



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE AND PUBLIC HEARING AGENDA
TUESDAY, FEBRUARY 15, 2022**

A meeting of the Kingsbury General Improvement District Board of Trustees will be held on Tuesday February 15, 2022, at Kingsbury G.I.D. office, 255 Kingsbury Grade, Stateline, NV, 89449, beginning at 5:00 p.m. The agenda and supporting material may be found on Kingsbury G.I.D. website (KGID.org), under the meetings tab. Copies of the agenda were posted at the following locations at least 3 business days prior to the meeting day: Kingsbury G.I.D. Office, Stateline Post Office, Zephyr Cove Post Office, and the Douglas County Administration Building at Lake Tahoe.

Remote attendance for the public is available. To offer public comment before the Board meeting, members of the public may submit public comments using one of the following methods: Using our drop box located by the entrance to the district office, 255 Kingsbury Grade; fax to Kingsbury General Improvement District, Attn: General Manager, at 775-588-3541, or email to mitch@kgid.org.

- To make public comment or to join the meeting by phone during the Board meeting, the public must call **1-669-900-9128** and enter ID code 775-588-3548 with passcode **906347**. Although the public comment phone line can accommodate multiple incoming calls at once, if a member of the public should get a busy signal, please call back.
- Public comment is limited to three minutes and will occur at the beginning and end of the Board meeting and may also be invited during the Board's consideration of each action item, and before action is taken. Please limit your comments to three minutes or less. Nevada Open Meeting Law prohibits action on items not listed on the agenda. **The link below can be used to join the meeting by Zoom:**

<https://us02web.zoom.us/j/7755883548?pwd=RmdxdEl0NE5wbWY5NHk2ajFzR01tQT09>
Meeting ID: 775 588 3548
Password: 5883548

MISSION STATEMENT

Our skilled employees, management staff, and Board of Trustees, working as a team, are committed to provide water and sewer service, and maintain roads and drainage systems in an efficient, courteous, and accountable manner, for the long-term benefit of our customers, in accordance with standards set for public health, safety and the environment.

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

AGENDA

5:00 P.M.

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

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

4. **Public Comment**
(NO ACTION) This is the public's opportunity to speak on any topic pertinent to the district and not listed on this agenda, or to speak on those items appearing on the Consent Calendar. 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 or less. Nevada Open Meeting Law prohibits action on items not listed on the agenda.
5. **Approval of Agenda: For Possible Action:** Items on the agenda may be taken out of order; two or more agenda items may be combined for consideration; and items may be removed from the agenda or discussion relating thereto delayed at any time.
6. **Approval of Minutes: For Possible Action:** Approval of the minutes for the Board of Trustees meeting held on January 25, 2022.
7. **Approval of Consent Calendar: For Possible Action:**
Items on the Consent Calendar will be approved without discussion unless the item is specifically "brought forward" for discussion.
 - A. **For Possible Action:** List of Claims
 - B. Quarter Ending 9/30/21 - Balance Sheet, Statement of Revenue and Expenditures
 - C. Quarter Ending 12/31/21 - Balance Sheet, Statement of Revenue and Expenditures

NEW BUSINESS

8. **For Information and Possible Action:** Nevada Public Employees Deferred Compensation Program
9. **For Information and Possible Action:** Award of FY 2021/22 Waterline Replacement material procurement
10. **For Information and Possible Action:** Accept NDEP 319 (h) Subgrant Agreement and approve procurement of road sweeper
11. **For Information and Possible Action:** Review and approval of Personnel Policy update
12. **For Information and Possible Action:** Initial presentation with assumptions on budget
13. **For Information and Possible Action:** Trustee Compensation

ACTION WILL NOT BE TAKEN ON ANY REPORTS OR CORRESPONDENCE:

1. Board Member Reports
2. Management Reports
3. Attorney's Report
4. Engineers Report

5. Correspondence

14. Adjournment to closed session

1. Pursuant to NRS 241.030 to consider the character, professional competence, processes, and overall six-month review from the General Manager.
2. Pursuant to NRS 288.220 to discuss labor negotiations.

15. Return to open session, Call to Order

1. Discussion and possible action
 - a. Six-month review of the General Manager
 - b. Labor negotiations

6. Announcements and Final Public Comment

7. For Possible Action; Adjournment

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, JANUARY 25, 2022**

CALL TO ORDER - The meeting was called to order at the Kingsbury General Improvement District office located at 255 Kingsbury Grade, Stateline, Nevada at 5:00 pm by Natalie Yanish.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Yanish, Vogt, Parks, Schorr and Nelson. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, HR and Administration Supervisor Judy Brewer, General Counsel Chuck Zumpft, Matt Van Dyne and Steffi Gavin of Farr West Engineering. Public present included Devin Cartwright, Bryan Gant (consultant) and Melissa Chandler from the Nevada Department of Transportation.

PUBLIC COMMENT – There was no public comment.

APPROVAL OF AGENDA – Dion noted NDOT representatives present to discuss Item 9. Yanish suggested moving this item before Item 8.

M-1/25/2022-1 - Motion by Park, seconded by Nelson, and unanimously passed to approve the agenda, as amended to address Item 9 before Item 8.

APPROVAL OF MINUTES –

M-1/25/2022-2 - Motion by Nelson, seconded by Parks, and unanimously passed to approve Regular Meeting Minutes dated December 21, 2021.

APPROVAL OF CONSENT CALENDAR – Parks requested to pull Item A. Schorr requested to pull Items A and C.

M-1/25/2022-3 - Motion by Nelson, seconded by Parks, and unanimously passed to approve the Consent Calendar Item B: Task Order #53 – Amendment Number Two for Engineering Services of 2021 Water and Road Improvement Project.

Regarding Item A, Parks verified that petty cash expenses and reimbursement are tracked in the office. She also questioned the expense to Sierra Environmental for water quality monitor, and Dion explained this is an ongoing monthly expense as some of the testing is done weekly.

Schorr noted the annual cloud subscriptions questioned review of IT costs for overlapping expenses. Dion explained they are currently reviewing software usage and evaluating best tools to perhaps consolidate and reduce expenses.

M-1/25/2022-4 - Motion by Schorr, seconded by Parks, and unanimously passed to approve the Consent Calendar Item A: List of Claims in the amount of \$500,092.19 as represented by check numbers 61096 through 61222.

Regarding Item C, Schorr questioned if an engineer is common for a sealing project and if the vendor should provide the service without requiring an engineer. Dion explained the engineer uses results from pavement management system (MicroPaver) to determine treatments and necessary repairs then prepares technical specs. He noted that the vendors typically don't have engineering capacity and bidding specifications must provide that definitive information. This ensures the bids are based on the same information and this process protects the district.

