value	\$1,798,495.76	\$1,013,802.94
Deposits	0.00	750,000.00
Taxable income	190.80	32,641.12
Change in asset value	4,217.50	6,460.00
Ending account value	\$1,802,904.06	\$1,802,904.06

TOTAL PORTFOLIO VALUE

Ending account value	\$1,802,904.06
Estimated accrued interest	21,531.86
Total portfolio value	\$1,824,435.92
Estimated annualized income	\$89,000.00

Please see "About Your Statement" on page 2 for further information.

YOUR MESSAGE BOARD

Whether you want to build, preserve, enjoy, or share your hard-earned wealth, we're here to help. For questions about your account, please contact your financial professional, who will be happy to assist you.

KINGSBURY GENERAL IMPROVEMENT DISTRICT

GO PAPERLESS - Certain client documents are available for electronic delivery by accessing your account online at www.livestock-connect.com or your broker dealer's website. Upon signing up for this service, you will choose which documents you do not want to receive in the mail. You will then be notified by email when they are available for viewing and printing via the Internet. You may change your paperless elections at any time by going to the Online Documents page on the website.

ABOUT YOUR ACCOUNT - RBC Capital Markets, LLC, through the custody of RBC Clearing & Custody, a division of RBC Capital Markets, LLC (RBC), carries your account and acts as your custodian for funds and securities deposited with us directly by you, through your brokerage firm or as a result of transactions we process for your account. Inquiries concerning the position and balances in your account may be directed to us at 612-371-7830. All other inquiries regarding your account or the activity therein should be directed to your brokerage firm. Please review your account information in its entirety. If you note any discrepancies in your money balance, security positions, tax lots chosen for disposition, or unauthorized activity in your account, report it immediately to your brokerage firm or RBC. In addition, you should reconfirm in writing any real commissions with your brokerage firm or RBC. RBC Clearing & Custody, Attn: Client Service Team, 250 Nicollet Mall, Suite 1700, Minneapolis, MN 55401-1931 to further protect your rights, including your rights under the Securities Investor Protection Act (SIPA). A Statement of Financial Condition for RBC is available on our public website at <https://www.rbcclarifyingandcustody.com/en-us/legal/>.

Securities and cash in your account(s) are protected up to \$500,000 per client (including a \$250,000 limit for cash only) by the Securities Investor Protection Corporation (SIPC). RBC has purchased an additional policy covering up to \$99.5 million per SIPC-qualified account (of which \$900,000 may be cash) subject to a total maximum aggregate for RBC of \$400 million which would be distributed on a pro-rata basis across all losses by clients of RBC. This protection applies only to the physical loss or destruction of your securities; it does not apply to any decline in the market value of your securities. Other investments shown on your statement but not held at RBC may not be protected by SIPC or private insurance policies purchased by RBC. Certain investments and transactions are ineligible under SIPC, such as commodity futures contracts and currency, investment contracts (such as limited partnerships), fixed annuity contracts that are not registered with the U.S. Securities and Exchange Commission under the Securities Act of 1933, and foreign currency transactions. For more details, please talk to your Financial Professional, call SIPC at 202-371-8300 for a brochure, or visit www.sipc.org.

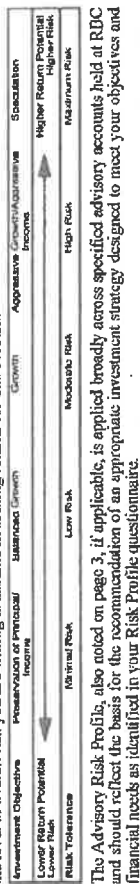
All securities we hold for you that are not registered in your name ("street name" securities) are commingled with identical securities being held for other clients. Securities with call features may be called in whole or in part. Please see the "Partial Redemption of Callable Securities Disclosure" on our public website at www.rbcclarifyingandcustody.com/disclosures/ for information that describes the partial redemption procedures established at RBC C&C and the firm's policy procedures for callable securities. A printed copy of these procedures may be requested from your Financial Professional. A printed copy of these procedures may be requested from your Financial Professional.

To report a lost or stolen Visa® Platinum Debit Card, or for questions regarding check activity, money fund balances, and Visa® Platinum Debit Card activity, call Client Support Services at 800-933-9946.

If you have an options account, each of the transaction confirmations we send you itemizes the commissions you have paid. Upon request, we will also provide you with a statement of the total option commissions you have paid this calendar year.

Accounts may be subject to an annual and/or inactive fee. Contact your Financial Professional for information.

ABOUT YOUR INVESTMENT OBJECTIVE / PROFILE AND RISK TOLERANCE - The Investment Objective and Risk Tolerance, where applicable, on page 3 of this statement are specific to this account and should reflect your investment goals and the level of overall risk you are willing to assume in seeking returns for this account.



Please consult promptly with your Financial Professional if the information shown does not accurately reflect your objective or risk tolerance, or if you wish to impose or modify any restrictions on your account.

ABOUT YOUR STATEMENT - Statements are mailed monthly to clients who have transactions during the month that affect money balances and/or security positions. Statements are mailed quarterly to all other clients provided that their account contains a money or security balance. Please review these statements carefully and keep them for your records.

Your statement is intended to provide only a summary of activity in your account(s) for the statement period. The information provided on the statement includes, among other things, a snapshot of the value of your account(s), a summary of the income you received for the statement and year-to-date periods, contributions to Traditional, Roth, or other individual Retirement Account(s), and transactions in mutual funds shares. The presentation of the value of your account(s), as well as changes in value, includes all deposits, withdrawals, and other changes in market value. It may also reflect a reduction in value as a result of the return of principal on certain fixed income securities. However, changes in the value of unproved securities, special products, or accrued interest are not reflected.

If you have questions about your individual tax situation, please consult your tax advisor.

The prices for most securities and certain securities transactions reported on this statement are obtained from independent quotation services whose appraisal(s) are based on closing prices, bid-risk quotations, or other factors; however, in some cases,

RBC calculates prices for certain securities using information from independent and internal sources. If you hold municipal revenue bonds, please be aware that the price you may receive on their sale may vary significantly from the price shown on your statement. Moreover, certain securities may have unique valuation requirements. Certain securities prices may not be current as of the statement date, and certain adjustments to your holdings may not yet have been included. If you purchase and/or hold securities traded in a market outside of the United States, and/or denominated in a currency other than United States dollars, the price of those securities may be converted into United States dollars for inclusion on your statement. The risks of adverse changes in the value of non-United States currencies relative to the United States dollar are borne by you; RBC does not hedge or otherwise mitigate such risks. While we obtain pricing and currency conversion information from sources that we believe are reliable, RBC cannot guarantee the accuracy of the prices and currency conversion information that appear on your statement. You should always request a current valuation of your securities prior to making an investment decision or placing an order to buy or sell securities.

RBC's Dividend Reinvestment Program (DRIP) is available to holders of eligible securities. For more information on the program, please refer to the "Dividend Reinvestment Program Disclosure" which can be found at <https://www.rbcclarifyingandcustody.com/en-us/legal/>. If you have additional questions, please contact your Financial Professional.

Non-priced Securities - Securities that are not actively traded and for which no independent quotation-service pricing is readily available are excluded from the (i) Market Price, (ii) Market Value, and (iii) Account Value Summary. Total sections of your statement. In these instances, the Market Value and Total Account Summary sections will reflect a \$0.00 value for these securities until such time that they begin active trading and/or have a readily available independent quotation-service price. Accrued interest for non-priced (N/P) securities will be reflected where applicable. Examples of N/P securities may include, but are not limited to, auction rate securities, auction rate preferred securities and certain structured products, and over-the-counter equity securities.

Your statement also includes a summary of the short- or long-term gain or loss from the sale of selected securities in non-retirement accounts. "Short-term" refers to securities held for one year or less. "Long-term" refers to securities held more than one year. RBC provides gain/loss information as a service to you; the information may not be accurate for tax reporting or other purposes and may rely on information, such as the original cost basis for a security that you or another source at your direction provided to RBC. Gain/loss information may also reflect a change in the value of certain fixed income and other securities that return or amortize principal over time.

If you have elected to receive interest on free credit balances maintained in your account, please be advised that under federal securities laws and the rules of FINRA, we are permitted to pay such interest only on balances arising as an incident of securities trading activities. We may use a free credit balance in your account in the course of our business, subject to limitations of 17CFR Section 240.15c3-3 under the Securities Exchange Act of 1934. You may demand and receive from us during normal business hours the delivery of any free credit balances or fully paid securities in your account, and/or any securities purchased in your loan account upon full payment of any indebtedness to us. Any balance in the RBC Insured Deposit or Shares in a money market fund in your account may be liquidated on your order and the proceeds returned to your account or reinvested to you upon the full payment of any indebtedness to us.

If this is an RBC Express CreditSM (margin) account and RBC maintains a special memorandum account for you, this is a combined statement of both your general account and the special memorandum account maintained for you under Regulation T of the Federal Reserve system. The permanent record of the special memorandum account as required by Regulation T is available for your inspection at your request. RBC reserves the right to limit RBC Express Credit (margin) purchases and short sales and to alter its margin requirements and due dates for house or other margin calls in accordance with the firm's guidelines, market conditions, and regulatory requirements.

The prices reported on your RBC statement for securities issued through or by a Direct Participation Program, Real Estate Investment Trust, or private securities, including hedge funds, are estimates. RBC does not calculate the prices of these securities, and has not confirmed these prices or verified that they are determined correctly. Instead, RBC relies on independent quotation services or the management, trustee, or general partner of the issuer of the securities to provide such prices. The prices may be based on independent appraisals, the book value of the entity's assets, the prices paid or offered for the securities, or another method or basis (or a combination of any of these). These securities are illiquid, and do not trade in a public market. Consequently, the estimated value of the securities (which is shown on your statement) may not equal the amount(s) that you receive if you attempt to sell your investment. In some cases, accurate valuation information relating to these securities may not be available. For current or estimated price information on the estimated value of the securities, the source of the actual or estimated value of the securities, or the method by which the value was determined or estimated, please contact your Financial Professional.

If this statement contains an estimated value, you should be aware that this value may be based on a limited number of trades or quotes. Therefore, you may not be able to sell these securities at a price equal or near to the value shown. However, the broker-dealer providing this statement may not refuse to accept your order to sell these securities. Also, the amount you receive from a sale generally will be reduced by the amount of any commissions or similar charges. If an estimated value is not shown for a security, a value could not be determined because of a lack of information.

For a schedule of fees charged by RBC and your brokerage firm, you may visit Investor Connect through your Financial Professional's website or directly at www.investor-connect.com where a list of fees is included in the section titled "Other". Please contact your Financial Professional with additional questions about the list of fees, or for help accessing Investor Connect.

FINRA BrokerCheck - FINRA has made available to investors a pamphlet describing FINRA BrokerCheck for your information. To obtain a copy of the brochure, please contact FINRA at 800-289-9999 or visit their website at www.finra.org.

Same-Day Cash Sweep Redemptions - If your transaction has the description "Same Day," the transaction you requested required same-day payment; RBC advised the last day's dividend to offset the cost of advancing a same-day payment on your behalf. For more information see the "Cash Sweep Program Overview" on our public website at <https://www.rbcclarifyingandcustody.com/en-us/legal/>, as well as "Program Banks" under RBC Insured Deposits.



Account number:
7K5-00471
Page 3 of 7



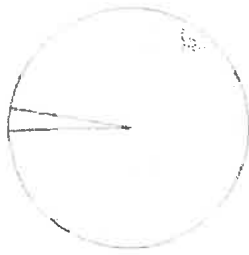
ACCOUNT STATEMENT

AUGUST 1, 2024 - AUGUST 31, 2024



ASSET ALLOCATION SUMMARY

	CURRENT VALUE	PERCENT
☐ Cash & Cash Alternatives	\$45,789.06	3%
☐ Fixed Income	1,757,115.00	97%
Current account value	\$1,802,904.06	100%



Mutual funds are included in the above categories. Funds that invest in more than one category are reported as "Mixed Assets."
The Cash & Cash Alternatives figure is net of debits including any RBC Express Credit (margin) debit, if applicable.

INVESTMENT OBJECTIVE / RISK TOLERANCE

The investment objective for this account is: Preservation Of Principal / Income

The risk tolerance for this account is: Low Risk

Please see "About Your Investment Objective / Profile and Risk Tolerances" on page 2 for further information.

GAIN / LOSS SUMMARY

	THIS PERIOD	THIS YEAR
Total realized gain or loss	\$0.00	\$0.00
Short-term gain or loss	0.00	0.00
Long-term gain or loss	0.00	0.00
Unrealized gain or loss		AS OF AUGUST 31, 2024 \$7,115.00

Please see "About Your Statement" on page 2 for further information.

ACTIVITY SUMMARY

Total account value last statement	Cash activity	\$1,798,495.76
Beginning balance		45,598.26
Money coming into your account		
Dividends		190.80
Total		190.80
Money going out of your account		
Total		0.00
Ending balance		45,789.06
Net change cash activity		\$190.80
Change in security value		
Beginning value of priced securities		1,752,897.50
Change in value of priced securities		4,217.50
Ending value of priced securities		1,757,115.00
Net change in securities value		
Total account value as of August 31, 2024		\$4,217.50 \$1,802,904.06

ACCOUNT STATEMENT
AUGUST 1, 2024 ~ AUGUST 31, 2024

ASSET DETAIL

The Estimated Annualized Income ("EAI") for certain securities could include a return of principal or capital gains, in which case EAI depicted on this account statement would be overstated. EAI is only an estimate of income generated by the investment and the actual income may be higher or lower. In the event the investment matures, is sold or called, the full EAI may not be realized.

* The Unrealized Gain/Loss may not reflect your investments' total return. Specifically, the net cost may include dividend and capital gains distributions which have been reinvested. Additionally, the information that appears in these columns may be based on information provided by you or at your direction. RBC has not verified such data. Please see "About Your Statement" on page 2 for further information.

Your Financial Professional has elected to display Asset Detail with the following options: asset purchases (tax lots) consolidated.

CASH & CASH ALTERNATIVES

DESCRIPTION	SYMBOL/CUSIP	QUANTITY	MARKET PRICE	CURRENT MARKET VALUE	PREVIOUS STATEMENT MARKET VALUE	YTD INCOME
RBC FDS TR						
US GOVT MONEY MKT FD INST CL 2	TIMXX	45,789.060	\$1.000	\$45,789.06	\$45,598.26	\$961.67
TOTAL CASH & CASH ALTERNATIVES				\$45,789.06		\$961.67

FIXED INCOME

US Government Fixed Income

DESCRIPTION	SYMBOL/CUSIP	QUANTITY	MARKET PRICE	MARKET VALUE/ ACCRUED INTEREST	NET COST *	UNREALIZED GAIN/LOSS *	ESTIMATED ANNUALIZED INCOME
ZIONS BANCORPORATION NATL C/D FDIC INS TO LIMITS MOODY N/A S&P N/A	98970LFU2 CPN: 5.200% DUE 12/06/2024 DTD: 06/07/2023 BOOK ENTRY ONLY	250,000.000	\$100.063	\$250,157.50 \$3,027.40	\$250,000.00	\$157.50	\$13,000.00
CROSS RIV BK TEANECK N J CD C/D FDIC INS TO LIMITS MOODY N/A S&P N/A	227563CLS CPN: 5.150% DUE 12/09/2024 DTD: 06/07/2023 BOOK ENTRY ONLY	250,000.000	\$100.054	\$250,135.00 \$2,998.29	\$250,000.00	\$135.00	\$12,875.00
BMO BK NATL ASSN CHICAGO ILL C/D FDIC INS TO LIMITS MOODY N/A S&P N/A	05610LCC6 CPN: 5.450% DUE 04/11/2025 DTD: 10/11/2023 BOOK ENTRY ONLY	250,000.000	\$100.430	\$251,075.00 \$5,300.69	\$250,000.00	\$1,075.00	\$13,625.00
BLUE RIDGE BK MARTINSVILLE VA C/D FDIC INS TO LIMITS MOODY N/A S&P N/A	09582YAQ5 CPN: 4.800% DUE 06/30/2025 DTD: 12/28/2023 BOOK ENTRY ONLY	250,000.000	\$100.178	\$250,445.00 \$2,104.11	\$250,000.00	\$445.00	\$12,000.00



MORETON
CAPITAL MARKETS

ACCOUNT STATEMENT
AUGUST 1, 2024 - AUGUST 31, 2024

Account number:
7K5-00471
Page 5 of 7



FIXED INCOME
(continued)

US Government Fixed Income
(continued)

DESCRIPTION	SYMBOL/CUSIP	QUANTITY	MARKET PRICE	MARKET VALUE / ACCRUED INTEREST	NET COST *	UNREALIZED GAIN/LOSS *	ESTIMATED ANNUALIZED INCOME
FLAGSTAR BK NATL ASSN HICKSV C/D FDIC INS TO LIMITS MOODY N/A S&P N/A	33847GCF7	250,000.000	\$100.107	\$250,267.50 \$1,448.63	\$250,000.00	\$267.50	\$11,750.00
CPN: 4.700% DUE 07/17/2025 DTD: 01/17/2024 BOOK ENTRY ONLY							

MORGAN STANLEY BK N A CD 5.1 C/D FDIC INS TO LIMITS MOODY N/A S&P N/A	61690DQD3	250,000.000	\$100.900	\$252,250.00 \$4,017.12	\$250,000.00	\$2,250.00	\$12,750.00
CPN: 5.100% DUE 11/10/2025 DTD: 05/08/2024 FC: 11/08/2024 BOOK ENTRY ONLY							

BANK HAPOLIM B M NEW YORK C/D FDIC INS TO LIMITS MOODY N/A S&P N/A	06251FAF6	250,000.000	\$101.114	\$252,785.00 \$2,635.62	\$250,000.00	\$2,785.00	\$13,000.00
CPN: 5.200% DUE 12/18/2025 DTD: 06/18/2024 FC: 12/18/2024 BOOK ENTRY ONLY							

Total FIXED INCOME	1,750,000.000	\$1,757,115.00	\$1,750,000.00	\$7,115.00	\$89,000.00
ESTIMATED ACCRUED BOND INTEREST		\$21,531.86			
TOTAL ASSETS		\$1,802,904.06			\$89,000.00

1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

AUGUST 1, 2024 - AUGUST 31, 2024

Account number:
7K5-00471
Page 6 of 7

Realized gain/loss column includes fees and commissions. It does not include accrued interest

Purchases, sales and other activity all represent an exchange of cash and/or money market funds for securities and, as such, do not represent deposits to or withdrawals from your account. Account value changes due to commissions, mark ups, mark downs and accrued interest are shown in the "Change in value of pooled securities" line of the Account Value Summary.