Parks inquired on the number of hours needs for various tasks. Van Dyne explained that the large number of office work is related to permits with TRPA, NDOT, etc. Relating to inspection, he explained that they estimate three weeks or fifteen construction days for the billing, which will only be billed as used.

M-1/25/2022-5 - Motion by Schorr, seconded by Nelson, and unanimously passed to approve the Consent Calendar Item C: Task Order #58 – Engineering Services of 2022 Roadway Sealing Project.

NEW BUSINESS

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

PRESENTATION OF NDOT PLANS AND PROJECTS: Representatives from the Nevada Department of Transportation provided a presentation regarding the Highway 50 Corridor Management Plan. Melissa Chandler explained the study purpose and process seeking collaboration from stakeholders. She explained how the needs will be reviewed and balanced to determined solutions. The goals and the steps of their plan were discussed. She noted the various agencies included in the study and concerns.

The board noted various issues including a needed chain control check area on Spooner Summit and parking at Zephyr Cove.

Yanish commented that her experience using the transportation left people stranded and disconnected from the beaches. Devin Cartwright noted upcoming projects including a signal at Warrior Way and Highway 50, a new entrance into Zephyr Cove Beach eliminating parking on Highway 50 and pedestrian sidewalks from downtown to Kahle and connection to the trail system to improve safety and connectivity of the multi-modal stations.

The board inquired about storm water maintenance regarding sediment collection. Yanish questioned the approach to NDOT regarding future use change of the Operations Yard and Cartwright suggested scheduling a meeting to discuss this in detail.

FOR POSSIBLE ACTION:

ORGANIZATION OF THE BOARD OF TRUSTEES AND THE ELECTION OF OFFICERS: Parks offered to serve as Chair. Nelson offered to serve as Vice Chair. Schorr indicated he would be willing to stand as Secretary Treasurer.

The responsibilities for the key positions were reviewed and discussed.

M-1/25/2022-6 - Motion by Vogt, seconded by Nelson, and unanimously passed to elect Sandra Parks as 2021 Chair, Jodie Nelson as Vice-Chair and Craig Schorr as Secretary-Treasurer.

Parks continued the meeting as Chair. Patti Page offered her support to the Trustees, as elected.

RECOGNITION AND MEMORIAL OF ROBERT (BOB) COOK: The Board discussed options for acknowledging Mr. Cook for his service to KGID. Vogt stated that he was recognized at the Sewer Authority via commentary and a moment of silence. The Trustees commended his service among KGID and many other boards. Parks confirmed a Trustee will speak at his service this summer.

Yanish read the following comments into the record:

Letter from W. R. (Billy) Hayes, C.P.A., M.B.A. - “Bob Cook was truly a treasure in our community. He spent countless hours working on projects and local boards to create improvements for our area. Bob never bragged about his service, because he was always busy reviewing the decisions to be made, or actions to be taken. It was a pleasure to know Bob Cook.”

Letter from Larry Schussel – “Just about everyone that lived in the Tahoe Township for any amount of time knew Bob or had heard of Bob Cook. Bob started as a firefighter for Tahoe Douglas before moving on to be a UPS

driver. Everyone on the East shore of Lake Tahoe knew Bob as the guy who delivered their packages. He spent time serving on various boards and worked with many agencies in Douglas County, from Kingsbury General Improvement district, the Tahoe Douglas Fire Protection District, Douglas County Senior Center, the Zephyr Cove kids ski program and many more. His focus was always the community. He cared for it deeply and worked tirelessly to make improvements in our community and for its residents. Always quick to share a story or give background information to clarify the history behind a decision or change. Bob knew it all. He always wanted to do the right thing. I worked with Bob on many projects, and he will be truly missed.”

Patti Page commended his service and stated she supports a Trustee speaking at the service. Dion stated that direction or concurrence should be required from the Board if there will be a speaker on behalf of the district.

No action was taken.

DISTRICT MERIT COMPENSATION PLAN: Dion provided a report in writing. He explained that they would like to offer a cash award for employees that perform above and beyond, and a merit program such as proposed should be adopted. The board discussed the merit system and determination of award.

Yanish questioned if this is within HR compliance with the state to compensate employees. Brewer stated the policy approval should be acceptable. Dion explained this has subjective evaluations but is restricted based on criteria provided so it does not become normal compensation (subject to PERS) or an expectation by employees.

Patti Page questioned if employees receive Christmas Bonuses and Dion confirmed they do not. Yanish noted that a paid day off is provided in lieu of a Christmas party. Page commented that District employees are well paid, and it is their duty to do over and above their jobs and that Round Hill GID offers a Christmas Bonus as recognition.

Vogt provided background and that she requested this item be brought to the board for consideration.

M-1/25/2022-7 - Motion by Vogt, seconded by Schorr, and unanimously passed to pass the Merit Compensation Plan

SURPLUS VEHICLE DISPOSAL: Garden provided a report in writing. He explained that there are two vehicles to be disposed: an old utility vehicle that has not been used and the street sweeper with an inoperable engine. An auction is utilized because it appears to generate the most funds.

In response to an inquiry, Dion responded that the formal process of declaring surplus is to notify the Board and public that these items will be removed from the books.

M-1/25/2022-8 - Motion by Vogt, seconded by Nelson, and unanimously passed to authorize the General Manager to dispose of surplus vehicles, Truck 0302, and Truck 1122.

ADDENDUM TO GENERAL MANAGER CONTRACT: Brewer provided a report in writing along with the Addendum to Employment Agreement. Zumpft explained that the laws changed in 2009 requiring employees pay their share and prior agreements were grandfathered in. He noted the required contract changes and provisions affected. The law requires the district require the employee pays half and the district pay half; therefore, changes to the contract are required to amend Dion’s salary to remedy this with the intent and stipulation of his contract.

The board confirmed the changes in detail in addition to the calculations.

M-1/25/2022-9 - Motion by Nelson, seconded by Vogt, and unanimously passed to modify the General Manager’s contract related provisions regarding retirement contributions and compensation in conformance with the provisions of NRS and that these revisions be paid retroactively to commencement of contract period.

REVISED 2022 BOARD MEETING SCHEDULE: Brewer explained the proposed schedule is amended to adjust meetings scheduled too close to holidays.

M-1/25/2022-10 - Motion by Yanish, seconded by Nelson and passed to accept the Revised 2022 Board Meeting Schedule.

BOARD REPORTS – None.

STAFF REPORTS -

GENERAL MANAGER’S REPORT – Dion noted that Lahontan approved the testing program for the Tahoe Keys Weed Abatement including the use of herbicides. Yanish recommended participation in the TRPA meeting tomorrow. Dion stated that he will be speaking at the meeting. Parks suggested testing for the herbicides in our water intake and Dion confirmed that water conditions and protections will be reviewed.

UTILITY OPERATIONS SUPERINTENDENT’S REPORT – Vogt requested explanation regarding Chimney Rock intersection at Highway 207. Garden explained the problem was a storm drain problem resulting from a combination of NDOT and District plowed snow and ice. The trouble is the drain in the NDOT right of way and they are scheduled to have a crew address that by the end of this week. He confirmed there were no accidents reported to KGID. In addition, the ice dam was a result of driving over snow before it was plowed. The Board discussed possible NDOT liability for any damages during snow removal in their right of way.

ADMINISTRATIVE AND HUMAN RESOURCES REPORT – There were no questions.

ATTORNEY’S REPORT – Zumpft stated that he is working with Dion on contracts and the long term issue of addressing retaining walls.

ENGINEER’S REPORT – Van Dyne introduced Steffi Gavin who is advancing within Farr West Engineering and indicated she will be more involved in projects at the district. He noted the 2021 sealing project and Tahoe Beach Club will result in a busy summer.

CORRESPONDENCE – Nelson noted the letter from Mr. Grey. Garden explained that on Gary Lane the ordinance states when the district has a service valve that is the termination point, and the other side is the homeowner’s responsibility. They have been advised to replace the whole line. The recent leak would not provide water to the properties and had to be shut off. He stated, there were quite a few out of area owners that have tenants unhappy that they don’t have water. The owners do want to pay to replace the line. Dion stated the issue is in a location that was repaired last summer, and the trench was backfilled with rock. The contractor had not repaired the line at this time but an alternative means was providing water for their use.

Dion noted Department of Taxation letter regarding review of the out tax year assessment.

UNFINISHED BUSINESS

FINAL PUBLIC COMMENT – There was none.

ADJOURNMENT

M-1/25/2022-11 - Motion by Yanish, seconded by Nelson, and unanimously passed to adjourn the meeting at 7:41 p.m.

Respectfully submitted,

Sandra Parks, Chair

Attest:

Craig Schorr, Secretary

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/22/2022 Through 2/10/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61223	1/25/2022	JODIE NELSON	Employee: NELSON; Pay Date: 1/25/2022	640.57
61224	1/25/2022	SANDRA D. PARKS	Employee: PARKS; Pay Date: 1/25/2022	600.57
61225	1/25/2022	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 1/25/2022	640.57
61226	1/25/2022	DARYA J. VOGT	Employee: VOGT; Pay Date: 1/25/2022	500.27
61227	1/25/2022	NATALIE YANISH	Employee: YANISH; Pay Date: 1/25/2022	640.57
61228	1/25/2022	AIRGAS USA, LLC	RENT LIQUIDIND LG 190-300 LT NITRO	300.03
61229	1/25/2022	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 4HRS	100.00
61230	1/25/2022	CHARTER COMMUNICATIONS	ACCT. 8354150020197776 255 KINGSBURY GRADE	172.71
61231	1/25/2022	DOUGLAS COUNTY CLERK-TREASURER	ANNUAL VOTER REGISTRATION MAINTENANCE	302.85
61232	1/25/2022	EMPLOYERS PREFERRED INS. CO.	WORKERS COMPENSATION INSTALLMENT 08	1,189.90
61233	1/25/2022	F AND B INC	SNOW REMOVAL STAGE COACH/QUAKING ASPEN SNOW FENCE	4,500.00
61234	1/25/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES 2021 PAVER PROJECT UPDATE	1,932.00
61234	1/25/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES 2021 WATERLINE & ROAD REPLACEMENT	860.00
61234	1/25/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES FY22 GIS SERVICES	3,377.75
61234	1/25/2022	FARR WEST ENGINEERING	ENGINEERING SERVIES SEWER PER	3,884.00
61235	1/25/2022	FIRST ADVANTAGE CORPORATION	RANDOM DRUG TESTING MCGOUGH & LEYLAND	74.27
61236	1/25/2022	FLYERS ENERGY LLC	FUEL DIESEL 55.8 GAL REGULAR 106.2 GAL	717.21
61236	1/25/2022	FLYERS ENERGY LLC	FUEL REGULAR 150.5 GAL DIESEL 91.5 GAL	1,078.51
61236	1/25/2022	FLYERS ENERGY LLC	FUEL REGULAR 184.6 GAL DIESEL 250.5 GAL	1,830.51
61236	1/25/2022	FLYERS ENERGY LLC	FUEL REGULAR 87.5 GAL DIESEL 82 GAL	752.77
61237	1/25/2022	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	51.26
61238	1/25/2022	AUSTIN HICKMAN	REIMBURSE AMAZON RECIEPT WORK BOOTS	273.05
61239	1/25/2022	HOMESERVE USA	LOSS & LINE INSURANCE 12/31/21	2,792.60
61240	1/25/2022	KINGSBURY AUTOMOTIVE	TRUCK #1021 R&R BATTERY CLEANED & SERVICED CABLE ENDS	197.59

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 1/22/2022 Through 2/10/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61240	1/25/2022	KINGSBURY AUTOMOTIVE	TRUCK #1726 LUBE, OIL & FILTER	123.21
61240	1/25/2022	KINGSBURY AUTOMOTIVE	TRUCK #1827 LUBE, OIL & FILTER	193.75
61240	1/25/2022	KINGSBURY AUTOMOTIVE	TRUCK #20 LUBE, OIL & FILTER	61.66
61241	1/25/2022	MANCHESTER ENTERPRISES	SNOW REMOVAL SERVICES 12/9/21 TO 12/31/21	84,535.10
61242	1/25/2022	MINDEN LAWYERS, LLC	LEGAL FEES 12/31/21	4,009.00
61243	1/25/2022	NEXTIVA, INC.	ACCT. 3680856 OFFICE PHONE LINES	257.36
61244	1/25/2022	NV ENERGY	1000044046907329692 97 BEACH CLUB DR	15.55
61245	1/25/2022	NV ENERGY	1000044086803274204 GALAXY LN PUMP	112.90
61245	1/25/2022	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	7.46
61245	1/25/2022	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT ADOWN	73.61
61245	1/25/2022	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	144.48
61245	1/25/2022	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT CDOWN	100.65
61245	1/25/2022	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT DDOWN	83.16
61245	1/25/2022	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	46.22
61245	1/25/2022	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	53.93
61245	1/25/2022	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	112.68
61245	1/25/2022	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	404.80
61245	1/25/2022	NV ENERGY	1000044086803301502 504 LAUREL LN UNIT PMPSTA	32.89
61245	1/25/2022	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.95
61245	1/25/2022	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	45.39
61245	1/25/2022	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	2,764.39
61245	1/25/2022	NV ENERGY	1000044086803320221 314 ANDRIA WAY UNIT BRADBU	980.02