* Information that appears in these columns may be based on information provided by you or at your direction. RBC has not verified such data. Please see "About Your Statement" on page 2 for further information.

Dividends

DATE	DESCRIPTION	SYMBOL/CUSIP	AMOUNT	COMMENTS
08/30/24	RBC FDS TR			
	MONTHLY DIVIDEND	7/31 - 8/29		
		US GOVT MONEY MKT FD INST CL 2		
		DIVIDEND		
		TIAMXX	\$190.80	5.09% AVERAGE MONTHLY YIELD
	TOTAL TAXABLE INCOME		\$190.80	

MONEY MARKET DETAIL

* Transaction details are only provided for money market funds that are set up for automated sweep

RBC FDS TR
US GOVT MONEY MKT FD INST CL 2

08/01/24	BALANCE FORWARD	\$45,598.26	08/30/24	DIVIDEND REINVEST	190.80
08/31/24	ENDING BALANCE	\$45,789.06			

INCOME FROM AUGUST 1, 2024 - AUGUST 31, 2024: \$190.80

FOR YOUR CONSIDERATION

Go online, go paperless and go green! Enjoy convenient, secure online access to your account information and more. Need access to our online portal? Contact your financial professional for a quick and easy online registration invite.

To help us do our part in preserving natural resources and enjoy convenience and security, choose paperless delivery for all your accounts. Follow these three easy steps to update your paperless elections today:



- Step 1:** Scan to sign in to your account.

Step 2: Click on My Profile in the top right corner and select Paperless Preferences.

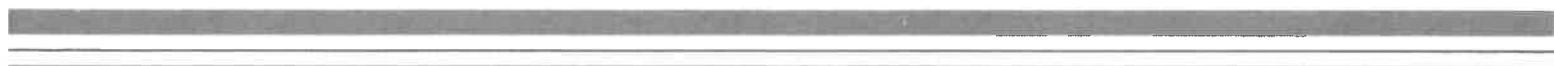
Step 3: Choose between Enroll All Eligible Accounts or customize your selections and save changes.
- Reasons to go digital**

 - Explore online tools and capabilities.
 - Access your statements and account documents anytime.
 - Monitor your portfolio, deposit checks and call your financial professional on-the-go with the mobile app.
 - Gain valuable market insights.

DOCUMENT DELIVERY STATUS

Email address: Not enrolled in Paperless

ANNUAL STMTS	PAPER DELIVERY
CONFIRMS	PAPER DELIVERY
PROSPECTUS	PAPER DELIVERY
PROXIES/REORG	PAPER DELIVERY
STATEMENTS	PAPER DELIVERY
TAX DOCUMENTS	PAPER DELIVERY



1 Mark Forsberg, Esq., NSB 4265
2 Rick Oshinski, Esq., NSB 4127
3 OSHINSKI & FORSBERG, LTD.
4 504 E. Musser Street, Suite 202
5 Carson City, NV 89701
6 T 775-301-4250 | F 775-301-4251
7 Mark@oshinskiforsberg.com
8 Rick@oshinskiforsberg.com
9 *Attorneys for Petitioner*

10
11 **IN THE NINTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**
12
13 **IN AND FOR DOUGLAS COUNTY**
14

15 KINGSBURY GENERAL IMPROVEMENT
16 DISTRICT, a political subdivision of the
17 State of Nevada,

Case No.
Dept. No.

Petitioner.

18 **VERIFIED PETITION FOR**
19 **JUDICIAL CONFIRMATION**
20 **(NRS Chapter 43)**

21 **Hearing Requested**

22 _____ /
23
24 This Petition For Judicial Confirmation is brought under the authority of NRS Chapter 43 by
25 the Kingsbury General Improvement District (hereinafter "Petitioner," "KGID" and/or "the District"),
26 by and through its attorneys, Mark Forsberg, Esq. and Oshinski & Forsberg, Ltd., seeking this Court's
27 confirmation of KGID's powers and authority, and the limits of those powers and authority, under NRS
28 Chapter 318 and its enabling ordinances adopted by Douglas County. Specifically, Petitioner requests
confirmation that it has no authority or obligation to enter onto private property within or without the
established boundaries of the District to clear snow or other obstructions from fire hydrants. This
petition sets forth the facts whereon the validity of powers granted to the District are founded and is
verified by the executive officer of the District, all as set forth in NRS Chapter 43 and specifically NRS
43.100(2). This petition is based upon the following Points and Authorities and the Declaration of Mark
Forsberg, Esq. filed concurrently herewith.

1 **POINTS AND AUTHORITIES**

2 **I.**

3 **AUTHORITY FOR BRINGING PETITION**

4 A general improvement district is established under and governed by Chapter 318 of the Nevada
5 Revised Statutes. As set forth below, Douglas County, Nevada, established the Kingsbury General
6 Improvement District in 1964 granting it specific powers authorized by Chapter 318.

7 This petition is brought pursuant to Chapter 43 of the Nevada Revised Statutes, known as the
8 Judicial Confirmation Law. NRS 43.020 Legislative declaration, provides that:

9 (1.) An early judicial examination into and determination of the validity of any *power*,
10 instrument, act or project of any municipality promotes the health, comfort, safety,
11 convenience and welfare of the people of this state.

12 Emphasis added. NRS 43.080 defines the term “municipality” to include a general improvement
13 district. Thus, KGID is an entity which may avail itself of the benefits of the Judicial Confirmation
14 Law. NRS 43.090 “Project” defined, provides:

15 “Project” means any undertaking, proposed or taken, to which a power, instrument or act
16 of a municipality proceeding under this chapter and before a court for judicial
17 confirmation pertains.

18 The definition of the term “project” is relevant here because KGID seeks judicial confirmation of its
19 power to undertake a project, proposed by others, to which the district’s power pertains.

20 **II.**

21 **JURISDICTION**

22 NRS 43.100(1) provides that:

23 1. In its discretion the governing body may file or cause to be filed a petition at any time
24 in the district court in and for any county in which the municipality is located or any act
25 or project is undertaken, wholly or in part, praying a judicial examination and
26 determination of the validity of any power conferred or of any instrument, act or project
of the municipality, whether or not such power has been exercised, such instrument has
been executed or otherwise made or such act or project has been taken.

27 NRS 43.120(3) provides that the court’s jurisdiction “shall be complete after . . . publication and posting,”
28 as set forth in subsections (1) and (2) of that provision.

1 NRS 43.080 includes a general improvement district within the definition of the term
2 “municipality.” KGID’s governing body, an elected board of trustees, in its discretion, brings this
3 petition in Douglas County, the location where its power is exercised and any and all of its projects are
4 undertaken. This Court therefore has jurisdiction, which will be made complete when the court clerk
5 completes the acts required by NRS 43.120 by serving notice by publication of this petition and by the
6 posting of the petition in the office of the District at least 30 days prior to the date fixed in the notice
7 for a hearing on the petition. NRS 43.140(1) provides that “the petition and notice shall be sufficient to
8 give the court jurisdiction . . .”

9 III.

10 QUESTION POSED

11 **Does the enabling legislation – Chapter 318 of the Nevada Revised Statutes and Douglas**
12 **County Ordinances – grant to KGID the authority or duty to enter upon private property to**
13 **remove snow or other obstacles from around fire hydrants?**

14 This petition is brought because KGID, the Tahoe Douglas Fire Protection District and the
15 Nevada State Fire Marshal have divergent opinions about the answer to the question posed.¹

16 IV.

17 STANDARD OF REVIEW

18 NRS 43.140(1) provides that “...upon hearing the court shall examine into and determine all
19 matters and things affecting the question submitted, shall make such findings with reference thereto and
20 render such judgment and decree thereon as the case warrants.” NRS 43.160(1) provides that the
21 Nevada Rules of Civil Procedure shall govern in matters of pleading and practice where not otherwise
22 specified in the Judicial Confirmation Law, but subsection (2) provides that the court “shall disregard
23 any error, irregularity, or omission which does not affect the substantial rights of the parties,” and NRS
24 43.170(2) provides that “the powers conferred by this chapter shall be in addition and supplemental to,
25 and not in substitution for, and the limitations imposed thereby shall not affect the powers conferred
26 by, any other law.”

27
28 ¹ While the obstruction of fire hydrants by snow is the circumstance giving rise to this petition, the question posed applies to the clearing of the area around fire hydrants, regardless of the nature of the obstacle to be cleared.

1 NRS 43.020 Legislative declaration, subsection (4) provides that “the rule of strict construction
2 shall have no application to this chapter but this chapter shall be liberally construed to effect the
3 purposes and objects for which it is intended.”

4 V.

5 BACKGROUND

6 Within the boundaries of the Kingsbury General Improvement District there are some 300 fire
7 hydrants, virtually all of them on private land. *See*, Map showing boundaries of KGID and hydrant
8 locations attached as Exhibit 1 to the Declaration of Mark Forsberg, Esq. (hereinafter “Declaration”)
9 filed concurrently herewith. The hydrants are connected to the water system operated by KGID and
10 KGID maintains the functionality of the hydrants. KGID does not own or maintain the land on which
11 the hydrants are placed, and does not currently, and never has engaged in the practice of clearing snow
12 and other obstructions from around the hydrants.² NRS Chapter 318, the statute governing general
13 improvement districts such as KGID and single-purpose districts such as the Tahoe Douglas Fire
14 Protection District (“TDFPD”) and the Douglas County ordinances creating both districts are the main
15 sources of organic law bearing on the question posed. NRS 477 provides for the formation and sets
16 forth the duties of *county* fire protection districts; TDFPD is not a county fire protection district, having
17 been formed instead under NRS 318. But NRS 318 makes reference to NRS 477 regarding the duties
18 of fire districts and how their powers may be exercised, so NRS 477 also is relevant to answering the
19 question posed. Finally, the International Fire Code (“IFC”), adopted by the State of Nevada and
20 Douglas County (with amendments), influences the opinions of the State Fire Marshal and TDFPD
21 regarding the responsibility of the various entities to clear snow from around fire hydrants.

22 KGID stretches from the shores of Lake Tahoe at 6,229 feet above sea level to the Sierra Crest,
23 7,980 feet above sea level, atop Dagget Pass on Kingsbury Grade. *Downloaded from Douglas County*
24 *Public Viewer topo map at [https://douglasnvgis.maps.arcgis.com/apps/webappviewer/](https://douglasnvgis.maps.arcgis.com/apps/webappviewer/index.html?id=20ef2c4240dd439589138438943395d0)*
25 *index.html?id=20ef2c4240dd439589138438943395d0*. Average annual snowfall at lake level is 90.3
26 inches; at Daggett Pass it is approximately 193 inches annually. *Downloaded August 12, 2024 from*

27
28 ² In contrast, the Tahoe Douglas Fire Protection District has historically and routinely cleared snow from around hydrants
or encouraged private owners of land to do so through programs such as “Adopt-a-Hydrant.”

1 <https://www.tahoedailytribune.com/news/opinion/snowfall-can-vary-widely-in-basin/>. Throughout
2 these environs are the fire hydrants to which KGID supplies water, and from which TDFPD, within its
3 own district boundaries, draws water to protect TDFPD residents and businesses from fire.

4 KGID historically has not, as a matter of policy or practice, removed snow from around fire
5 hydrants and has neither the time nor the resources to do so, now or in the future. KGID asserts that it
6 has been granted neither the power nor the duty to perform this function. Notwithstanding the fact that
7 TDFPD has traditionally cleared snow from around hydrants, TDFPD now takes the position that KGID
8 has the legal obligation to clear hydrants of snow and that failure to do so is a violation of the
9 International Fire Code (2018), Section 507.5.5 and National Fire Protection Association Standards,
10 specifically NFPA 25, Section 4.1.1. TDFPD, through its counsel, issued a letter on March 17, 2023
11 demanding that KGID “take immediate and effective action to ensure that all fire hydrants are cleared
12 of snow and remain unobstructed in accordance with IFC 507.5.5 and Douglas County Code.”
13 *Declaration, Exhibit 2*. The letter further advised that failure to comply is, under NRS 477.250, a
14 misdemeanor and each day the violation occurs constitutes a separate offense. Later, TDFPD requested
15 and received on November 30, 2023, an opinion from Nevada State Fire Marshal stating that “If a
16 general improvement district is the owner of fire hydrants, it is the opinion of the Nevada State Fire
17 Marshal that the GID or designated representative has an affirmative duty to remove snow that hinders
18 or deters immediate access to a fire hydrant.” *Declaration, Exhibit 3*.

19 VI.

20 POWERS AND PURPOSES OF KGID AND TDFPD GRANTED BY NRS 318 21 AND DOUGLAS COUNTY ORDINANCES

22 A. State Law – NRS Chapter 318

23 Local districts are formed for specific purposes under authority granted by the Nevada
24 Legislature when it adopted, and from time-to-time amended, Chapter 318. In general, such districts
25 are formed to serve a public purpose and promote the health, safety, prosperity, security and general
26 welfare of the inhabitants of the district. *NRS 318.015(1)*. Each district organized under the authority
27 of the chapter is to be a separate and distinct political subdivision of the state. *Id.* NRS 318.015 also
28 provides that “the acquisition, improvement, maintenance and operation of any project authorized in

1 this chapter is in the public interest and constitutes a part of the established and permanent policy of the
2 State of Nevada..." However, subsection(2) of the statute provides that "the provisions of this chapter
3 are not intended to provide a method for financing the costs of developing private property." NRS
4 318.020 defines what it means for a district to acquire a project. NRS 318.020(1) defines the terms
5 "acquisition" and "acquire" to mean "acquisition, extension, alteration, reconstruction, repair or other
6 improvement by purchase, construction, installation, reconstruction, condemnation, lease, rent, gift,
7 grant, bequest, devise, contract or other acquisition, or any combination thereof."

8 A board of county commissioners is granted the power to create districts within the county it
9 serves. *NRS 318.050(1)*. Districts may be formed either by a resolution adopted by the board of county
10 commissioners or by means of a petition proposed by any owner of property to be located in the district.
11 *NRS 318.055*. As set forth below, KGID and TDFPD were formed by resolutions adopted by the
12 Douglas County Board of Commissioners. A county begins the process of creating a district by
13 adopting a resolution stating its intent to form a district then adopting an ordinance (called the initiating
14 ordinance) that states the name and basic power or powers of the proposed district. *NRS 318.055(4)(b)*.
15 The powers must be one or more of those authorized by NRS 318.116. The service plan for a district
16 must not be incompatible with the facility and service standards of an adjacent special district. *NRS*
17 *308.060(1)(f)*. After adopting the initiating ordinance and giving notice and time for objections, the
18 county must adopt a second ordinance creating the district. *NRS 318.070(1)*.