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
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Check Number	Check Date	Payee	Transaction Description	Check Amount
61245	1/25/2022	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,427.81
61245	1/25/2022	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	1,870.33
61245	1/25/2022	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	95.82
61245	1/25/2022	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	79.18
61245	1/25/2022	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	74.93
61245	1/25/2022	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	32.80
61245	1/25/2022	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,425.35
61246	1/25/2022	OFFICE DEPOT, INC.	5STAR NOTEBOOKS	37.92
61246	1/25/2022	OFFICE DEPOT, INC.	8 TAB DIVIDERS & 8 TAB POCKET PLASTIC	32.96
61246	1/25/2022	OFFICE DEPOT, INC.	MINI CALENDARS	13.58
61246	1/25/2022	OFFICE DEPOT, INC.	WALL CALENDAR	8.74
61247	1/25/2022	PACIFIC OFFICE AUTOMATION	ACCT. 3691777720 COPIER LEASE	216.91
61248	1/25/2022	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	125.59
61249	1/25/2022	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT 12/17/21 TO 1/18/22	92.30
61250	1/25/2022	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW COM BIN SERVICE 12/9/21	63.10
61250	1/25/2022	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN DEC	473.25
61251	1/25/2022	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN PUMP	111.03
61251	1/25/2022	SOUTHWEST GAS CORPORATION	910000561117 698 KINGSBURY GRADE	141.94
61251	1/25/2022	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOK PUMP	173.87
61251	1/25/2022	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA (384) PUMP	134.02
61251	1/25/2022	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE 4-6	260.78
61251	1/25/2022	SOUTHWEST GAS CORPORATION	ACCT. 910000561387 2 TERRACE VIEW PUMP	362.48
61251	1/25/2022	SOUTHWEST GAS CORPORATION	ACCT. 910000779714 160 PINERIDGE 2	276.78
61251	1/25/2022	SOUTHWEST GAS CORPORATION	ACCT. 910000799713 160 PINERIDGE 1	57.05

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/22/2022 Through 2/10/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61251	1/25/2022	SOUTHWEST GAS CORPORATION	ACCT. 910000799716 298 KINGSBURY	157.96
61251	1/25/2022	SOUTHWEST GAS CORPORATION	ACCT. 910000799717 298 KINGSBURY UP	33.10
61251	1/25/2022	SOUTHWEST GAS CORPORATION	ACCT. 910000799718 298 KINGSBURY DOWN	379.58
61252	1/25/2022	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 12/31/21	1,341.00
61253	1/25/2022	STRATIS PRINT COMMUNICATIONS	#10 REGULAR ENVELOPE QTY. 1,500	184.86
61253	1/25/2022	STRATIS PRINT COMMUNICATIONS	#10 WINDOW ENVELOPES QTY. 15,000	1,132.65
61253	1/25/2022	STRATIS PRINT COMMUNICATIONS	#9 REGULAR ENVELOPE QTY. 5,000	384.40
61254	1/25/2022	TAHOE BASIN CONTAINER	ACCT. 54345000 801 KINGSBURY GRADE BEAR PROOF RENTAL	30.00
61254	1/25/2022	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE BEAR PROOF RENTAL	32.50
61255	1/25/2022	TROJAN TECHNOLOGIES	STATION 1 UVT MOTOR	363.00
61256	1/25/2022	VERIZON WIRELESS	MONTHLY GPS SERVICES & MEI SNOW EQUIPMENT	307.04
61257	1/25/2022	LINDE GAS & EQUIPMENT INC.	LIQUID OXYGEN, NSF60 QTY 1,276 CCF	7,599.59
61258	1/25/2022	NATALIE YANISH	MILEAGE LOG NV LEAGUE OF CITIES MEETINGS 6/19/21 & 8/27/21	462.34
61258	1/25/2022	NATALIE YANISH	REIMBURSE HOTEL ROOM ELKO, NV LEAGUE OF CITIES CONFERENCE	162.99
61258	1/25/2022	NATALIE YANISH	REIMBURSE HOTEL ROOM RENO NV LEAGUE OF CITIES CAUCUS MEETING	228.72
61259	1/31/2022	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 1/31/2022	1,647.86
61260	1/31/2022	JUDITH BREWER	Employee: BREWER; Pay Date: 1/31/2022	2,050.19
61261	1/31/2022	MITCHELL S. DION	Employee: DION; Pay Date: 1/31/2022	5,839.49
61262	1/31/2022	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 1/31/2022	2,752.93
61263	1/31/2022	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 1/31/2022	3,167.70
61264	1/31/2022	BRANDON GARDEN	Employee: GARDEN; Pay Date: 1/31/2022	3,521.78
61265	1/31/2022	AUSTIN Q. HICKMAN	Employee: HICKMA; Pay Date: 1/31/2022	1,500.42
61266	1/31/2022	BRANDY JOHNS	Employee: JOHNS; Pay Date: 1/31/2022	2,026.61
61267	1/31/2022	BRITTNEY D. JONES	Employee: JONES; Pay Date: 1/31/2022	1,552.17
61268	1/31/2022	CODY LEYLAND	Employee: LEYLAN; Pay Date: 1/31/2022	1,869.55

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/22/2022 Through 2/10/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61269	1/31/2022	DARREN J. MCGOUGH	Employee: MCGOUGH; Pay Date: 1/31/2022	1,749.88
61270	1/31/2022	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 1/31/2022	2,471.57
61271	1/31/2022	BYRAN D. MOSS	Employee: MOSS; Pay Date: 1/31/2022	1,884.28
61272	1/31/2022	MITCHELL S. DION	Employee: DION; Pay Date: 1/31/2022	7,201.03
61273	1/31/2022	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	815.50
61274	1/31/2022	MOUNTAIN GREENERY LLC	255 KINGSBURY GRADE RENT, UTILITIES & JANITORIAL	5,880.87
61275	1/31/2022	NV ENERGY	100004404697329692 97 BEACH CLUB DR	525.27
61275	1/31/2022	NV ENERGY	1000044086807006297 346 EUGENE DR	5,215.38
61276	1/31/2022	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 1/22	26,100.82
61277	1/31/2022	VANGUARD FIDUCIARY TRUST	DARREN MCGOUGH SEP/IRA ACCT. #88285904312 1/2022	13.40
61277	1/31/2022	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803...	26.22
61277	1/31/2022	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 1/2022	15.18
61277	1/31/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENARRO_1/22	18.42
61277	1/31/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_1/2022	15.22
61277	1/31/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 88623526585 BRITTNEY D JONES 1/31/22	10.94
61278	2/10/2022	AFLAC	ACCT. FA935 INSURANCE JOHNS, MCGOUGH, MOSS	281.98
61279	2/10/2022	BARTON HEALTH OCCUPATIONAL MED	ACCT. 800002207 MCGOUGH DOT RANDOM TESTING 12/9/21	113.00
61280	2/10/2022	CLAUS & JOANNA BOCK	REFUND ACCT. #1032 OVERPAID/CLOSED ESCROW 1/28/22	2.35
61281	2/10/2022	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 8 HRS. 2/2/22	200.00
61282	2/10/2022	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW DR	134.98
61283	2/10/2022	HANNA BERNARD	WEBSITE WORK UPDATE 1/5 - 2/4/22	227.50
61284	2/10/2022	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUM 3/1/22	21,006.00
61285	2/10/2022	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 2/2022	653.47

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/22/2022 Through 2/10/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61286	2/10/2022	JASON T. KERSHELL	298 KINGSBURY SERVICE CALL REPLACE BULB/WELDED TO BALLAST	60.00
61287	2/10/2022	KINGSBURY HARDWARE	OPS YARD GENERATOR 1/4IN FEMXFPT COUPLING	2.83
61287	2/10/2022	KINGSBURY HARDWARE	SHOP CLEANER/DEGREASER & T-SHIRT RAGS	19.68
61288	2/10/2022	PAMELA JOANNE NANCE	160 PINERIDGE/298 KINGSBURY 5 CLEANINGS 01/2022	1,250.00
61289	2/10/2022	NEVADA NEWS GROUP	ADVERTISING LEGAL LABOR NEGOTIATIONS FIRMS 1/27/22	126.50
61290	2/10/2022	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	22.47
61290	2/10/2022	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	8.37
61290	2/10/2022	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	534.07
61291	2/10/2022	SIERRA ENVIRONMENTAL MONITORIN	BROMATE	160.00
61291	2/10/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A & COLIFORMS-QT	200.00
61291	2/10/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-QT	50.00
61293	2/10/2022	US BANK VISA REWARDS	1IN 3FRING BINDERS, POST-IT NOTES 1 3/8X1 7/8 & 3X3, BALL PO	156.07
61292	VOID	us Bank Visa Reward		
61293	2/10/2022	US BANK VISA REWARDS	200Z BOWLS, DIXIE PLATES, CHOCOLATE, DAWN PLATNUM	71.65
61293	2/10/2022	US BANK VISA REWARDS	BIRTHDAY GREETING CARDS	22.48
61293	2/10/2022	US BANK VISA REWARDS	BOARD MEETING SUB SANDWICHES	27.98
61293	2/10/2022	US BANK VISA REWARDS	DINNER FOR CREW DURING WATER LEAK ON ANDRIA & BARRETT	108.58
61293	2/10/2022	US BANK VISA REWARDS	DOMAIN NAME NEWTWORK SOLUTIONS 2/1/22	15.95
61293	2/10/2022	US BANK VISA REWARDS	INTEREST CHARGES CREDIT CARD PUCHASING	34.31
61293	2/10/2022	US BANK VISA REWARDS	JOES B-DAY GIFT CARD	25.00
61293	2/10/2022	US BANK VISA REWARDS	KERUIG COFFEE & TEA	121.03
61293	2/10/2022	US BANK VISA REWARDS	SEWER MASTER PLAN TO FARR WEST	11.90
61293	2/10/2022	US BANK VISA REWARDS	SNOW SHOVELS FOR WATER CREW VEHICLES	236.11
61293	2/10/2022	US BANK VISA REWARDS	STATION 1 OZONE GENERATER REBUILD KIT	909.28

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 1/22/2022 Through 2/10/2022

<u>Check Number</u>	<u>Check Date</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
61293	2/10/2022	US BANK VISA REWARDS	SUNPLUSTRIDE 100PCS 11.8IN STAINLESS STEEL EXHAUST WRAP MULT	128.40
61293	2/10/2022	US BANK VISA REWARDS	TRUCK #1020 FUEL REG 13.79 GAL	53.78
61293	2/10/2022	US BANK VISA REWARDS	TRUCK #1827 FUEL REG 18.326 GAL	70.54
Report Total				246,911.91

MISSING OR VOIDED CHECKS

DATE	CHECKS	PAYEE	MISSING/VOIDED
01/25/22	61244	NV ENERGY	VOIDED
02/10/22	61292	US BANK VISA REWARDS	VOIDED

**QUARTER ENDING
09/30/2021
BALANCE SHEET,
STATEMENT OF
REVENUE AND
EXPENDITURES
COMBINED & BY FUND**

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 9/30/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
ASSETS							
CURRENT ASSETS							
CASH							
PETTY CASH	300.00	0.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	6,588,465.04	6,128,540.20	4,416,870.72	1,232,130.80	5,520.77	91,169.10	18,462,696.63
DISTRIBUTION DEBT SERVICE	0.00	202,820.63	0.00	0.00	0.00	0.00	202,820.63
TREATMENT DEBT SERVICE	0.00	307,909.80	0.00	0.00	0.00	0.00	307,909.80
CAPITAL IMPROVEMENT RESERVE	0.00	1,706,664.34	0.00	0.00	0.00	0.00	1,706,664.34
CASH HELD BY DOUGLAS COUNTY	53,795.70	0.00	0.00	0.00	0.00	0.00	53,795.70
Total CASH INVESTMENTS	6,642,760.74	8,345,934.97	4,416,870.72	1,232,130.80	5,520.77	91,169.10	20,734,387.10
INVESTMENTS							
Total INVESTMENTS	38.73	573,477.00	33.96	19.36	0.00	0.00	573,569.05
ACCOUNTS RECEIVABLE	38.73	573,477.00	33.96	19.36	0.00	0.00	573,569.05
ACCOUNTS RECEIVABLE	0.00	279,828.74	67,672.16	21,948.87	0.00	0.00	369,449.77
RENT RECEIVABLE	0.00	0.00	0.00	0.00	538.90	2,636.46	3,175.36
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STPD GRANT REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	114,971.79	0.00	0.00	0.00	0.00	0.00	114,971.79
A/R-EDGEWOOD WTR CO.	0.00	1,438.73	0.00	0.00	0.00	0.00	1,438.73
INTEREST RECEIVABLE - INVEST.	430.42	676.38	322.82	107.60	0.00	0.00	1,537.22
DELINQ. PROPERTY TAXES RECEIV	12,615.51	0.00	0.00	0.00	0.00	0.00	12,615.51
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	128,239.30	284,602.81	69,324.46	22,278.05	538.90	2,636.46	507,619.98
MATERIAL INVENTORY							
MATERIAL INVENTORY	0.00	145,088.16	1,134.01	0.00	0.00	0.00	146,222.17
Total MATERIAL INVENTORY	0.00	145,088.16	1,134.01	0.00	0.00	0.00	146,222.17
PREPAID EXPENSES							
PREPAID EXPENSES	0.00	4,941.80	0.00	25,000.00	0.00	0.00	29,941.80
Total PREPAID EXPENSES	0.00	4,941.80	0.00	25,000.00	0.00	0.00	29,941.80
DEFERRED CHARGES BOND ISSUE COSTS (NET)							