19 **B. The Douglas County Enabling Ordinances**

20 KGID and TDFPD were both formed by Douglas County by adopting an initiating ordinance
21 and a creating ordinance.

22 **1. The Tahoe District Fire Protection District Ordinances.**

23 Douglas County adopted Ordinance No. 322 for the organization of the TDFPD on January 17,
24 1980. *Declaration, Exhibit 4*. The purpose of the ordinance was to reorganize the existing Kingsbury
25 Fire Protection District and the Lake Tahoe Fire Protection District into one "general improvement
26 district for fire protection." The new district was called the Tahoe Douglas Fire Protection District.
27 TDFPD is a district created under the authority granted to counties by NRS Chapter 318 and more
28

specifically the authority of a county granted by NRS 318.116(17) with the powers generally set forth in NRS 318.1181 for protection from fire. Section 3 of Ordinance No. 322 provides:

The general purpose for which the district is proposed to be formed is to provide fire protection for Douglas County residents of the Lake Tahoe area, including but not limited to:

- (a) The acquisition and maintenance of fire protection equipment.
- (b) The construction, improvement and maintenance of fire protection facilities.
- (c) The elimination of fire hazards existing within the district.
- (d) The removal from public highways and private lands of dry grass, stubble bushes, rubbish and other inflammable material which, in the judgment of the district, constitutes a fire hazard.
- (e) The coordination of fire protection activities with the State Forester Fire Warden and the State Board of Forestry and Fire Control.
- (f) Participation with the State Forester Fire Warden and the State Board of Forestry and Fire Control in formulating a statewide plan for the prevention and control of fires.

Ordinance No. 322 is the ordinance that initiated proceedings to create the new consolidated district. Ordinance No. 325, adopted on February 14, 1980, created the district and confirmed the purpose for which it was formed and the sole basic power it was granted and may exercise is fire protection. *Declaration, Exhibit 5.*

The TDFPD initiating and creating ordinances do not precisely track NRS 318.1181 with respect to the basic powers that may be granted to the district. Notably, with respect to the elimination of fire hazards existing within the district, the ordinances do not grant TDFPD the power to eliminate those hazards in the manner prescribed in NRS 474.580, as NRS 318.118(1)(b) provides. NRS 474.580 was enacted in 1991, long after the TDFPD was created. Nonetheless, it grants additional powers to a fire protection district, like TDFPD, formed pursuant to NRS Chapter 318, as discussed in more detail below. The power granted by the county to TDFPD does not include the power to bring an action against a person who was responsible for causing a wildfire as permitted by NRS 318.1181.

2. The Kingsbury General Improvement District Ordinances.

KGID, as it exists today, was created by Ordinance No. 140 adopted by the Douglas County Board of Commissioners on September 8, 1964. *Declaration, Exhibit 6.* The title of the ordinance

1 states that the purposes of the district are to make certain improvements within the district, “to wit:
2 paving, curb and gutters, sidewalks, storm drainage and sanitary sewer improvements.”

3 Ordinance No. 144, adopted December 18, 1964 (*Declaration, Exhibit 7*), amended Ordinance
4 140. It describes the purposes of the district as those listed in the prior ordinance plus “water
5 improvements, street lighting, and garbage and refuse collection and disposal.” All the basic powers
6 granted to KGID are among those enumerated in NRS 318.116. With respect to districts formed for
7 furnishing facilities for water, NRS 318.144, which is relevant to the question posed, provides that the
8 board of the district “*may* acquire, construct, reconstruct, improve, extend or better a works, system or
9 facilities for the supply, storage and distribution of water for private and public services.” (Emphasis
10 added.) The statute does not mandate that a district do any one or all of the enumerated things, it simply
11 empowers the district to do so in its discretion.

12 **C. Basic Powers Granted to Districts by Statute.**

13 Like NRS 318.144, NRS 318.145 allows a county to grant a power to a district to maintain and
14 operate *street improvements* acquired by the district, expressly including snow removal:

15 ...including, without limitation, the maintenance and repair of dedicated streets and
16 alleys and the removal of snow therefrom, and all facilities of the district relating to
17 any basic power which the district is authorized to exercise, and in connection
18 therewith to exercise from time to time one, all or any combination of the incidental
powers provided in this chapter and any law supplemental thereto, except as may be
otherwise provided in this chapter or in any such supplemental law.

19 Clearly, this snow removal power is limited to the removal of snow from dedicated streets and alleys
20 and does not encompass snow removal from around fire hydrants on private property.

21 NRS 318.165 allows a county to grant to a district board the power “to enter on any lands, waters
22 and premises for the purposes of making surveys, soundings, examinations, tests and inspections.”
23 Notably, NRS 318.165 does not grant a district the power to go onto any lands or premises for any other
24 purpose, as would have been established by words such as “without limitation” or language specifically
25 including snow removal from fire hydrants on lands not owned by the District.

26 An initiating ordinance must set forth the name of the district and a statement of the basic power
27 or basic powers for which the district is to be created. *NRS 318.055(4)(a)*. That section also provides
28 that “If a district is to have more than one basic power, it must be described as a general improvement

1 district.” A district with only one basic power, such as TDFPD, may be called a “district” without
2 including the word “General” in the name. While such a district is a district under Chapter 318, it is not
3 a “general improvement” district. The powers that may be granted to a district are listed in NRS
4 318.116. There are 21 basic powers that may be granted. The powers granted to KGID were (and are)
5 set forth in the following subsections of the statute:

- 6 7 (furnishing streets and alleys) as provided in NRS 138.120;
- 7 8 (furnishing curbs, gutters and sidewalks) as provided in NRS 318.125;
- 8 9 (furnishing sidewalks) as provided in NRS 318.130;
- 9 10 (furnishing facilities for storm drainage or flood control) as provided in NRS 135;
- 10 11 (furnishing sanitary facilities for sewerage) as provided in NRS 318.140;
- 11 12 (furnishing facilities for lighting streets) as provided in NRS 318.141;
- 12 13 (furnishing facilities for collection and disposal of garbage and refuse) as set forth in
NRS 318.142; and
- 13 15 (furnishing facilities for water) as set forth in NRS 318.144.

14 Douglas County granted each of these powers to KGID. Douglas County did not grant KGID the power
15 described in NRS 318.116(17) to furnish facilities for protection from fire as provided in NRS
16 318.1181. Therefore, KGID does not have that power pursuant Expressio Unius Est Exclusio Alterius,
as further discussed below.

17 Douglas County conferred upon TDFPD but one basic power: to furnish facilities for protection
18 from fire. Subsection 17 of the statute dictates that that duty be carried out as provided in NRS
19 318.1181. NRS 318.1181(1) empowers TDFPD, as a district formed for the protection from fire, to

- 20 (a) acquire fire protection equipment and acquire, construct or improve fire
21 protection facilities and make improvements necessary and incidental thereto;
- 22 (b) eliminate fire hazards³ existing within the district in the manner prescribed
in NRS 474.580 for districts created pursuant to chapter 474 of NRS;
- 23 (c) clear public highways and private lands of dry grass, stubble bushes, rubbish
and other inflammable material which in its judgment constitute a fire hazard;
- 24 (d) coordinate fire protection activities with the State Forester Fire Warden;
- 25 (e) cooperate with the State Forester Fire Warden in formulating a statewide plan
for the prevention and control of fires; and
- 26 (f) to bring an action against a person that is responsible for willfully or
negligently causing a wildfire.

27
28 ³ KGID posits that hydrants which cannot be accessed in time of need constitute a “fire hazard existing within the district,”
the elimination of which by a fire district is expressly contemplated by the statute.

Chapter 318 does not grant these or similar powers to any kind of district that is not a district formed for the protection from fire, and hence it does not give such power or responsibility to KGID, a district clearly not formed for any fire-related purpose.

Notably for its relevance to the question posed here, NRS 474.580, a source of additional power granted to an NRS 318 district created for protection from fire, such as TDFPD, provides:

1. Any *owner of lands* within a fire protection district created pursuant to this chapter shall eliminate and remove a fire hazard *on the owner's property* when directed to do so by the board.

2. If the owner does not comply within the time specified by the board, *the board may eliminate and remove the fire hazard* in the manner permitted by NRS 474.160 or 474.470, whichever applies, and may for this purpose contract with any person for the performance of the work.

3. The cost incurred by the district in eliminating and removing the fire hazard may be recovered directly from *the owner of the property* or the district may make the cost a special assessment against the real property. The special assessment may be collected at the same time and in the same manner as ordinary county taxes are collected and is subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary county taxes. All laws applicable to the collection and enforcement of county taxes are applicable to the special assessment.

4. As used in this section, "board" means the board of directors or the board of fire commissioners of the district, as the case may be.

(Emphasis added.)

NRS 474.580, by its incorporation into NRS 318.1181, *grants only to a district for fire protection* the power to direct an *owner of land* within the district to eliminate and remove a fire hazard *on the owner's property*. There is no analogous provision in Chapter 318 that applies to other kinds of districts. To be sure, KGID does not have this power. The statutory limitations on the power of a district are critical to the determination of whether TDFPD can direct KGID to eliminate fire hazards on lands not owned by KGID. If Douglas County did not grant fire protection authority to KGID, TDFPD cannot bestow that authority. One district cannot compel any other district to perform acts for which that district lacks authority. The converse, by way of illustration, is also true: KGID cannot direct TDFPD to provide water or sewer systems or services or to carry out any activity that the TDFPD enabling ordinance and NRS do not empower it to perform.

KGID owns little property within its own boundaries or within the confines of the TDFPD, and owns no property that is the site of a fire hydrant. KGID owns a .026-acre site on Kingsbury Grade it

1 acquired as a pumping station site and four other pumping station sites. It owns a well site. It owns a
2 building which houses the District offices (there is not a fire hydrant on the property). The remainder
3 of its interests in land are water line or access easements under which it does not own the servient,
4 burdened estate. In those instances, KGID does not own the land by fee or easement interest within the
5 three-foot clear zone that must be maintained around a fire hydrant per the fire code, as discussed below.
6 All the land within a three-foot clear zone is in private ownership. KGID is simply not a *property owner*
7 that can be directed by a fire district to eliminate or remove a hazardous condition on the property of
8 others. In contrast, TDFPD does have that power. To the extent that there may be a fire hydrant on
9 property owned by KGID, KGID will maintain the three-foot clear area around that hydrant as required
10 by the fire code.

11 **D. IFC Provisions and the State Fire Marshal's Opinion.**

12 The Nevada State Fire Marshal, at the request of TDFPD, issued an opinion stating that if KGID
13 owns the fire hydrants within the district, KGID is required under the terms of the International Fire
14 Code to keep them free of snow because KGID owns the hydrants. *Declaration, Exhibit 3*. The State
15 Fire Marshal stated: "If a general improvement district is the owner of fire hydrants, it is the opinion of
16 the Nevada State Fire Marshal that the GID or designated representative has an affirmative duty to
17 remove snow that hinders or deters immediate access to a fire hydrant." For this proposition, the State
18 Fire Marshal cited IFC (2018) 507.5.5 and NFPA 25 Section 4.1.1. IFC 507.5.5 simply states that "A
19 3-foot (914 mm) clear space shall be maintained around the circumference of fire hydrants, except as
20 otherwise required or approved." The regulation does not identify the person or entity responsible for
21 maintaining the clear space. NFPA 4.1.1 provides that "The *property owner* or designated
22 representative shall be responsible for properly maintaining a water-based fire protection system."
23 Emphasis added. The editorial note that follows states:

24 Section 4.1.1 is quite possibly the most important rule in the entire standard. This
25 clearly designates the owner as the entity responsible for ensuring that all inspection,
26 testing and maintenance (ITM) tasks pertaining to the fire protection system installed
27 in their building are to be completed. This includes all ITM tasks at their specified
28 intervals such as daily, weekly, monthly, quarterly, etc. In many cases, the building
owner only completes that which is being enforced by the Authority Having
Jurisdiction (AHJ), which is usually only an annual inspection.

1 KGID does not fall within the IFC definition of “owner.” Section 202 of the IFC provides a
2 definition of the term:

3 [A] Owner. Any person, agent, operator, entity, firm or corporation having any legal
4 or equitable interest in the property, or recorded in the official records of the state,
5 county or municipality as holding an interest or title to the property; or otherwise
6 having possession or control of the property, including the guardian of the estate of
any such person, and the executor or administrator of the estate of such person if
ordered to take possession of real property by a court.

7
8 Section 201.4 provides: “where terms are not defined through the methods authorized by this
9 section, such terms shall have ordinarily accepted meanings such as the context implies. Merriam
10 Webster’s Collegiate Dictionary, 11th Edition, shall be considered as providing ordinarily accepted
11 meanings.” The IFC does not define the word “property.” But as the term is used, and considering its
12 ordinarily accepted meaning and the context in which the term is used, as directed by the code itself as
13 a tool for interpreting its terms, “property” means land and “property owner” means the owner of land.
14 This is shown by the definition of owner as the person holding an estate in land, shown by recorded,
15 official documents, and its reference to “real property.” Importantly, the issue here is not snow on the
16 hydrant itself, but access to the hydrant across the surrounding land, in particular, as raised by the fire
17 marshal, the three-foot clear zone around the hydrant (and apparently the ability to gain access to the
18 clear zone across land surrounding it). The State Fire Marshal does not make any assertion that KGID
19 is the owner of any of the property that must be cleared of snow, including the three-foot clear zone, or
20 that such land to be cleared is part of a “fire system.” The opinion of the State Fire Marshal is starkly
21 conclusory and is not entitled to the deference of this court. *See, Meridian Gold v. Dep’t of Taxation*,
22 119 Nev. 630, 81 P.3d 516 (2003) (. . . we will not hesitate to declare a regulation invalid when the
23 regulation violates the constitution, conflicts with existing statutory provisions or exceeds the statutory
24 authority of the agency or is otherwise arbitrary and capricious.); *Pub. Employees’ Ret. Sys. of Nev. v.*
25 *Nev. Policy Research Inst., Inc.*, 134 Nev. 669, 429 P.3d 280 (2018) (“While we generally defer to an
26 agency’s interpretation of its governing statutes and regulations, we need only do so if its interpretation
27 is reasonable.”). Here, the State Fire Marshal’s opinion is unsupported by anything but a conclusory
28 statement, conflicts with its own regulations requiring maintenance of fire systems, conflicts with the

1 limited statutory authority granted to KGID and the opinion is therefor arbitrary. To the extent that the
2 TDFPD reached the same conclusion, that conclusion is also incorrect. *See, Declaration, Exhibit 2*
3 (letter from counsel for TDFPD to KGID board).

4 Moreover, as established by the IFC itself, it is the *fire official*, not a general improvement
5 district, that is granted the right of entry onto any premises or into a building to make an inspection
6 where the official believes a code violation is making the building or premises dangerous or hazardous.
7 *IFC Section [A]104.3*. Beyond this exigent circumstance, the IFC requires that the fire official obtain
8 an inspection warrant to secure entry, whereupon an owner of the building or premises must permit
9 entry. *IFC Section [A]104.3.1*. KGID is not granted the authority by the fire code to engage in such
10 activities. Of course, if a fire hydrant is on property owned by KGID, it is required to comply with the
11 fire code; if not, it has no authority, obligation or permission to search property or a building of another,
12 with or without warrant, and it certainly is granted no authority by the IFC to act as if it were the fire
13 official. That, per the fire code, is the responsibility of the fire official, and the duty to comply with fire
14 code requirements cited by the State Fire Marshal is imposed on the real property owner, not KGID,
15 the governmental entity that operates the water delivery system.

16 VII.

17 CONSTRAINTS ON THE POWERS GRANTED TO KGID

18 A. Application of Dillon's Rule.

19 Dillon's Rule is a common law doctrine that limits local government power. The common law
20 doctrine was codified by the Nevada Legislature at NRS 244.137. The statute recognizes that the
21 Nevada Supreme Court has held that Dillon's Rule applies to county, city and other local governments
22 (such as districts). *NRS 244.137(2)*. NRS 244.137 provides that a board of county commissioners may
23 exercise only (a) the powers that are granted by the Nevada Constitution or a statute (i.e., by the Nevada
24 Legislature); (b) powers necessarily implied in or incident to the powers expressly granted; and (c)
25 powers essential to the accomplishment of the declared objects and purposes of the county and not
26 merely convenient but indispensable. *NRS 244.137(3)*. A county's authority is broadened by a section
27 of the statute which provides that a county may adopt ordinances to address matters that are of local
28 concern. *NRS 244.137(7)*. However, NRS 244.137(7) provides that the broadening of a county's power

1 to address matters of local concern does not apply to any local governing body other than a county
2 commission. Therefore, ordinances granting powers to a general improvement district are not to be
3 broadly construed to allow NRS 318 districts to exceed the express authority granted to them by
4 addressing matters that otherwise might qualify as “of local concern” to the governing body or county.

5 As applied to both KGID and TDFPD, Dillon’s Rule as adopted by statute means that KGID
6 cannot exercise a power to provide fire protection, just as TDFPD cannot exercise a power to control
7 flood drainage or provide sewer service. Thus, KGID cannot perform activities related to fire prevention
8 or suppression, even if it were a matter of local concern to the KGID governing body, and TDFPD
9 cannot engage in activities that overlap with the powers of KGID. And, because at this level of local
10 government the enabling ordinances are not to be broadly construed to include implied powers, TDFPD
11 cannot direct or compel KGID to clear snow from around fire hydrants on land owned by others by
12 wielding the authority granted by NRS 474.580. Yet that is what TDFPD believes it can do. If TDFPD
13 has that power at all, it is limited by the statute to acting against owners of land where a fire hazard
14 exists.

15 **B. There is No Authority For The Proposition That One District Can Direct a Co-Equal**
16 **District In The Performance of Its Duties.**

17 Petitioner could locate no Nevada appellate decision holding or implying that one district
18 formed under NRS 318 may direct the activities of another NRS 318 district. Each district formed
19 under NRS 318 is a separate political subdivision of the State of Nevada. *NRS 318.015* (“ . . . each
20 district organized pursuant to the provisions of this chapter shall be a body corporate and politic and a
21 quasi-municipal corporation.”) There is no language in NRS 318, NRS 477 or any other legislative
22 enactment that grants power to one such political subdivision to control another. Statutes must be
23 interpreted by giving effect to their plain meaning, and, if they appear to be ambiguous, in accordance
24 with legislative intent and what public policy and reason suggest they were intended to accomplish.
25 *G.C. Wallace v. Eighth Jud.*, 127 Nev. 701, 262 P.3d 1135 (2011) (If a statute is ambiguous, it must be
26 interpreted so as to avoid absurd results.) Here, where two districts may disagree as to the authority of
27 one of them, it would lead to an absurd result for TDFPD to be deemed to have the authority to require
28 KGID to perform a function -- the clearing of snow from around fire hydrants on private property and

1 the enforcement of the International Fire Code as it applies to private property owners --for which it
2 has not been granted authority, especially when TDFPD has that very authority. The absurdity of this
3 interpretation is emphasized by extrapolating the principle to other districts: it would be absurd to
4 suggest that KGID could direct the actions of the Douglas County Mosquito Abatement District or the
5 East Fork Swimming Pool District or the TDFPD itself.

6 **C. Expressio Unius Est Exclusio Alterius Strictly Limits KGID's Powers.**

7 In interpreting statutory language, "[t]he maxim 'Expressio Unius Est Exclusio Alterius,' the
8 expression of one thing is the exclusion of another, has been repeatedly confirmed in this State." *Wells*
9 *Fargo Bank v. Radecki*, 134 Nev. 619, 426 P.3d 593 (2018). Thus, "Omissions of subject matters from
10 statutory provisions are presumed to have been intentional." *Horizons at Seven Hills Homeowners*
11 *Ass'n v. Ikon Holdings, LLC*, 132 Nev. 362, 369, 373 P.3d 66 (2016) (citations omitted).

12 Here, Douglas County created KGID and granted it specific powers permitted by NRS 318.116
13 to furnish (7) streets and alleys; (8) curbs, gutters and sidewalks; (9) sidewalks; (10) facilities for storm
14 drainage; (11) facilities for sewerage; (12) facilities for lighting streets; (13) garbage collection; and
15 (15) facilities for water. By doing so, it excluded from KGID's scope authority the power to furnish
16 (1) electric light and power; (2) extermination of pests; (3) cemeteries; (4) swimming pools; (6) FM
17 radio and (17) *facilities for protection from fire*, all powers that could have been given to KGID, but
18 were not, thus excluding these functions from the services KGID may provide. On the other hand,
19 Douglas County granted the exclusive power to TDFPD to furnish facilities for protection from fire.
20 The maxim "expressio unius est exclusio alterius," as applied to TDFPD, means that it has no power or
21 authority to furnish swimming pools, or FM radio or pest eradication. To suggest otherwise would be
22 absurd. Similarly, it would be absurd to assert that KGID has any of those powers, or, relevant here, the
23 power to provide facilities for protection from fire. All things not mentioned in the grant of authority
24 to KGID are *excluded*.

25 **VIII.**

26 **KGID IS NOT CRIMINALLY LIABLE FOR DECLINING TO CLEAR**
27 **FIRE HYDRANTS OF SNOW**

1 TDFPD asserts that KGID commits a misdemeanor when it fails to clear snow from around the
2 300 or so fire hydrants in the district. *Declaration*, Exhibit 2. This position is unsupported by the law
3 and is incorrect. KGID cannot be held criminally responsible for its discretionary decision not to clear
4 fire hydrants of snow within the TDFPD. NRS 477.250(1) sets forth the elements of a misdemeanor
5 offense. It provides: “Any person who knowingly violates the provisions of this chapter or any of the
6 regulations adopted by the State Fire Marshal is guilty of a misdemeanor.” In order to establish that a
7 person “knowingly” violates the provisions of the chapter or the regulations (the IFC) adopted by the
8 State Fire Marshal, it must be proven that the alleged violator understood, i.e. knew, that the term
9 “property” and “property owner” as used in the IFC and proposed by the State Fire Marshal, means
10 “hydrant” and does not refer to real property, the land around the hydrant. The State Fire Marshal
11 expansively asserts in his opinion, *Declaration*, Exhibit 3, that “If a general improvement district is the
12 owner of fire hydrants, it is the opinion of the Nevada State Fire Marshal that the GID or designated
13 representative has an affirmative duty to remove snow that hinders or deters immediate access to a fire
14 hydrant.” And that is what TDFPD asserted in its letter to KGID. *Declaration*, Exhibit 2. These
15 assertions demonstrate the confusion of TDFPD and the State Fire Marshal about what constitutes
16 property and who is a property owner under the very codes and statutes they cite. NRS 477.580,
17 incorporated by reference into NRS 318.1181(1), gives a fire protection district the authority to direct
18 “owners of land” to remove fire hazards on the owner’s property, and the provisions of the IFC and
19 NFPA standards unmistakably refer to property owners as owners of land. A fire hydrant is not land
20 and is therefore not subject to the powers granted by statute to a fire protection district. If the distinction
21 is lost on TDFPD and the State Fire Marshal, it certainly cannot be discernable to a person bound by
22 these regulations.

23 “An ordinance is unconstitutionally vague and facially invalid if it “(1) fails to provide notice
24 sufficient to enable ordinary people to understand what conduct is prohibited; and (2) authorizes or
25 encourages arbitrary and discriminatory enforcement.” *City of Las Vegas v. Eighth Judicial Dist. Ct.*,
26 122 Nev. 1041, 146 P.3d 240 (2006). Here, the interpretations of the governing provisions advanced
27 by the State Fire Marshal and TDFPD, while incorrect, at a minimum demonstrate that the provisions
28 fail to give ordinary people notice of what conduct is prohibited (or required to avoid a violation), and

1 they encourage the arbitrary enforcement efforts at issue here. As such, either the provisions mean
2 what they say, that property owners are the owners of land (not fire hydrants), or they are facially invalid
3 for vagueness.

4 This conclusion is reinforced by the way the term “property owner” is commonly used in
5 Nevada jurisprudence and ordinary usage based on dictionary definitions (as the IFC suggests by its
6 explicit reference to Merriam Webster’s Collegiate Dictionary, 11th Edition as a means of understanding
7 its terms). FreeDictionary.com, Lawinsider.com and Collinsdictionary.com all define the term
8 “property owner” as the owner of land. Dozens of Nevada cases use the term to refer to landowners.
9 See, e.g., *Caldwell v. Consolidated Realty*, 99 Nev. 635, 668 P.2d 284 (1983) (responsibility of property
10 owner under a listing agreement); *Petra Drilling & Blasting, Inc. v. U.S. Mine Corp.*, No. 78709-COA
11 (Nev. App. Aug. 11, 2020) (liens affecting property owner); *Nivens v. TA Operating Corp.*, 373 P.3d
12 946 (Nev. 2011) (property owner owes no common law duty to remove natural accumulations of ice
13 and snow from common areas). Here of course, KGID is not the landowner; and no interpretation by a
14 fire marshal or other person of the fire code or any Nevada statute can gather KGID into the definition
15 of a “property owner” responsible for clearing fire hydrants of snow or other obstructions on land it
16 does not own.

17 IX.

18 ANSWER TO THE QUESTION POSED

19 Chapter 43 of the Nevada Revised Statutes provides a procedure by which a public entity, such
20 as KGID, may petition the district court requesting a “judicial examination and determination of the
21 validity of any power conferred or of any instrument, act or project of the [entity], whether or not such
22 power has been exercised, such instrument has been executed or otherwise made or such act or project
23 has been taken.” The statute provides a means by which KGID and other interested parties can obtain
24 from the court a determination of whether KGID has the power to enter the property of another to
25 correct fire code violations and whether a fire protection district can compel a district formed for
26 entirely different purposes to perform work related to fire protection.

27 This petition demonstrates that KGID is not given the obligation (or authority) by any law,
28 ordinance or regulation to clear snow or obstacles from around fire hydrants that are within the district

1 but which are not on land owned by KGID. Moreover, the petition shows that KGID indisputably has
2 not been granted the authority to perform such acts on property owned by others. Dillon's Rule
3 precludes any expansion by implication of KGID's expressly granted authority. In contrast, TDFPD is
4 given the exclusive authority within the territory of its district to perform all activities necessary for
5 protection from fire.

6 CONCLUSION

7 KGID respectfully requests that this Court, in answering the question posed, enter an order
8 judicially confirming that KGID lacks the authority and is assigned no duty to undertake the removal
9 of snow or OTHER obstacles from around fire hydrants that are on private land, a task and function
10 that is beyond the scope of powers granted to it by NRS Chapter 318, the enabling ordinances adopted
11 by Douglas County and the International Fire Code.

12 **Affirmation.** *The undersigned affirms that the preceding document does not contain the*
13 *protected information of any person or persons.*

14 Dated: September _____, 2024

15 OSHINSKI & FORSBERG, LTD.

16
17 By _____
18 MARK FORSBERG, ESQ., NSB 4265
19 *Attorneys for Petitioner*
20
21
22
23
24
25
26
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

VERIFICATION

I, Mitch Dion, hereby swear under penalty of perjury, that I am the General Manager of Kingsbury General Improvement District, the petitioner in the above-captioned action, and I make this verification in that capacity. I have read the foregoing petition and know the contents thereof; that the same is true of my own knowledge, except for those matters therein stated on information and belief, and as to those matters I believe them to be true.

Dated _____

Kingsbury General Improvement District

By _____
Mitch Dion, General Manager

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

VERIFICATION

I, Natalie Yanish, hereby swear under penalty of perjury, that I am the Chair of the Board of Trustees of Kingsbury General Improvement District, the petitioner in the above-captioned action, and I make this verification in that capacity. I have read the foregoing petition and know the contents thereof; that the same is true of my own knowledge, except for those matters therein stated on information and belief, and as to those matters I believe them to be true.

Dated _____ Kingsbury General Improvement District

By _____
Natalie Yanish, Chair
Board of Trustees



NEVADA DIVISION OF
**ENVIRONMENTAL
PROTECTION**

STATE OF NEVADA
Department of Conservation & Natural Resources

Joe Lombardo, Governor
James A. Settelmeyer, Director
Jennifer L. Carr, Administrator

August 20, 2024

Mitchell Dion
Kingsbury General Improvement District
255 Kingsbury Grade
Stateline, NV 89449

RE: Annual Notice of Federal Funds Received

Dear Mr. Dion;

There were no funds received by Kingsbury general Improvement District for DW2401 during Fiscal Year 24, as there was no draw request submitted between July 1, 2023 and June 30, 2024. This project is not designated as an equivalency project.

In compliance with requirements described 2 CFR §200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the following is a summary of the federal funds provided through the Clean Water State Revolving Loan Fund for FY 2024:

Equivalency project/loan

If a loan is designated as an equivalency project/loan, then all disbursements from the CWSRF are considered federal dollars for Single Audit reporting purposes, **regardless of the actual source of funds from OFA**. OFA identifies a project to align with a specific grant or grants to satisfy the federal requirements. All disbursements for equivalency projects/loans must be entered into the Schedule of Expenditures of Federal Awards (SEFA).

Additionally, the project must further follow the specific federal requirements for equivalency projects.

Non-equivalency project/loan

If a loan is not designated as an equivalency project/loan, then all disbursements from the CWSRF are NOT considered federal dollars for Single Audit reporting purposes, even if they are coming from a federal grant.

Additionally, the project must further follow the specific federal requirements that must be met by all CWSRF projects.

Pre-equivalency Rule Contracts

Borrowers whose project/loan contract was signed prior to July 1, 2023, will continue to report only the portion of the draw that is from a federal grant on their SEFA.

Additionally, the project must further follow all federal requirements that must be met by all CWSRF projects.

To determine the appropriate presentation of these expenses, please refer to 2 CFR §200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and/or consult with your CPA or staff accountant.

If you have any questions, please contact us at ndep-ofa@ndep.nv.gov or on my phone at 775 687-9420.

Sincerely,

Kyle Casci
Management Analyst

2024 Litigation of the Regulatory Approval of the Tahoe Keys Property Owners Association Control Methods Test (CMT). TWSA Staff Executive Summary by Sarah Vidra – May 2024

TWSA Staff have reviewed the litigation between the CA Sportfishing Protection Alliance & the Sierra Club (Fishing/Sierra) and Lahontan Regional Water Quality Control Board (LRWQCB)/ Tahoe Keys Property Owners Association (TKPOA). The Case was presided over by the El Dorado Superior Court (court), and the ruling was filed on April 25, 2024. The Fishing/Sierra successfully proved the TKPOA CMT project was in opposition to the Basin Plan and CEQA, as well as ongoing and not moot.

The LRWQCB requested dismissal of the Case No.: 22CV0841 due to mootness, as the aquatic pesticides have already been discharged to the water of Lake Tahoe. Mootness doctrine dismissal was not successful for three reasons: (1) the CMT project is ongoing, (2) meaningful relief can be given by negating the Basin Plan Exemption for pesticide use and certification of the EIR to prohibit the CMT data as a basis for analysis in determining future strategies to manage aquatic invasive plant (AIP) problem in the Tahoe Keys lagoons, and (3) the mootness doctrine has an exemption for public interest.

The court found that the LRWQCB abused its discretion in granting the exemption to the prohibition of the discharge of pesticides in the Water Quality Control Plan for the Lahontan Region (basin plan). The basin plan holds exemption criteria for the discharge of pesticides into Lake Tahoe's water when all seven criteria have been met. The court found that two of the seven criteria were not met as they require non-chemical methods must be evaluated and deemed infeasible. The court did an independent review and found that bottom barriers, laminar flow aeration (LFA), and UV-C light are not infeasible if combined with cooperation and innovation of technologies. Also, the court found that the LRWQCB exclusions for feasibility by cost and scope are insufficient for deeming the non-chemical method unfeasible.

The court found that the LRWQCB failed to proceed in a manner required by law by certifying an Environmental Impact Report (EIR) without an analysis of the reasonably foreseeable consequences of repeated pesticide use. The court did so by reviewing case law, studies of AIP projects in Minnesota and Massachusetts, and communications from the LRWQCB to the TKPOA, as well as The Washoe Tribe of NV and CA. The court found that the CMT project's feasible and foreseeable consequences will lead to future aquatic pesticide applications. The TKPOA cannot break the complete chemical treatment of the lagoons into smaller projects to receive regulatory approval.

The court nullified the LRWQCB approval of the CMT, including all approval given, including the basin plan exemption and certification of the EIR. The vacating prohibits using the TKPOA CMT project data as a basis for analysis in determining future Tahoe Keys Lagoons AIP management strategies.