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 9/30/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(270,013.06)	0.00	0.00	0.00	0.00	(270,013.06)
Total DEFERRED CHARGES BOND ISSUE COSTS (NET)	0.00	79,686.48	0.00	0.00	0.00	0.00	79,686.48
Total CURRENT ASSETS	6,771,038.77	9,433,731.22	4,487,363.15	1,279,428.21	6,059.67	93,805.56	22,071,426.58
FIXED ASSETS							
PROPERTY PLANT & EQUIPMENT (NET)							
OFFICE EQUIPMENT	0.00	82,955.44	40,151.99	0.00	0.00	0.00	123,107.43
ACCUM. DEPR. OFFICE EQUIP. EQUIPMENT	0.00	(57,498.14)	(26,056.41)	0.00	0.00	0.00	(83,554.55)
ACCUM. DEPR. EQUIPMENT	0.00	4,530,525.57	287,681.77	0.00	0.00	0.00	4,818,207.34
UTILITY PLANT IN SERVICE	0.00	(2,419,743.73)	(119,734.17)	0.00	0.00	0.00	(2,539,477.90)
ACCUM. DEPR. UTILITY PLANT	0.00	20,484,991.85	5,653,990.97	0.00	0.00	0.00	26,138,982.82
INFRASTRUCTURE	0.00	(2,935,215.38)	(5,281,696.87)	0.00	0.00	0.00	(8,216,912.25)
ACCUM. DEPR. INFRASTRUCTURE	0.00	28,819,215.50	1,239,746.33	0.00	0.00	0.00	30,058,961.83
OTHER ASSETS	0.00	(9,325,673.92)	(260,177.80)	0.00	0.00	0.00	(9,585,851.72)
ACCUM DEPR. OZONE FACILITY	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
VEHICLES & EQUIPMENT	0.00	(231,446.80)	0.00	0.00	0.00	0.00	(231,446.80)
ACCUM. DEPR. VEHICLES & EQUIP	0.00	552,313.34	8,113.28	0.00	0.00	0.00	560,426.62
CONSTRUCTION IN PROGRESS	0.00	(477,131.85)	(8,113.28)	0.00	0.00	0.00	(485,245.13)
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	445,356.83	51,552.99	0.00	0.00	0.00	496,909.82
Total FIXED ASSETS	0.00	40,273,775.97	1,585,458.80	0.00	0.00	0.00	41,859,234.77
Total ASSETS	6,771,038.77	49,707,507.19	6,072,821.95	1,279,428.21	6,059.67	93,805.56	63,930,661.35
LIABILITIES							
CURRENT LIABILITIES							
ACCOUNTS PAYABLE							
ACCOUNTS PAYABLE - TRADE	7,819.63	54,948.88	(38,655.98)	2,182.53	406.31	2,777.30	29,478.67
ACCOUNTS PAYABLE - SUSPENSE	(3,388.50)	(19,549.73)	(3,404.00)	(3,761.83)	0.00	0.00	(30,104.06)
LOSS PROTECTION PAYABLE	0.00	228.02	0.00	0.00	0.00	0.00	228.02
LINE PAYABLE	0.00	37.76	0.00	0.00	0.00	0.00	37.76
Total ACCOUNTS PAYABLE	4,431.13	35,664.93	(42,059.98)	(1,579.30)	406.31	2,777.30	(359.61)
PAYROLL RELATED PAYABLES							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 9/30/2021

GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SEP/ROTH IRA PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
PERS PAYABLE	0.36	0.73	0.36	0.00	0.00	2.42
ACCURED VACATION/SICK PAY	5,184.82	6,061.51	3,144.21	0.00	0.00	77,812.91
ACCURED TAXES VAC/SICK	2,998.62	4,889.59	2,476.31	0.00	0.00	32,931.05
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	125,299.58	107,400.06	89,500.54	0.00	0.00	895,000.49
SITS PAYABLE	0.00	0.00	0.00	0.00	0.00	(4,927.08)
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
LIFE INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	133,483.38	118,351.89	95,121.42	0.00	0.00	1,000,819.79
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	102,143.50	0.00	1,400.00	7,476.00	171,094.00
PREPAID USER FEES	0.00	58,233.16	5,149.93	0.00	0.00	83,168.37
Total REFUNDABLE DEPOSITS	0.00	160,376.66	5,149.93	1,400.00	7,476.00	254,262.37
Total CURRENT LIABILITIES	137,914.51	849,904.69	98,692.05	1,806.31	10,253.30	1,254,722.55
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	0.00	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	0.00	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	459,637.59	0.00	0.00	0.00	459,637.59
SRF LOAN INTEREST PAYABLE	0.00	3,665.61	0.00	0.00	0.00	3,665.61
SRF Loan Payable #2	0.00	1,291,001.93	0.00	0.00	0.00	1,291,001.93
SRF Loan Interest Payable	0.00	9,553.41	0.00	0.00	0.00	9,553.41
SRF Loan Payable #3	0.00	1,657,564.11	0.00	0.00	0.00	1,657,564.11
SRF Loan Interest Payable #3	0.00	11,810.16	0.00	0.00	0.00	11,810.16
SRF Loan Payable #4	0.00	7,341,387.37	0.00	0.00	0.00	7,341,387.37
SRF Loan Interest Payable #4	0.00	43,864.80	0.00	0.00	0.00	43,864.80
SRF LOAN #5 PAYABLE	0.00	4,505,705.04	0.00	0.00	0.00	4,505,705.04
SRF LOAN #5 INTEREST PAYABLE	0.00	25,682.52	0.00	0.00	0.00	25,682.52
Total BONDS PAYABLE	0.00	15,349,872.54	0.00	0.00	0.00	15,349,872.54
Total LONG TERM LIABILITIES	0.00	15,349,872.54	0.00	0.00	0.00	15,349,872.54
Total LIABILITIES	137,914.51	16,199,777.23	98,692.05	1,806.31	10,253.30	16,604,595.09