The TWSA has been a stakeholder in the TKPOA CMT project and has provided comments to the regulatory agencies in opposition to the use of herbicides in the water of Lake Tahoe. Including the submittal of the 2018 letter stating similar objections to those in this litigation, including but not limited to the full vetting of non-chemical methods first as required by the basin plan, the use of cost as a metric of feasibility in antidegradation analysis, and the foreseeable future use of herbicides once introduced.

TKPOA

El Dorado County Superior Ct

Case No: 22CV0841

Petitioners: CA Sportfishing Protection Alliance & Sierra Club (Fishing/Sierra)

Respondent: Lahontan Regional Water Quality Control Board (LRWQCB)

Real Party: Tahoe Keys Property Owners Association (TKPOA)

The matter before the court, a petition requesting the court

1. Issue a peremptory writ of mandate commanding LRQCB to vacate and set aside Tahoe Keys Lagoons Aquatic Week Control Methods Test (CMT) and any and all approvals rendered pursuant to and/or in furtherance of the implementation of the CMT project.
2. Preliminary and permanently enjoin the LRWQCB and TKPOA in interest from any and all activities undertaken pursuant to the CMT.
3. Award Fishing/Sierra cost of action and reasonable attorneys' fees
4. Grant any other relief the court deems just and proper

Issues for resolution before El Dorado County Superior Court (The Court)

- A. Whether the petition should be dismissed under the mootness doctrine,
- B. Whether approval of the Tahoe Keys Lagoons Aquatic Week Control Methods Test (CMT) violates the Water Quality Control Plan for the Lahontan Region (Basin Plan) and
- C. Whether approval of the CMT violates the CEQA.

Application of the Mootness Doctrine

Though herbicides (Endothall and Tricopyr) have been used in the waters of Lake Tahoe, the court finds that mootness doctrine exemption for significant public interest applies, and before exemption criteria are needed, the Case is not moot because meaningful relief can be given. The meaningful relief is setting aside the LRWQCB actions and prohibiting the use of CMT data as a basis for analyzing future strategies to manage AIP in the Tahoe Keys Lagoons.

Process Followed by the Court

Having found that the CMT project is ongoing, the court reviewed the CMT project for meeting the seven criteria for Basin Plan exemption of the pesticide prohibition under Code of Civil Procedures 1094.5 and exercised its independent judgment in finding that the LRWQCB abused its discretion by finding that their approval methodologies for the Basin Plan exemption criteria are not supported by the weight of the evidence. By approving the CMT basin plan exemption, the LRWQCB decision "Flies in the Face of the clear language and purpose of the interpreted provision" and does not meet the requirement of "the interpretation has been consistently maintained," as this is the first application for basin plan exemption. The court also proceeded over the LRWQCB certification of the EIR required by CEQA. The Fishing/Sierra presented an unduly narrow project description, and there was no analysis of the reasonably foreseeable consequences of repeated pesticide use. The court reviewed the Case under public resources code 21168.5 as a claim of legal error, as the LRWQCB certified the Final EIR (CEQA document) that failed to proceed in the manner required by law.

The case law used in the litigation can be found in the court filing of case No: 22CV0841.

Mootness Case Law:

- I. Marshall v. Pasadena Unified School Dist. (2004) 119 Cal. app.4th 1241
- II. Department of Corrections v. Office of Administrative Hearings (1998) 66 Cal. app.4th 1100
- III. Hixon v. County of Los Angeles (1974) 38 Cal. app.3d 370 (Hixon)
- IV. Environmental Protection Information Center, Inc. v. Maxxam Corp. (1992) 4 Cal. App.4th 1373 (EPIC)

Basin Plan Violations Case Law

- I. Fukuda v. City of Angels (1999) 20 Cal.4th 805 (Fukada)
- II. Communities for a Better Environment v. State Water Resources Control Bd. (2003) 109 Cal.App.4th 1089 (Communities)
- III. Tesoro Refining & Marketing Co. LLC v. Los Angeles Regional Water Quality Control Bd. (2019) 42 Cal.App.5th 453 (Tesoro).

CEQA Violation Case Law

- I. Artificial-Narrow Project Description Case Law
 - North Coast Rivers Alliance v. Kawamura (2015) 243 Cal. App.4th 647
- II. Reasonably foreseeable consequences Case Law:
 - Laurel Heights Improvement Assn. V. Regents of University of CA (1988) 47 cal.3d 376
 - City of Santee v. County of San Diego (1989)214 cal. App. 3d 1438. Ruing, page 32, lines 20-21 and 24-25.

Whether Approval of the CMT Project Violates the Basin Plan

The court determined if the CMT met the Basin Plan requirements by reviewing the seven criteria for the use of pesticides in the waters of Lake Tahoe. The Fishing/Sierra contended that (1) the basin plan does not allow for testing of pesticides, (2) that three of the seven criteria for exemption were not satisfied. During the proceedings, the LRWQCB argued that testimony provided by former staff members should not be given more weight than other public commenters; the court agreed, though citations from Harrold Singer are provided in the filing document. Mr. Singers' testimony that "this is the first time the LRWQCB has been asked to approve an exemption to the prohibition of the discharge of pesticides to Lake Tahoe" was the only evidence the court could find about the history of applications for Basin Plan Exemption. With the extent of the LRWQCBs interpretation of the pesticide prohibition exemption criteria being the narrowly-drawn CMT project goal to *per se* exclude the consideration of non-chemical methods first, the court declined to afford deference to the LRWQCB interpretation. The court found that the basin plan does allow for testing of pesticides in the waters of Lake Tahoe if all seven criteria for exemption are satisfied and that non-chemical methods means first must be evaluated and deemed infeasible, and finding of infeasibility must not merely be because the use of non-chemical methods does not satisfy the goal of testing pesticides. **A narrowly drawn project goal cannot deem**

alternatives to pesticides infeasible, which is precisely what Lahontan staff presented to the LRWQCB in the Staff Report.

- "The stated goal of the CMT is to test pesticides, with a finding under criterion 1 that non-chemical methods are inappropriate or ineffective because they cannot be used to achieve the project goal to test the pesticide. Such an outcome clearly would be absurd and contrary to the intent of the exemption criteria. Yet this is the precise approach taken by the LRWQCB" – ruling page 13, lines 5-21
- "Limiting the CMT project to evaluation only non-chemical treatment methodologies will reduce the knowledge to be gained and will not accomplish the goals of the project." –Ruling page 13, lines 22-24.

The court found that the LRWQCB abused its discretion in granting the exception to the Basin Plan because the weight of the evidence is contrary to the LRWQCB findings that the CMT satisfied criteria 1 and 6. Fishing/ Sierra had contended criteria 5 was also not met, as the upland influences on plant growth are not fixed (stagnant water, nutrient loading, and water filtration), and the problem will continue after chemical use; the court found their argument fits into criteria 1 and 6, not 5. The aquatic plants are the problem to be solved by the CMT, with a statement that "it may be better policy to require the root cause of AIP infestation prior to discharge of pesticide."

Basin Plan exemption Criterion 1, 5, and 6 can be found on page 10 of the ruling. Criterion 1 and 6 review revolves around fully vetting non-chemical methods first, as stated by the TWSA board throughout the CMT stakeholder process and both written and verbal public comments.

The court did an independent review of three non-chemical methodologies provided by Fishing/Sierra, Bottom Barriers, LFA, and UV-C Light to assess if the weight of the evidence is contrary to the LRWQCBs, finding these non-chemical methods are inappropriate or ineffective.

- I. Bottom Barriers – The court finds that bottom barriers could be part of a successful coordinated effort to use non-chemical methods to address AIPS in the Tahoe Keys. With improved cooperation between homeowners and the integration of other non-chemical methods.
- II. LFA – the inclusion of LFA in the project undercuts the argument that alternatives to pesticides have already been thoroughly evaluated and that on-chemical measures are inappropriate or ineffective in achieving the object goals under carton 1. The court finds that the weight of the evidence established that LFA could be part of an integrated strategy for AIPS in the Tahoe Keys Lagoons.
- III. UV-C light – the inclusion of UV-C light in the CMT undercuts its argument that UV-C light has been thoroughly tested and determined to be inappropriate and ineffective. The fact that UV-C light has been successful at Lakeside Marina, even though structurally different from TKPOA, does not mean that UV-C light could not be effective with modification in the Tahoe Keys Lagoons. Concluding otherwise, the court finds it is overly speculative and does not satisfy the requirement of a thorough evaluation of this method.

The court is mindful that the stated project goal is to test various methods, including herbicide, but as discussed in the previous section, such a narrow-tailed project goal cannot be used to evade the need to evaluate non-chemical methods first to achieve the overarching goal of protecting water quality.

Additionally, experimental and unproven methods are not equal to ineffective or inappropriate. Included in the review of non-chemical methodologies, the court also considered feasibility factors under CEQA guideline 15364. The court reviewed the record, and the most compelling argument in favor of finding non-chemical methods ineffective or inappropriate is the reported relief cost of chemical methods. The CEQA code states that cost is but one of many factors in feasibility. The court finds that the CMT application analysis as to cost is insufficient to find bottom barriers, LFA, and UV-C light infeasible.

The TWSA board included similar language found in the court ruling in regard to cost in the October 28, 2021, TWSA Board approved letter (8-yes, 3-no, 1-abstain) submitted to the LRWQCB as part of the regulatory approval process.

The court finds that costs are presented in a vacuum with little analysis of what these costs would mean for the TKPOA community and how other factors within the feasibility definition of CEQA guideline 15364 play into the analysis. The TKPOA CMT Application lists 1,529 homes and townhomes, a commercial marina, and a commercial center. The court reasonably infers that these homeowners and businesses would charge the cost of the aquatic invasive plant mitigation undertaking.

The court cannot find that the cost of bottom barriers, LFA, and UV-C light alone makes them infeasible.

The scale of the AIS infestation is also a variable used by the TKPOA to dismiss non-chemical methods. The court finds that absent the thorough evaluation required by criterion 1; the court finds the TKPOA has not established that it has conducted such a conclusion that non-chemical methods cannot be employed at a scale that can address the full magnitude of the TKPOA infestation. Such a conclusion is overly speculative and cannot form a basis for deeming the reviewed non-chemical method is infeasible or inappropriate.

Under the intended judgment standard, starting with the presumption that the LRWQCBs' findings are correct, Fishing/Sierra has provided evidence to the court that finds:

- The weight of evidence is contrary to the LRWQCB's finding that the CMT satisfied Basin Plan exemption criteria 1 and 6. Therefore the court found that the LRWQCB abused its discretion in granting the exemption.
- The court finds that Basin Plan Criterion 5 was met
- The court finds that the Basin Plan allows for issuing exemption for pesticide testing, providing all seven criteria are met.

Whether approval of the CMT Violates CEQA

CEQA requirements- The court reviewed the Fishing/Sierra claims that the LRWQCB failed to proceed in a manner required by law by (1) approving a final EIR with an unduly narrow project description, (2) approving a Final EIR without analysis of the reasonably foreseeable consequences of repeated pesticide use. The court finds that both challenges are claims of legal error, and a de novo (from the beginning review) is appropriate.

- I. Whether the LRWQCB erred in approving a Final EIR with an unduly narrow project description.
The Fishing/Sierra contest that the project description of the CMT seeks to test aquatic weed control

methods, including herbicide, "point blank requires the use of herbicides" and violates CEQA as the final EIR omitted the analysis of reasonable alternatives.

The LRWQCB counters that the Fishing/Sierra are artificially narrowing the project description and the Draft EIR analysis had reasonable alternative analysis of

- i. Testing of non-chemical methods
- ii. Dredge and replace substrate
- iii. Non-action alternative by continued existing AIS control.

The court finds that the EIR provides a sufficient analysis of the above alternatives and declines to find that the LRWQCB fails to proceed in a manner required by law in approving an initial EIR with an unduly narrow project description.

- II. Whether the LRWQCB erred in approving a Final EIR without an analysis of the reasonably foreseeable consequences of repeated pesticide use.

Discussion on case law

- "An EIR need not consider every conceivable alternative to a project. Rather, it must consider a reasonable range of potentially feasible alternatives that will foster informed decision-making and public participation."
"An EIR must include analysis of the environmental effects of the future expansion of other actions if: (1) it is a reasonably foreseeable consequence of the initial project, and (2) the future expansion or action will be significant in that it would likely change the scope or nature of the initial project or its environmental effects."
-Laurel Heights Improvement Association v. Regents of the University of California (1988) 47 Cal. 3d 376. Ruling, page 28, lines 2-3 and 23-24.
- "Thus 'reasonably anticipated future projects; should be considered in an EIR and discussed in a cumulative analysis'"
"In addition, even projects anticipated beyond the near future should be analyzed for their cumulative effect."
-City of Santee v. County of San Diego (1989) 214 Cal. App. 3d 1438. Ruling, page 32, lines 20-21 and 24-25.

The Fishing/Sierra argue that the LRWQCB failed to proceed in a manner required by law by certifying a final EIR that failed to analyze what it deems is the reasonably foreseeable consequence of the CMT project of repeated pesticide application. Noting evidence into the record supporting the likelihood of repeat pesticide use:

- i. Pesticides do not address the root causes of the AIP infestation, and AIPs will likely re-emerge. Submitting studies:
 1. Minnesota Lakes: effects of repeated, early season, herbicide treatments of curlyleaf pondweed
 2. Massachusetts: eutrophication and aquatic plant management
 3. Minnesota Lakes: evolution of Lakewide, early season herbicide treatments

for control of curlyleaf pondweed.

Though from different states, it is reasonable to anticipate the re-emergence of AIPS after the use of the herbicide.

- ii. The TKPOA's initial 2018 effort to gain Basin Plan exemption reflects the likelihood of repeated pesticide use.
 1. A letter from the LRWQCB to the TKPOA requesting additional information from the proposal that was eventually denied by the LRWQCB: "Following the initial Two-Year test, TKPOA proposed to apply one or more of the aquatic herbicide(s) over a period of 10 additional years." The letter continues, "Available evidence from the use of herbicides along with non-chemical controls to control AIS in California indicates long-term herbicide use will be required." – Ruling page 31, lines 8-14.
 2. A letter from the LRWQCB to the Washoe Tribe of NV and CA states that "the (2018) proposed project is significantly larger in scope than the previously proposed Test Project and proposed long-term aquatic weed control methods, including use of aquatic pesticides." – Ruling page 31, lines 16-19.

The LRWQCB clarified that the CMT project authorized a one-time application of pesticides only and that the assumption that it will lead to future repeated pesticide use is speculative and erroneous. Siting the Lahontan Staff Report's response to comments and the EIR that highlight the one-time application of pesticides, adding, "future treatment methodologies may or may not include chemical treatment. A separate environmental review and permitting process... required for any future herbicide projects." –ruling pages 31 to 32.

The LRWQCB claims that Fishing/Sierra is requesting that they engage in sheer speculation in requiring the EIR to consider future pesticide applications because of the CMT.

The court finds that by using the case law and studies provided by Fishing/Sierra, repeated pesticide use is reasonably foreseeable and should have been considered in the EIR, even if the LRWQCB emphasizes that the CMT is for one-time use of pesticide.

Further, limiting the EIR's analysis to just a one-time use, in the court's view, is tantamount to "chopping a large project into many little ones," explicitly disfavored in case law. Instead, the cumulative impact of repeated pesticide use should have been addressed in the EIR.

Following case law, the court finds:

1. Repeated use of pesticides is a reasonably foreseeable consequence of the initial project, and
2. The future expansion or action will be significant in that it will likely change the scope or nature of the initial project or its environmental effects.

Thus, the court finds that the LRWQCB failed to proceed in a manner required by law in approving a final EIR without an analysis of the reasonably foreseeable consequence of repeated pesticide use.

Deposition

The court found that the Case is not moot, as meaningful relief can be granted to Fishing/Sierra. Further, even if the mootness doctrine did apply, the court finds that the resolution of the issues before the court are in the public interest, triggering an exemption to the mootness doctrine. The court declined to dismiss the Case per the mootness doctrine.

The court finds that the weight of the evidence is contrary to the LRWQCB finding that the CMT satisfied the Basin Plan Exemption Criteria 1 and 6. Therefore, the court finds that the LRWQCB abused its discretion in granting the exemption. The court finds that basin plan criterion 5 was met. The court finds that the Basin Plan allows for issuing exceptions for pesticide testing, providing all criteria are met.

The court finds that the LRWQCB failed to proceed in a manner required by law in approving the final EIR without analysis of the reasonably foreseeable consequences of repeated pesticide use. The court finds that the unduly narrow project description in the Final EIR is allowable, as Fishing/Sierra's evidence did not establish that the LRWQCB failed.

The court issued a writ of mandate commanding the LRWQCB to vacate and set aside its approval of the CMT and any and all approvals rendered pursuant to and or in furtherance of the implementation of the project.

The court ordered the LRWQCB to withdraw its approval of the pesticide prohibition exemption from the Basin Plan and withdraw its certification of the final EIR.

Fishing/Sierra are the prevailing parties.



Sanitary Survey Inspection Report

KINGSBURY GID

PUBLIC WATER SYSTEM ID: NV0000004

0 Significant Deficiencies

2 Minor Deficiencies

Mr. Mitch Dion
Po Box 2220
Kingsbury Gid
Stateline, NV 89449

Date of Inspection

August 21, 2024

Consult with BSDW by

October 10, 2024

Written Response Due

October 25, 2024

September 10, 2024

Dear Mr. Dion,

This letter reports the results of the Sanitary Survey of your facility by the Nevada Division of Environmental Protection, Bureau of Safe Drinking Water (BSDW). Based on the survey, **0** significant deficiencies, **2** minor deficiencies, and **2** recommendations have been identified. Correct these deficiencies promptly to make sure your water system complies with health and safety standards.

You need to do three things in response to this report:

1. To better understand the required corrective actions, consult with BSDW by **October 10, 2024**.
2. Send a written response to BSDW by **October 25, 2024**. The written response needs to include a summary of your plan for addressing the deficiencies. If you are unable to complete the corrective actions by the due date, request an extension with your written response. BSDW will approve or deny the extension request. Requests for extensions must be submitted before corrective action due dates.
3. The required corrective actions must be completed by **January 8, 2025**, unless the water system is granted an extension. Photographs and other requested documentation of deficiency resolution must be submitted to BSDW within 30 days of the corrective action deadline.

If you have any questions, please contact me at 775-687-9528 or rlang@ndep.nv.gov. Thank you for your time and cooperation.

Sincerely,

Reginald Lang III
Bureau of Safe Drinking Water

Enclosures: Sanitary Survey Response Form
Raw water reports

cc: Alex Lanza, P.E., PWS Compliance Branch Supervisor BSDW
Mitch Dion, mitch@kgid.org
Joseph Esenarro, joe@kgid.org



Notice of Public Workshop Proposed Regulation Revisions R133-24 Bureau of Safe Drinking Water

The Nevada Division of Environmental Protection (NDEP), Bureau of Safe Drinking Water (BSDW), is proposing to adopt regulations amendments in the following sections of Nevada Administrative Code (NAC) 445A: *Water Quality, Treatment of Water: Groundwater, and Design, Construction, Operation and Maintenance*.

The proposed amendments include removal of redundant language in the Water Quality section, removal of the requirement that privately owned non-community public water systems submit a Preliminary Engineering Report (PER) prior to submittal of design plans, clarification of regulations in the Treatment of Groundwater section, modifications to the design review fee of water treat facilities, inclusion of an organization for certified backflow prevention assembly testers, modifications to treatment facilities and their design to function safely and efficiently, and modification to the materials allowed for water storage facilities and standard updates.

A public workshop to present and hear public comment regarding R133-24 will be held on **Thursday, September 26, 2024, 9am-10am**. The meeting will be held in-person at NDEP offices in Carson City and Las Vegas at the addresses below:

Bryan Building-Carson City

Please check in with the assistant on the first floor to be escorted to the conference room
901 S. Stewart Street, Tahoe Conference Room (2nd Floor)
Carson City, NV 89701

NDEP Office-Las Vegas

375 E. Warm Springs Road, Ste. 200 (Red Rock Conference Room)
Las Vegas, NV 89119

For those who are unable to join in-person, the workshop may be accessed virtually via Microsoft Teams.

Microsoft Teams

[Join the meeting now](#)

Meeting ID: 275 017 176 620

Passcode: wCCnQ6

Dial in by phone

[+1 775-321-6111](tel:+17753216111), [449618990](tel:+149618990) United States, Reno

[Find a local number](#)

Phone conference ID: 449 618 990#

Documents related to R133-24 may be obtained at <http://ndep.nv.gov/posts> or at the workshop. Interested parties may provide comments at the workshop, emailed to Brendon Grant at bgrant@ndep.nv.gov, or mailed to 901 S. Stewart St., Ste. 4001, Carson City, Nevada 89701. **Written comments will be accepted until 5:00 pm Wednesday, October 11, 2024.**

Members of the public who are disabled and require special accommodations or assistance at the meeting should notify BSDW no later than 5 days prior to the workshop.

This notice and agenda have been posted at the following locations: Legislative Counsel Bureau (website), Department of Administration (website), NDEP offices in Carson City and Las Vegas, NDEP website, Northern Nevada Public Health office, Southern Nevada Health District office, Central Nevada Health District office, and sent to Administrative Contacts for all public water systems.



Agenda for Public Workshop
Proposed Regulation Revision R133-24
Bureau of Safe Drinking Water
September 26, 2024, 9am-10am

The purpose of the public workshop is to present to the public the proposed regulation revisions and receive comments on the proposal. No action on the proposed revisions will be taken by the Nevada Division of Environmental Protection (NDEP) during the workshop. This workshop is in preparation for action that will be taken by the State Environmental Commission (SEC) during a regulatory meeting tentatively proposed for December 2024. The following agenda items may be taken out of order and/or combined. Documents related to this workshop may be found at <http://ndep.nv.gov/posts>.

- Introductions
- Ways to participate
- Review how regulations are created/revised and the roll of the SEC
- Presentation on proposed revisions R133-24
- Public comments and questions on the proposed revisions
- Adjourn

PAUL G. TAGGART
SONIA E. TAGGART

TAGGART & TAGGART, LTD.

A PROFESSIONAL CORPORATION
108 NORTH MINNESOTA STREET
CARSON CITY, NEVADA 89703
www.nvwaterlaw.com

DAVID H. RIGDON
TIMOTHY D. O'CONNOR
TAMARA C. THIEL
THOMAS P. DUENSING

September 4, 2024

VIA U.S. MAIL AND EMAIL

Kingsbury General Improvement District
ATTN: Natalie Yanish, Chairman
P.O. Box 2220
Stateline, Nevada 89449
Nyanish@kgid.org

Re: Request for Rate Adjustment

Dear Kingsbury General Improvement District:

Our firm represents the LOT 23 CONDOMINIUMS OWNERS' ASSOCIATION, TAHOE VILLAGE UNIT NO. 2 ("TVA"), a customer of the Kingsbury General Improvement District ("KGID"). TVA is a small eighteen-unit condo located at 495 Tramway Dr, Stateline, Nevada. The units are primarily used for vacation purposes and represent very little water use.

Based on the current billing scheme of KGID, TVA is being charged at a rate much higher than their connections and use provided under KGID ordinances. Our firm was hired to review the billing rate structure against KGID's ordinances.

After our review, we have determined that KGID's ordinances do not allow for the current billing structure that KGID charges to TVA. Taking the September 2023 water bills as a representative, KGID is charging each condo unit for the water use of the entire building, representing a billing of eighteen times the actual water use. This billing structure does not reflect TVA's actual water consumption. Further, the method and amount that KGID charges TVA is not in line with TVA's posted fee schedule or KGID's ordinance No. 1.

For the following reasons, TVA requests a rate adjustment to bring the billing practices of KGID in line with its ordinances and to be representative of TVA's actual demand. TVA would like to receive a single bill, payable by the homeowner's association.

I. KGID's ordinances do not allow for the base rate billing structure used to charge individual TVA residents. Thus, TVA requests a single bill to its association.

A. The association should receive a single bill for the master meter.

The TVA building is served by a single 1.5-inch service line and a single meter. Because installation of individual meters per each unit is not feasible, all the individual TVA unit owners

are billed individually using what KGID refers to as being billed by a “master meter.” While KGID ordinances allow for a master meter, the billing should be to the property owner’s association and not to each unit owner.

KGID’s ordinances allow for a master meter, but not how KGID presently uses it to bill the individual TVA owners.¹ KGID’s ordinances state that service to multiple units on the same premises may be done through a single service line when the premises are under a single management. That manager is responsible for paying the bill for the entire premises.² When providing separate water service lines to individual property owners is not feasible, a property owners’ association will receive and pay the bill.³

TVA is a condominium that is served by a single service line to supply the entire premises under a single management, and is not served by separate service lines to each or any unit.⁴ The single-line distinction is important because if a single unit refuses to pay its bill, that service cannot be disconnected independent from the remainder of the TVA building.⁵ Because KGID determined that installation of individual meters is not feasible, the payment of water bills should be through the property owner’s association, TVA.⁶

TVA respectfully requests that billing be conducted through the homeowner’s association itself, and not the individual unit owners, in order to be consistent with KGID ordinances.

B. The Base Rate should be billed based on the actual line and meter size.

The Base Rate is based on the size of the water meter.⁷ The Base Rate represents the Customer’s proportionate share of fixed operational costs. KGID is violating its master meter assessment as it currently charges each condo owner a base rate for a ¾-inch line and meter, which do not exist. Because each unit is not individually metered, KGID has no costs associated with servicing eighteen separate lines and meters.

Currently, each unit is being charged \$89.87 monthly for separate ¾-inch lines and meters, which do not exist. There are eighteen units in TVA, meaning at present, the total base charge for all condos in TVA is \$1,617.66 monthly. KGID should be billing TVA a monthly base rate charge of \$299.27, per KGID’s ordinances. Accordingly, KGID is overcharging the residents of TVA by at least \$1,318.39 per month. This redundant charging for the meters cannot be justified by the other services provided by KGID, as the sewer and snow removal are charged separately on the bill.

On November 14, 2023, our office called KGID to see if this redundancy in billing could be explained. We talked to Carrie Bauwens, who referenced an “agreement” that supported this billing arrangement, but would not provide us with the document. Ms. Shepler, president of TVA,

¹ Ordinance No. 1.40(b).

² Ordinance 2.21.

³ Ordinance 4.4; Ordinance 8.4.

⁴ Ordinance 2.21.

⁵ Ordinance 9.12.

⁶ Ordinance 8.4

⁷ Ordinance No. 1.55.

followed up with KGID to request all relevant documents from KGID regarding her bill. KGID provided Ms. Shepler with a general notice dated May 30, 2011 ("Notice"), as the purported "agreement." The Notice is not an agreement between TVA and KGID, nor is it an ordinance that governs KGID. Furthermore, this letter does not authorize the redundancy in Base Rate charges for improvements that do not exist.

The Notice indicates that "[e]ach residential unit will have a minimum charge for their share of KGID's fixed cost to operate the water system." TVA has a 1.5-inch line and meter that records the water usage for the entire premises. The water meter size is a single 1.5-inch meter, not eighteen separate 3/4-inch meters. Per KGID's ordinances, the proper billing should be to TVA as it is the property owners' association and at the Base Rate for the as-built line and meter.

Accordingly, TVA requests that its Base Rate under the master meter be based on the as-built system improvements and billed under a single bill to TVA.

II. KGID's charges do not reflect the water consumption at TVA.

The consumption charge should be based on the volume of water each customer uses.⁸ While the Notice claims that consumption charge will be split among the homeowners, the bills reflect a single meter reading being charged in its entirety eighteen times.

Taking Ms. Shepler's September 2023 bill as representative, KGID is charging each unit for the full amount shown on the meter. On August 31, 2023, the meter read 188,633 gallons. On Sept 29, 2023, the meter read 189,345 gallons. Thus, the consumptive use for September 2023 totaled 712 gallons. The charge per the latest rates shown provided by KGID is \$2.55 per 1,000 gallons. Based on this rate, the use in September based on meter readings is \$1.81.⁹ The consumption charge for the entire building should be \$1.81. The amount being charged to Ms. Shepler individually is \$1.81, equal to what the meter shows is the consumption of the entire TVA building. Although the consumption is small this month, KGID has been charging the owners of the TVA eighteen times more than the water they consume every month, presumably since they began this billing practice in 2011.

Regarding the issue of the master meter, as required by the KGID ordinance, the customer would be TVA, and it would be billed for the water its members consumed. TVA could then distribute that bill fairly to the individual residents per its internal governance documents.

TVA requests that KGID provide a single bill to TVA under a master meter that reflects the actual water use of the building.

III. Conclusion

TVA formally requests that KGID adjust its billing structure to comply with its existing ordinances. Under KGID Ordinance No. 2.21, we request TVA, as the property owner's association, be charged as the management entity responsible for paying the water billing for the

⁸ Ordinance 1.115.

⁹ $(\$2.55/1,000) \times 712 = \$1.81$

entire premises, with the Base Rate for the as-built line and meter, and consumptive use charges based on actual use.

To discuss this matter further, please contact our office. If you have an attorney representing you in this matter, please provide us with such contact information so that we may properly direct future communications to them.

Thank you for your prompt attention to this matter.

Sincerely,



Tamara C. Thiel, Esq.
Partner
TAGGART & TAGGART, LTD.

TCT/sar
CC: Client (via Email)

Initial: _____

SEP 06 2024

RECEIVED

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

Rental Property (298 Kingsbury)

- Full occupancy
- Exterior screens repaired and the windows washed
- Property Management drafted new leases
- Vehicle broke a window owner notified district; it has been repaired; responsible party paid
- Yoga Studio has new owners with a new lease
- One broken window in the front of building to be addressed
- Resolving discrepancies with "receivables" for accounting
- Parking lot sealing and stripping
- Gutter repairs

General Information

- Document imaging project continues
- Supporting the League of Cities and Municipalities Conference as Kingsbury is the hosting agency
- Seeking options for bill preparation and mailing
- Preparing for community outreach/60th anniversary
- Carrie is streamlining our work by entering forms into Springbrook that will automatically fill in customer information to make it easier for our Admin. Clerk
- Receiving calls/complaints from Ponderosa tenants regarding the waterline project

Human Resources

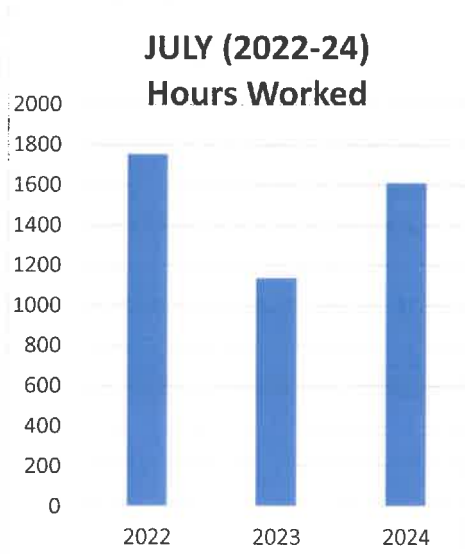
- Employee potluck BBQ welcoming new employee Blair Churchyard, Water Operator and recognize departing seasonal employees which was a success
- Active recruitments for Water Crew, Admin. & Financial Systems Analyst, Civil Engineer, and Seasonal positions. Nearly no interest and no minimally qualified applicants
- Mike Edwards is acting as the Water Treatment/Distribution Lead Operator for a period of three months
- Revisiting earlier applicants for the Admin. & Financial Systems Analyst that we had interviewed in the past, none have been selected
- Received upgraded phones for crew but did not distribute because they are not robust enough.