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 9/30/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
FUND EQUITY							
CONTRIBUTED CAPITAL							
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
RETAINED EARNINGS							
Total RETAINED EARNINGS	5,998,758.17	27,876,145.17	1,784,264.17	1,096,210.98	0.00	13,324.58	36,768,703.07
FUND BALANCE - UNRESERVED	5,998,758.17	27,876,145.17	1,784,264.17	1,096,210.98	0.00	13,324.58	36,768,703.07
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	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	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	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES							
ADVALOREM TAXES	744,948.10	0.00	0.00	0.00	0.00	0.00	744,948.10
PERSONAL PROPERTY TAX	9,688.25	0.00	0.00	0.00	0.00	0.00	9,688.25
ADVALOREM MAKE-UP	561,978.41	0.00	0.00	0.00	0.00	0.00	561,978.41
STATE TAX DISTRIBUTION	854,164.57	0.00	0.00	0.00	0.00	0.00	854,164.57
STUD GRANT	0.00	33,177.73	0.00	0.00	0.00	0.00	33,177.73
USER FEES - RESIDENTIAL	0.00	4,288,987.50	2,183,948.59	526,250.39	0.00	0.00	6,999,186.48
RESIDENTIAL TIER 1 CONSUMPTION	0.00	495,971.19	47,197.67	0.00	0.00	0.00	543,168.86
RESIDENTIAL TIER 2 CONSUMPTION	0.00	118,721.37	0.00	0.00	0.00	0.00	118,721.37
RESIDENTIAL TIER 3 CONSUMPTION	0.00	157,782.12	0.00	0.00	0.00	0.00	157,782.12
RESIDENTIAL FIRE PROTECTION	0.00	98,784.96	0.00	0.00	0.00	0.00	98,784.96
USER FEES - COMMERCIAL	0.00	442,327.75	54,179.26	48,712.50	0.00	0.00	545,219.51
COMMERCIAL FIRE PROTECTION	0.00	117,073.59	0.00	0.00	0.00	0.00	117,073.59
COMMERCIAL CONSUMPTION	0.00	189,254.85	36,705.41	0.00	0.00	0.00	225,960.26
PENALTIES ON USER FEES	0.00	69,686.11	28,089.05	8,406.74	0.00	0.00	106,181.90
SERVICE CHARGES	0.00	23,136.10	0.00	0.00	0.00	0.00	23,136.10
RETURN CHECK FEES	0.00	694.01	0.00	0.00	0.00	0.00	694.01

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 9/30/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
CONNECTION FEES	0.00	165,100.00	40,800.00	0.00	0.00	0.00	205,900.00
INTEREST ON INVESTMENTS	24,219.20	32,798.60	16,045.50	4,236.30	0.00	0.00	77,299.60
TRANSFER FEE REVENUE	0.00	15,787.77	6,620.80	1,567.18	0.00	0.00	23,975.75
PLAN REVIEW FEE	0.00	5,125.00	2,875.00	0.00	0.00	0.00	8,000.00
SERVLINE ADMIN REVENUE	0.00	2,218.65	0.00	0.00	0.00	0.00	2,218.65
SERVLINE LOSS INSURANCE	0.00	46,295.66	0.00	0.00	0.00	0.00	46,295.66
SERVLINE LINE INSURANCE	0.00	2,720.53	0.00	0.00	0.00	0.00	2,720.53
RENTAL INCOME	0.00	0.00	0.00	0.00	6,422.45	114,268.29	120,690.74
OTHER REVENUE	19,378.90	54,358.35	8,887.98	3,293.29	0.00	115.94	86,034.46
PAYROLL - MANAGER	(63,593.26)	(215,808.82)	(100,770.38)	(43,781.29)	0.00	0.00	(423,953.75)
PAYROLL - MAINTENANCE	(61,659.16)	(389,233.17)	0.00	(44,042.29)	0.00	0.00	(494,934.62)
PAYROLL - OFFICE	(26,745.53)	(71,321.88)	(53,491.27)	(26,745.23)	0.00	0.00	(178,303.91)
EMPLOYEE BENEFITS - FICA/MEDIC	(2,090.05)	(10,601.86)	(2,588.97)	(1,593.87)	0.00	0.00	(16,874.75)
EMPLOYEE BENEFITS - MED. INS	(67,928.91)	(236,577.61)	(54,563.75)	(50,571.91)	0.00	0.00	(409,642.18)
EMPLOYEE BENEFITS - PERS	(32,985.11)	(154,552.77)	(36,354.47)	(24,190.45)	0.00	0.00	(248,082.80)
EMPLOYEE BENEFITS - SIIS	(1,518.79)	(5,236.76)	(345.44)	(1,123.40)	0.00	0.00	(8,224.39)
SEP/IRA	(553.68)	(1,887.23)	(494.47)	(387.07)	0.00	0.00	(3,322.45)
UNIFORMS	(1,008.19)	(5,496.62)	(259.50)	(611.72)	0.00	0.00	(7,376.03)
OPEB EXPENSE	(54,511.50)	(249,195.15)	(46,724.10)	(38,936.70)	0.00	0.00	(389,367.45)
ACCRUED LEAVE EXPENSE	10,184.02	1,646.53	7,292.16	8,847.85	0.00	0.00	27,970.56
OTHER PAYROLL EXPENSES	(427.25)	(2,768.83)	(437.45)	(323.51)	0.00	0.00	(3,957.04)
CAR ALLOWANCE EXPENSE	1,313.24	5,258.81	1,622.52	560.26	0.00	0.00	8,754.83
ACCOUNTING	(1,952.60)	(23,431.20)	(11,715.60)	(1,952.60)	0.00	0.00	(39,052.00)
LEGAL	(11,924.62)	(25,971.60)	(14,341.97)	(3,222.82)	0.00	0.00	(55,461.01)
ENGINEERING & SURVEYING	(29,609.11)	(13,467.20)	(2,703.58)	(337.61)	0.00	0.00	(46,117.50)
ROAD MAINTENANCE & SUPPLIES	(514,104.03)	0.00	0.00	0.00	0.00	0.00	(514,104.03)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(190,962.92)	0.00	0.00	(190,962.92)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(20,276.63)	0.00	0.00	(20,276.63)
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	(2,273.76)	0.00	0.00	(2,273.76)
DCLTSA PRO-RATA M & O	0.00	0.00	(829,966.00)	0.00	0.00	0.00	(829,966.00)
DCLTSA ASSESSMENTS	0.00	0.00	(518,746.00)	0.00	0.00	0.00	(518,746.00)
BAD DEBTS	(42.17)	(20,110.76)	(15,982.40)	(6,215.58)	0.00	0.00	(42,350.91)
BANK CHARGES	(1.75)	(55,553.65)	(38,067.26)	(9,298.40)	0.00	0.00	(102,921.06)
BUILDING REPAIRS AND MAINT.	(1,636.20)	(4,914.80)	(2,050.72)	(340.47)	(566.52)	(9,013.03)	(18,521.74)
COMPUTER EXPENSE	(2,312.12)	(64,851.25)	(21,190.73)	(5,079.34)	0.00	0.00	(93,433.44)
DUES & SUBSCRIPTIONS	(472.65)	(10,620.70)	(4,262.52)	(481.65)	0.00	0.00	(15,837.52)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 9/30/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
EQUIP.	(91.84)	(20,628.64)	(159,926.36)	(37.18)	0.00	0.00	(180,684.02)
SUPPLIES/MAINT./REPAIRS							
EQUIPMENT RENTAL	(244.98)	(6,646.94)	(3,012.21)	(642.46)	(13.22)	(242.60)	(10,802.41)
FIELD SUPPLIES, TOOLS & SIGNS	(2,823.98)	0.00	0.00	(8,804.48)	0.00	0.00	(11,628.46)
SECURITY EXPENSE	(21.96)	(8,628.80)	(8,279.49)	(21.96)	0.00	0.00	(16,952.21)
INSURANCE AND BONDS	(6,772.41)	(173,423.27)	(40,622.44)	(6,772.41)	(175.77)	(2,746.42)	(230,512.72)
SAFETY EQUIPMENT	(181.25)	(646.46)	0.00	(129.45)	0.00	0.00	(957.16)
INVENTORY PARTS	0.00	(4,833.04)	(483.90)	0.00	0.00	0.00	(5,316.94)
METER REPAIR & MAINT	0.00	(5,105.91)	0.00	0.00	0.00	0.00	(5,105.91)
LIEN FEES	0.00	(167.00)	0.00	0.00	0.00	0.00	(167.00)
MISCELLANEOUS EXPENDITURES	(8,345.25)	(16,150.25)	(12,859.82)	(3,341.08)	(491.25)	(9,361.19)	(50,548.84)
OFFICE JANITORIAL	(2,244.24)	(10,739.30)	(5,369.60)	(894.96)	(407.00)	(7,825.12)	(27,480.22)
OFFICE AND FACILITIES RENT	(5,018.56)	(60,222.62)	(30,111.29)	(5,018.56)	0.00	0.00	(100,371.03)
OFFICE SUPPLIES	(1,214.29)	(13,620.28)	(7,147.12)	(1,327.09)	(40.49)	(358.69)	(23,707.96)
PERMITS AND FEES	(126.86)	(9,822.48)	(761.16)	(626.86)	0.00	0.00	(11,337.36)
POSTAGE	0.00	(6,481.01)	(4,468.50)	(1,080.18)	0.00	0.00	(12,029.69)
PUBLICATION CHARGES	(2,188.24)	(2,607.04)	(1,250.35)	(1,729.85)	0.00	0.00	(7,775.48)
SHOP SUPPLIES/SMALL TOOLS	0.00	(3,007.95)	0.00	0.00	0.00	0.00	(3,007.95)
TELEPHONE	(291.89)	(19,950.66)	(2,469.00)	(291.89)	0.00	0.00	(23,003.44)
TRAINING AND SEMINARS	(752.38)	(4,187.11)	(1,345.32)	(627.88)	0.00	0.00	(6,912.69)
TRAVEL	(157.27)	(1,110.97)	(499.98)	(109.78)	0.00	0.00	(1,878.00)
BUSINESS MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRUSTEE FEES	(2,437.50)	(29,250.00)	(14,625.00)	(2,437.50)	0.00	0.00	(48,750.00)
UTILITIES - GAS & ELECTRIC	(2,964.60)	(213,191.26)	(19,269.46)	(621.35)	(474.84)	(14,609.50)	(251,131.01)
VEHICLE EXP FUEL/OIL/SUPP	(9,393.17)	(38,649.47)	0.00	(6,386.78)	0.00	0.00	(54,429.42)
VEH EXP R&M	(7,342.18)	(8,666.75)	0.00	(3,048.18)	0.00	0.00	(19,057.11)
WATER MONITORING/SAMPLING	0.00	(17,490.00)	0.00	0.00	0.00	0.00	(17,490.00)
WATER/SEWER SHED MANAGEMENT	0.00	(24,262.00)	0.00	0.00	0.00	0.00	(24,262.00)
WATER DIST SYSTEM EXPENSE	0.00	(64,554.64)	0.00	0.00	0.00	0.00	(64,554.64)
WATER TREATMENT SYSTEM EXP	0.00	(53,703.22)	0.00	0.00	0.00	0.00	(53,703.22)
INTEREST EXPENSE	(2.00)	(503,688.97)	(12.00)	(2.00)	0.00	0.00	(503,704.97)
CAPITAL OUTLAY	(1,239,398.75)	(10,988.29)	(20,843.00)	(648.23)	0.00	0.00	(1,271,878.27)
AMORTIZATION OF BONDS	0.00	(17,453.65)	0.00	0.00	0.00	0.00	(17,453.65)
DEPRECIATION EXPENSE	0.00	(1,613,059.66)	(86,044.81)	0.00	0.00	0.00	(1,699,104.47)
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	(1,304.07)	0.00	0.00	0.00	0.00	(1,304.07)