SERVICE REQUEST (JULY/AUGUST 23 vs JULY/AUGUST 24)

July/August-23			July/August-24		
<u>REQUEST</u>			<u>REQUEST</u>		
<u>CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>	<u>CODE:</u>	<u>COUNT:</u>	<u>AMOUNT:</u>
OFF/ON	2	100.00	OFF/ON	2	100.00
INSPECTION	21	0.00	INSPECTION	30	0.00
BACKFLOW	1	0.00	BACKFLOW	1	0.00
REREAD	0	0	REREAD	1	0.00
OFF	17	750.00	OFF	10	400.00
ESCROW	0	0	ESCROW	1	50.00
ON	22	850.00	ON	5	250.00
REMOVE	0	0.00	REMOVE	3	0.00
NEW	11	0.00	NEW	14	0.00
PROFILE	5	0.00	PROFILE	4	0.00
TAMPER	2	500.00	TAMPER	3	500.00
LEAK	1	0.00	LEAK	0	0
CHANGE	2	0.00	CHANGE	13	0.00
ON CALL	18	100.00	ON CALL	0	0
TOTAL	102	2300.00	TOTAL	87	1300.00

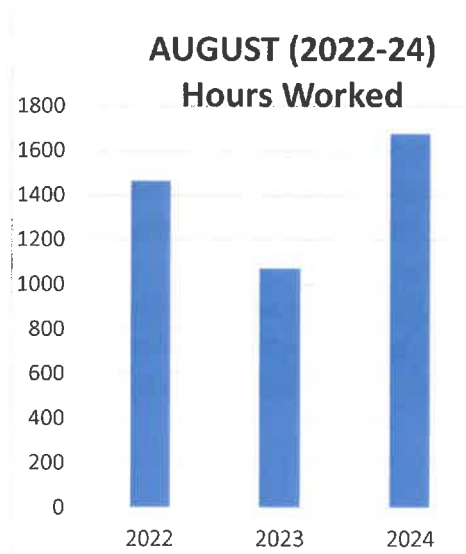
HOURS WORKED COMPARISON

(JULY 2022-2023-2024)



HOURS WORKED COMPARISON

(AUGUST 2022-2023-2024)



(includes 3 temporary workers in 2024)

LIENS (AUGUST 2024)

County Tax roll collection:

759 Boulder Court #Q \$94,152.04

495 Tramway Drive, #12 \$92,873.17

Initiating Process for Tax roll collection:

313 Tramway Drive, #16 \$90,749.46

Service Turned Off:

165 Irwin A&B \$47,477.50 Turned off in 2016

302 Griffin Court \$11,594.56 Turned off in 2021

MEMO TO: Mitch Dion, General Manager

FROM: Joe Esenarro, Utility Operations Superintendent

SUBJECT: Operations Report for the meeting of September 17, 2024

UTILITY OPERATIONS:

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

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

One new employee, Blair Churchyard, has been hired as a Water Operator III. Blair is demonstrating positive attributes that will benefit KGID daily operations.

Water production for the month was 28,310,000 gallons.

The water crew located and repaired service line leak in Lake Village.

Sanitary survey inspection with NDEP was completed on August 21st.

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 10 new permits.

Jeff Wood, street maintenance tech., has passed his test to receive his Class A driver's license.

Jeff Wood and Jerron Pierson have been active with street sweeping covering approximately 220 miles, while 21 yards of debris have been collected.

VEHICLES and EQUIPMENT:

Zach Good with Good Equipment has done the repairs for both sweepers.

TRAINING:

All utility personnel attended the monthly safety meeting.



MEMORANDUM

TO: Mitchell S. Dion, General Manager, Kingsbury GID
FROM: Travis Marshall, PE, Project Engineer, DOWL
DATE: September 10, 2024
SUBJECT: Engineering Report for the Meeting of September 17, 2024

GENERAL

- Assisted with general service request items and general correspondence.

PROJECTS

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

- On-call construction observation will resume next summer.

Task Order #54: Sewer Master Plan

- DOWL submitted the final Sewer Master Plan and a draft memo for the Market Street lift station gravity bypass for review and comment.
- Discussions between General Manager and DOWL regarding the Master Plan and Bypass Memo 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.

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

- Contractor is completed with roadway paving and mainline install and is finishing lateral connections at Ponderosa MHP site. Contractor is actively working on replacing any residents' walkways and pour concrete valves in roadway.
- Work has begun at the Tina and Tramway portion of the project with installation of vaults and mainline.
- DOWL continues to coordinate with the District to complete contractual requirements and Federal Funding Requirements.
- DOWL is working on August Pay Applications from Contractor to review and provide to District.
- SNC will complete slurry sealing of private driveways on a portion of Andria Drive and sealing of the District parking lot. SNC is a sub-contractor to primary contractor.

MEMORANDUM

Task Order #65 – Ponderosa MHP Waterline Replacement Project

- Contractor anticipates full completion of the Ponderosa MHP by the end of the TRPA Grading Season. Work has begun at the Tina and Tramway site.

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

- Preliminary design deliverables were submitted to the District at the beginning of September. Upcoming submittal will be provided in early October.
- 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.
- Panorama Survey work is completed and incorporated into the design.

Task Order #67 – 2025 Road Rehabilitation & Replacement Project

- DOWL and a District Roadway Crew member worked together to drive the District and completed the Field Investigation and Data Collection.
- Catalog of road conditions and quantity deliverables to be submitted by DOWL mid-September to the District.
- 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.

PO Box 897
Ridgecrest, CA 93556
Telephone: 530-273-9290



2 Massachusetts Ave NE #2908
Washington, DC 20002
Office: 202-657-7270

“Fuel Reduction” Logging Increases Wildfire Intensity and Puts Communities at Greater Risk

A large body of scientific evidence and opinion, including from a growing group of U.S. Forest Service scientists, concludes that thinning—including thinning-plus-burning—and post-fire logging/clearcutting increase overall tree mortality and carbon emissions, make wildfires spread faster and/or burn more severely, and our current funding and management focus on tree cutting and removal in wildland forests is putting nearby communities at greater risk.

Calkin, D.E., Barrett, K., Cohen, J.D., Finney, M.A., Pyne, S.J., and Quarles, S.L. (co-authored by U.S. Forest Service). 2023. Wildland-urban fire disasters aren’t actually a wildfire problem. Proceedings of the National Academy of Sciences of the United States of America. 120: e2315797120.

The authors noted that wildfires are driven by climate and climate change, and criticized the current federal management approach embodied in the 2022 Wildfire Crisis Strategy, and in the 2021 Infrastructure Act and 2022 Inflation Reduction Act, that is focused on thinning tens of millions of acres of public, private, and Tribal forests in the western U.S. The authors concluded that we must recognize that wildfire in forests and other wildlands is not only inevitable, but also there is an “ecological necessity” that wildfires occur for native biodiversity benefits. The scientists concluded that the “best way” to protect homes and lives is to focus attention and resources directly on communities, using proven methods to make them fire safe, noting that the current approach is leading to more, not fewer, losses of homes and lives. They promoted “direct funding and technical assistance to communities”, instead of spending many billions of dollars managing forests distant from homes.

USFS (U.S. Forest Service) (2022). Gallinas-Las Dispensas Prescribed Fire Declared Wildfire Review. U.S. Forest Service, Office of the Chief, Washington, D.C.

Thinning followed by burning caused a massive fire that destroyed communities.

Thinning reduced canopy cover, increasing growth of combustible grasses; associated pile burning caused a huge wildfire, spreading rapidly through thinned areas, burning many homes.

Lesmeister, D.B., et al. **(co-authored by U.S. Forest Service)**. 2019. Mixed-severity wildfire and habitat of an old-forest obligate. *Ecosphere*10: Article e02696.

Denser, older forests with high canopy cover had lower fire severity and “buffer the negative effects of climate change” regarding wildfires.

“Thinned forests have more open conditions, which are associated with higher temperatures, lower relative humidity, higher wind speeds, and increasing fire intensity. Furthermore, live and dead fuels in young forest or thinned stands with dense saplings or shrub understory will be drier, making ignition and high heat more likely, and the rate of spread higher because of the relative lack of wind breaks provided by closed canopies with large trees.”

Lesmeister, D.B., et al. **(co-authored by U.S. Forest Service)**. 2021. Northern spotted owl nesting forests as fire refugia: a 30-year synthesis of large wildfires. *Fire Ecology* 17: Article 32.

More open forests with lower biomass had higher fire severity, because the type of open, lower-biomass forests resulting from thinning and other logging activities have “hotter, drier, and windier microclimates, and those conditions decrease dramatically over relatively short distances into the interior of older forests with multi-layer canopies and high tree density...”

Reilly, M.J., et al. **(co-authored by U.S. Forest Service)**. 2022. Cascadia Burning: The historic, but not historically unprecedented, 2020 wildfires in the Pacific Northwest, USA. *Ecosphere* 13: e4070.

Weather conditions primarily determined fire severity, and forest density was not a factor.

“We found minimal difference in burn severity among stand structural types related to previous management in the 2020 fires. Adaptation strategies for similar fires in the future could benefit by focusing on ignition prevention, fire suppression, and community preparedness, as opposed to fuel treatments that are unlikely to mitigate fire severity during extreme weather.”

North, M.P., S.L. Stephens, B.M. Collins, J.K. Agee, G. Aplet, J.F. Franklin, and P.Z. Fule **(co-authored by U.S. Forest Service)**. 2015. Reform forest fire management. *Science* 349: 1280-1281.

“...fire is usually more efficient, cost-effective, and ecologically beneficial than mechanical treatments.”

Lydersen, J. M., M. P. North, and B. M. Collins **(co-authored by U.S. Forest Service)**. 2014. Severity of an uncharacteristically large wildfire, the Rim Fire, in forests with relatively restored frequent fire regimes. *Forest Ecology and Management* 328:326–334.

In the Rim fire of 2013, the authors found that mature mixed-conifer and ponderosa pine forests with “a greater small tree density tend[ed] to burn with lower severity.”

Meigs, G.W., et al. **(co-authored by U.S. Forest Service)**. 2020. Influence of topography and fuels on fire refugia probability under varying fire weather in forests of the US Pacific Northwest. *Canadian Journal of Forest Research* 50: 636-647.

Forests with higher pre-fire biomass are more likely to experience low-severity fire.

Thompson, J.R., Spies, T.A., Ganio, L.M. **(co-authored by U.S. Forest Service)**. 2007. Reburn severity in managed and unmanaged vegetation in a large wildfire. *Proceedings of the National Academy of Sciences of the United States of America* 104: 10743–10748.

“Areas that were salvage-logged and planted after the initial fire burned more severely than comparable unmanaged areas.”

Thompson, J.R., Spies, T.A. **(co-authored by U.S. Forest Service)**. 2009. Vegetation and weather explain variation in crown damage within a large mixed-severity wildfire. *Forest Ecology and Management* 258: 1684-1694.

Mature forests with higher canopy cover had lower fire severity.

Thompson, J., and T.A. Spies **(co-authored by U.S. Forest Service)**. 2010. Exploring Patterns of Burn Severity in the Biscuit Fire in Southwestern Oregon. *Fire Science Brief* 88: 1-6.

“Areas that burned with high severity...in a previous wildfire (in 1987, 15 years prior) were more likely to burn with high severity again in the 2002 Biscuit Fire. Areas that were salvage-logged and planted following the 1987 fire burned with somewhat higher fire severity than equivalent areas that had not been logged and planted.”

Graham, R., et al. **(U.S. Forest Service)**. 2012. Fourmile Canyon Fire Findings. Gen. Tech. Rep. RMRS-GTR-289. Fort Collins, CO: U.S. Department of Agriculture, Forest Service, Rocky Mountain Research Station. 110 p.

Thinned forests “were burned more severely than neighboring areas where the fuels were not treated”, and 162 homes were destroyed by the Fourmile Canyon Fire (see Figs. 45 and 46).

Morris, W.G. **(U.S. Forest Service)**. 1940. Fire weather on clearcut, partly cut, and virgin timber areas at Westfir, Oregon. *Timberman* 42: 20-28.

“This study is concerned with one of these factors - the fire-weather conditions near ground level - on a single operation during the first summer following logging. These conditions were found to be more severe in the clear-cut area than in either the heavy or light partial cutting areas and more severe in the latter areas than in virgin timber.”

Countryman, C.M. **(U.S. Forest Service)**. 1956. Old-growth conversion also converts fire climate. *Fire Control Notes* 17: 15-19.

Partial cutting (thinning) increases wildfire severity, due to microclimate impacts, regardless of whether or how the slash debris is treated.

“Although the general relations between weather factors, fuel moisture, and fire behavior are fairly well known, the importance of these changes following conversion and their combined effect on fire behavior and control is not generally recognized. The term ‘fireclimate,’ as used here, designates the environmental conditions of weather and fuel moisture that affect fire behavior. It does not consider fuel created by slash because regardless of what forest managers do with slash, they still have to deal with the new fireclimate. In fact, the changes in wind, temperature, humidity, air structure, and fuel moisture may result in greater changes in fire behavior and size of control job than does the addition of more fuel in the form of slash.”

“Conversion which opens up the canopy by removal of trees permits freer air movement and more sunlight to reach the ground. The increased solar radiation in turn results in higher temperatures, lower humidity, and lower fuel moisture. The magnitude of these changes can be illustrated by comparing the fireclimate in the open with that in a dense stand.”

“A mature, closed stand has a fireclimate strikingly different from that in the open. Here nearly all of the solar radiation is intercepted by the crowns. Some is reflected back to space and the rest is converted to heat and distributed in depth through the crowns. Air within the stand is warmed by contact with the crowns, and the ground fuels are in turn warmed only by contact with the air. The temperature of fuels on the ground thus usually approximates air temperature within the stand.”

“Temperature profiles in a dense, mixed conifer stand illustrate this process (fig. 2). By 8 o'clock in the morning, air within the crowns had warmed to 68° F. Air temperature near the ground was only 50°. By 10 o'clock temperatures within the crowns had reached 82° and, although the heat had penetrated to lower levels, air near the surface at 77° was still cooler than at any other level. At 2:00 p.m., air temperature within the stand had become virtually uniform at 87°. In the open less than one-half mile away, however, the temperature at the surface of pine litter reached 153° at 2:00 p.m.”

“Because of the lower temperature and higher humidity, fuels within the closed stand are more moist than those in the open under ordinary weather conditions. Typically, when moisture content is 3 percent in the open, 8 percent can be expected in the stand.”

“Moisture and temperature differences between open and closed stands have a great effect on both the inception and the behavior of fire. For example, fine fuel at 8-percent moisture content will require nearly one-third more heat for ignition than will the same fuel at 3-percent moisture content. Thus, firebrands that do not contain enough heat to start a fire in a closed stand may readily start one in the open.”

“When a standard fire weather station in the open indicates a temperature of 85° F., fuel moisture of 4 percent, and a wind velocity of 15 m.p.h.--not unusual burning conditions in the West--a fire starting on a moderate slope will spread 4.5 times as fast in the open as in a closed stand. The size of the suppression job, however, increases even more drastically.”

“Greater rate of spread and intensity of burning require control lines farther from the actual fire, increasing the length of fireline. Line width also must be increased to contain the hotter fire. Less production per man and delays in getting additional crews complicate the control problem on a fast-moving fire. It has been estimated that the size of the suppression job increases nearly as the square of the rate of forward spread. Thus, fire in the open will require 20 times more suppression effort. In other words, for each man required to control a surface fire in a mature stand burning under these conditions, 20 men will be required if the area is clear cut.”

“Methods other than clear cutting, of course, may bring a less drastic change in fireclimate. Nevertheless, the change resulting from partial cutting can have important effects on fire. The moderating effect that a dense stand has on the fireclimate usually results in slow-burning fires. Ordinarily, in dense timber only a few days a year have the extreme burning conditions under which surface fires produce heat rapidly enough to carry the fire into the crowns. Partial cutting can increase the severity of the fireclimate enough to materially increase the number of days when disastrous crown fires can occur.”

SNEP (co-authored by U.S. Forest Service). 1996. Sierra Nevada Ecosystem Project, Final Report to Congress: Status of the Sierra Nevada. Vol. I: Assessment summaries and management strategies. Davis, CA: University of California, Davis, Center for Water and Wildland Resources.

“Timber harvest, through its effects on forest structure, local microclimate, and fuel accumulation, has increased fire severity more than any other recent human activity.”

Chen, J., et al. (co-authored by U.S. Forest Service). 1999. Microclimate in forest ecosystem and landscape ecology: Variations in local climate can be used to monitor and compare the effects of different management regimes. *BioScience* 49: 288–297.

When moving from open forest areas, resulting from logging, and into dense forests with high canopy cover, “there is generally a decrease in daytime summer temperatures but an increase in humidity...”

The authors reported a 5° C difference in ambient air temperature between a closed-canopy mature forest and a forest with partial cutting, like a commercial thinning unit (Fig. 4b), and noted that such differences are even greater than the increases in temperature predicted due to anthropogenic climate change.

Dombeck, M. (U.S. Forest Service Chief). 2001. How Can We Reduce the Fire Danger in the Interior West. *Fire Management Today* 61: 5-13.

“Some argue that more commercial timber harvest is needed to remove small-diameter trees and brush that are fueling our worst wildlands fires in the interior West. However, small-diameter trees and brush typically have little or no commercial value. To offset losses from their removal, a commercial operator would have to remove large, merchantable trees in the overstory. Overstory removal lets more light reach the forest floor, promoting vigorous forest regeneration. Where the overstory has been entirely removed, regeneration produces thickets of 2,000 to 10,000 small trees per acre, precisely the small-diameter materials that are causing our worst fire

problems. In fact, many large fires in 2000 burned in previously logged areas laced with roads. It seems unlikely that commercial timber harvest can solve our forest health problems.”

Hanson, C.T. 2021. Is “Fuel Reduction” Justified as Fire Management in Spotted Owl Habitat? *Birds* 2: 395-403.

Thinning followed by burning and post-fire logged areas had higher overall fire severity.

“Within the forest types inhabited by California Spotted Owls, high-severity fire occurrence was not higher overall in unmanaged forests and was not associated with the density of pre-fire snags from recent drought in the Creek Fire, contrary to expectations under the fuel reduction hypothesis. Moreover, fuel-reduction logging in California Spotted Owl habitats was associated with higher fire severity in most cases. The highest levels of high-severity fire were in the categories with commercial logging (post-fire logging, private commercial timberlands, and commercial thinning), while the three categories with lower levels of high-severity fire were in forests with no recent forest management or wildfire, less intensive noncommercial management, and unmanaged forests with re-burning of mixed-severity wildfire, respectively.”

Baker, B.C., and C.T. Hanson. 2022. Cumulative tree mortality from commercial thinning and a large wildfire in the Sierra Nevada, California. *Land* 11: Article 995.

Thinning followed by burning increases overall fire severity.

“Similar to the findings of Hanson (2022) in the Antelope Fire of 2021 in northern California, in our investigation of the Caldor Fire of 2021 we found significantly higher cumulative severity in forests with commercial thinning than in unthinned forests, indicating that commercial thinning killed significantly more trees than it prevented from being killed in the Caldor Fire...Despite controversy regarding thinning, there is a body of scientific literature that suggests commercial thinning should be scaled up across western US forest landscapes as a wildfire management strategy. This raises an important question: what accounts for the discrepancy on this issue in the scientific literature? We believe several factors are likely to largely explain this discrepancy. First and foremost, because most previous research has not accounted for tree mortality from thinning itself, prior to the wildfire-related mortality, such research has underreported tree mortality in commercial thinning areas relative to unthinned forests. Second, some prior studies have not controlled for vegetation type, which can lead to a mismatch when comparing severity in thinned areas to the rest of the fire area given that thinning necessarily occurs in conifer forests but unthinned areas can include large expanses of non-conifer vegetation types that burn almost exclusively at high severity, such as grasslands and chaparral. Third, some research reporting effectiveness of commercial thinning in terms of reducing fire severity has been based on the subjective location of comparison sample points between thinned and adjacent unthinned forests. Fourth, reported results have often been based on theoretical models, which subsequent research has found to overestimate the effectiveness of thinning. Last, several case studies draw conclusions about the effectiveness of thinning as a wildfire management strategy when the results of those studies do not support such a conclusion, as reviewed in DellaSala et al. (2022).” (internal citations omitted)

DellaSala, D.A., B.C. Baker, C.T. Hanson, L. Ruediger, and W.L. Baker. 2022. Have western USA fire suppression and megafire active management approaches become a contemporary Sisyphus? *Biological Conservation* 268: Article 109499.

Thinning followed by burning increases overall fire severity.

With regard to a previous U.S. Forest Service study claiming that commercial thinning effectively reduced fire severity in the large Wallow fire of 2011 in Arizona, DellaSala et al. (2022, Section 5.1) conducted a detailed accuracy check and found that the previous analysis had dramatically underreported high-severity fire in commercial thinning units, and forests with commercial thinning in fact had higher fire severity, overall.

DellaSala et al. (2022, Section 5.2) also reviewed several U.S. Forest Service studies relied upon by Prichard et al. (2021) for the claim that commercial thinning is an effective fire management approach and found that the actual results of these cited studies did not support that conclusion.

Beschta, R.L.; Frissell, C.A.; Gresswell, R.; Hauer, R.; Karr, J.R.; Minshall, G.W.; Perry, D.A.; Rhodes, J.J. 1995. *Wildfire and salvage logging*. Eugene, OR: Pacific Rivers Council.

“We also need to accept that in many drier forest types throughout the region, forest management may have set the stage for fires larger and more intense than have occurred in at least the last few hundred years.”

“With respect to the need for management treatments after fires, there is generally no need for urgency, nor is there a universal, ecologically-based need to act at all. By acting quickly, we run the risk of creating new problems before we solve the old ones.”

“[S]ome argue that salvage logging is needed because of the perceived increased likelihood that an area may reburn. It is the fine fuels that carry fire, not the large dead woody material. We are aware of no evidence supporting the contention that leaving large dead woody material significantly increases the probability of reburn.”

Morrison, P.H. and K.J. Harma. 2002. *Analysis of Land Ownership and Prior Land Management Activities Within the Rodeo & Chediski Fires, Arizona*. Pacific Biodiversity Institute, Winthrop, WA. 13 pp.

Previous logging was associated with higher fire severity.

Donato DC, Fontaine JB, Campbell JL, Robinson WD, Kauffman JB, Law BE. 2006. *Science* 311: 352.

“In terms of short-term fire risk, a reburn in [postfire] logged stands would likely exhibit elevated rates of fire spread, fireline intensity, and soil heating impacts...Postfire logging alone was notably incongruent with fuel reduction goals.”

Hanson, C.T., Odion, D.C. 2006. Fire Severity in mechanically thinned versus unthinned forests of the Sierra Nevada, California. In: Proceedings of the 3rd International Fire Ecology and Management Congress, November 13-17, 2006, San Diego, CA.

“In all seven sites, combined mortality [thinning and fire] was higher in thinned than in unthinned units. In six of seven sites, fire-induced mortality was higher in thinned than in unthinned units...Mechanical thinning increased fire severity on the sites currently available for study on national forests of the Sierra Nevada.”

Platt, R.V., et al. 2006. Are wildfire mitigation and restoration of historic forest structure compatible? A spatial modeling assessment. *Annals of the Assoc. Amer. Geographers* 96: 455-470.

“Compared with the original conditions, a closed canopy would result in a 10 percent reduction in the area of high or extreme fireline intensity. In contrast, an open canopy [from thinning] has the opposite effect, increasing the area exposed to high or extreme fireline intensity by 36 percent. Though it may appear counterintuitive, when all else is equal open canopies lead to reduced fuel moisture and increased midflame windspeed, which increase potential fireline intensity.”

Cruz, M.G, and M.E. Alexander. 2010. Assessing crown fire potential in coniferous forests of western North America: A critique of current approaches and recent simulation studies. *Int. J. Wildl. Fire.* 19: 377–398.

The fire models used by the U.S. Forest Service falsely predict effective reduction in crown fire potential from thinning:

“Simulation studies that use certain fire modelling systems (i.e. NEXUS, FlamMap, FARSITE, FFE-FVS (Fire and Fuels Extension to the Forest Vegetation Simulator), Fuel Management Analyst (FMAPPlus), BehavePlus) based on separate implementations or direct integration of Rothermel’s surface and crown rate of fire spread models with Van Wagner’s crown fire transition and propagation models are shown to have a significant underprediction bias when used in assessing potential crown fire behaviour in conifer forests of western North America. The principal sources of this underprediction bias are shown to include: (i) incompatible model linkages; (ii) use of surface and crown fire rate of spread models that have an inherent underprediction bias; and (iii) reduction in crown fire rate of spread based on the use of unsubstantiated crown fraction burned functions. The use of uncalibrated custom fuel models to represent surface fuelbeds is a fourth potential source of bias.”

DellaSala et al. (2013) (letter from over 200 scientists):

“Numerous studies also document the cumulative impacts of post-fire logging on natural ecosystems, including...accumulation of logging slash that can add to future fire risks...”

DellaSala et al. (2015) (letter from over 200 scientists):

“Post-fire logging has been shown to eliminate habitat for many bird species that depend on snags, compact soils, remove biological legacies (snags and downed logs) that are essential in supporting new forest growth, and spread invasive species that outcompete native vegetation and, in some cases, increase the flammability of the new forest. While it is often claimed that such logging is needed to restore conifer growth and lower fuel hazards after a fire, many studies have shown that logging tractors often kill most conifer seedlings and other important re-establishing vegetation and actually increases flammable logging slash left on site. Increased chronic sedimentation to streams due to the extensive road network and runoff from logging on steep slopes degrades aquatic organisms and water quality.”

Bradley, C.M. C.T. Hanson, and D.A. DellaSala. 2016. Does increased forest protection correspond to higher fire severity in frequent-fire forests of the western USA? *Ecosphere* 7: article e01492.

In the largest study on this subject ever conducted in western North American, the authors found that the more trees that are removed from forests through logging, the higher the fire severity overall:

“We investigated the relationship between protected status and fire severity using the Random Forests algorithm applied to 1500 fires affecting 9.5 million hectares between 1984 and 2014 in pine (*Pinus ponderosa*, *Pinus jeffreyi*) and mixed-conifer forests of western United States, accounting for key topographic and climate variables. We found forests with higher levels of protection [from logging] had lower severity values even though they are generally identified as having the highest overall levels of biomass and fuel loading.”

Dunn, C.J., et al. 2020. How does tree regeneration respond to mixed-severity fire in the western Oregon Cascades, USA? *Ecosphere* 11: Article e03003.

Forests that burned at high-severity had lower, not higher, overall pre-fire tree densities.

Moomaw et al. (2020) (letter from over 200 scientists: <https://johnmuirproject.org/2020/05/breaking-news-over-200-top-u-s-climate-and-forest-scientists-urge-congress-protect-forests-to-mitigate-climate-crisis/>):

“Troublingly, to make thinning operations economically attractive to logging companies, commercial logging of larger, more fire-resistant trees often occurs across large areas. Importantly, mechanical thinning results in a substantial net loss of forest carbon storage, and a net increase in carbon emissions that can substantially exceed those of wildfire emissions (Hudiburg et al. 2013, Campbell et al. 2012). Reduced forest protections and increased logging tend to make wildland fires burn *more* intensely (Bradley et al. 2016). This can also occur with commercial thinning, where mature trees are removed (Cruz et al. 2008, Cruz et al. 2014). As an example, logging in U.S. forests emits 10 times more carbon than fire and native insects combined (Harris et al. 2016). And, unlike logging, fire cycles nutrients and helps increase new forest growth.”

Moomaw et al. (2021) (letter from over 200 scientists: <https://bit.ly/3BFtIAg>):

“[C]ommercial logging conducted under the guise of “thinning” and “fuel reduction” typically removes mature, fire-resistant trees that are needed for forest resilience. We have watched as one large wildfire after another has swept through tens of thousands of acres where commercial thinning had previously occurred due to extreme fire weather driven by climate change. Removing trees can alter a forest’s microclimate, and can often increase fire intensity. In contrast, forests protected from logging, and those with high carbon biomass and carbon storage, more often burn at equal or lower intensities when fires do occur.

Bartowitz, K.J., et al. 2022. Forest Carbon Emission Sources Are Not Equal: Putting Fire, Harvest, and Fossil Fuel Emissions in Context. *Front. For. Glob. Change* 5: Article 867112.

The authors found that logging conducted as commercial thinning, which involves removal of some mature trees, substantially increases carbon emissions relative to wildfire alone, and commercial thinning “causes a higher rate of tree mortality than wildfire.”

Evers, C., et al. 2022. Extreme Winds Alter Influence of Fuels and Topography on Megafire Burn Severity in Seasonal Temperate Rainforests under Record Fuel Aridity. *Fire* 5: Article 41.

The authors found that dense, mature/old forests with high biomass and canopy cover tended to have lower fire severity, while more open forests with lower canopy cover and less biomass burned more severely.

Baker, W.L., C.T. Hanson, M.A. Williams, and D.A. DellaSala. 2023. Countering Omitted Evidence of Variable Historical Forests and Fire Regime in Western USA Dry Forests: The Low-Severity-Fire Model Rejected. *Fire* 6: Article 146.

A pattern of omissions of peer-reviewed, published reply articles, which refuted and discredited U.S. Forest Service response articles, created a “falsification” of the scientific record regarding historical forest density and fire regimes. The corrected record shows that historical forests were much denser on average than assumed by the Forest Service and were shaped by mixed-severity fire, not merely low-severity fire.

The only effective way to protect homes from fire is home-hardening and defensible space pruning within 100 to 200 feet of homes or less.

Cohen, J.D. (U.S. Forest Service). 2000. Preventing disaster: home ignitability in the wildland-urban interface. *Journal of Forestry* 98: 15-21.

The only relevant zone to protect homes from wildland fire is within approximately 135 feet or less from each home—not out in wildland forests.

Gibbons P, van Bommel L, Gill MA, Cary GJ, Driscoll DA, Bradstock RA, Knight E, Moritz MA, Stephens SL, Lindenmayer DB (2012) Land management practices associated with house loss in wildfires. *PLoS ONE* 7: Article e29212.

Defensible space pruning within less than 130 feet from homes was effective at protecting homes from wildfires, while vegetation management in remote wildlands was not. A modest additional benefit for home safety was provided by prescribed burning less than 500 meters (less than 1641 feet) from homes.

Syphard, A.D., T.J. Brennan, and J.E. Keeley. 2014. The role of defensible space for residential structure protection during wildfires. *Intl. J. Wildland Fire* 23: 1165-1175.

Vegetation management and removal beyond approximately 100 feet from homes provides no additional benefit in terms of protecting homes from wildfires.

Tree removal is not necessary prior to conducting prescribed fire as an additional community safety buffer.

Decades of scientific studies have proven that, even in the densest forests that have not experienced fire in many decades, prescribed fire can be applied without prior tree removal, as demonstrated in the following studies:

Knapp EE, Keeley JE, Ballenger EA, Brennan TJ. 2005. Fuel reduction and coarse woody debris dynamics with early season and late season prescribed fire in a Sierra Nevada mixed conifer forest. *Forest Ecology and Management* 208: 383–397.

Knapp, E.E., and Keeley, J.E. 2006. Heterogeneity in fire severity within early season and late season prescribed burns in a mixed-conifer forest. *Int. J. Wildland Fire* 15: 37–45.

Knapp, E.E., Schwilk, D.W., Kane, J.M., Keeley, J.E., 2007. Role of burning on initial understory vegetation response to prescribed fire in a mixed conifer forest. *Canadian Journal of Forest Research* 37: 11–22.

van Mantgem, P.J., A.C. Caprio, N.L. Stephenson, and A.J. Das. 2016. Does prescribed fire promote resistance to drought in low elevation forests of the Sierra Nevada, California, USA? *Fire Ecology* 12: 13-25.

van Mantgem, P.J., N.L. Stephenson, J.J. Battles, E.K. Knapp, and J.E. Keeley. 2011. Long-term effects of prescribed fire on mixed conifer forest structure in the Sierra Nevada, California. *Forest Ecology and Management* 261: 989–994.

Douglas County

Douglas County Public Information Office •

18 hr ago

Douglas County, NV – Douglas County is pleased to announce that applications for the Calendar Year (CY) 2025 One Nevada Community Grant are now being accepted. Non-profit organizations that provide significant benefits to Douglas County residents are encouraged to apply. What are One Nevada Community Grants? The One Nevada Community Grant program allows the Board of County Commissioners to award grants to non-profit community organizations that serve religious, charitable, or educational purposes, or to government entities. The funding, governed by Nevada law (NRS 244.1505), is intended to provide substantial benefits to county residents. Grants must be awarded by resolution of the Board of County Commissioners. The One Nevada Community Grant funding is made available through litigation related to the opioid epidemic in the State of Nevada. These funds are designated to support efforts that remediate the impacts and risks caused by the opioid crisis, in line with Senate Bill 390 requirements. Importantly, One Nevada funds cannot be used to replace existing funding streams available to state, local, regional, or tribal entities. Project Focus Areas Eligible grant projects must align with one or more of the following focus areas: - Case management for individuals affected by substance use disorders - Opioid prescription education - School-based initiatives related to substance use prevention - Criminal justice system interventions for substance-related cases - Public education campaigns on opioid abuse - Detox-to-treatment transition support - Aftercare and recovery services - Recovery workforce development - Expanding access to evidence-based prevention, treatment, and recovery programs - Preventing adverse childhood experiences (ACEs) - Early intervention for children affected by ACEs - Infectious disease prevention and treatment in individuals with substance use disorders - Behavioral health crisis services - Housing for individuals in recovery from substance use disorders - Capital projects related to substance use disorders, including construction, purchasing, and remodeling Applications will be evaluated based on eligible uses outlined in the opioid settlement agreements and the One Nevada Agreement. Additional consideration will be given to applications that demonstrate collaboration with existing Douglas County programs. Application Process Grant applications will be available starting September 6, 2024. The deadline for submission is October 31, 2024, by 11:59 p.m. Late submissions will not be considered unless funding remains available. Applications can be submitted by mail, hand deliver, or electronic submission. Please click the following link for details and the Grant Application Timeline.

<https://www.douglascountynv.gov/cms/One.aspx?portalId=12493103&pageId=20464818>