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Balance Sheet
As of 9/30/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
Total EXCESS REVENUE OVER EXPENDITURES	58,784.41	1,841,063.61	259,806.55	84,525.18	4,253.36	70,227.68	2,318,660.79
Total FUND EQUITY	6,633,124.26	33,507,729.96	5,916,670.26	1,180,736.16	4,253.36	83,552.26	47,326,066.26

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 9/30/2021

** Combined **

	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	236,904.56	214,226.00	22,678.56	236,904.56	214,226.00	22,678.56	535,564.00	(298,659.44)	(55.77)%
PERSONAL PROPERTY TAX	24.49	0.00	24.49	24.49	0.00	24.49	8,000.00	(7,975.51)	(99.69)%
AD VALOREM MAKE-UP	178,717.48	175,275.00	3,442.48	178,717.48	175,275.00	3,442.48	438,189.00	(259,471.52)	(59.21)%
STATE TAX DISTRIBUTION	168,365.49	168,365.00	0.49	168,365.49	168,365.00	0.49	673,482.00	(505,086.51)	(75.00)%
Total TAXES	584,012.02	557,866.00	26,146.02	584,012.02	557,866.00	26,146.02	1,655,215.00	(1,071,202.98)	(64.72)%
MISCELLANEOUS									
STUPID GRANT	(0.32)	0.00	(0.32)	(0.32)	0.00	(0.32)	0.00	(0.32)	0.00%
INTEREST ON INVESTMENTS	6,598.50	12,332.00	(5,733.50)	6,598.50	12,332.00	(5,733.50)	49,325.00	(42,726.50)	(86.62)%
PLAN REVIEW FEE	1,000.00	1,200.00	(200.00)	1,000.00	1,200.00	(200.00)	2,750.00	(1,750.00)	(63.64)%
RENTAL INCOME	29,386.67	0.00	29,386.67	29,386.67	0.00	29,386.67	0.00	29,386.67	0.00%
OTHER REVENUE	13,861.98	41,539.00	(27,677.02)	13,861.98	41,539.00	(27,677.02)	166,155.00	(152,293.02)	(91.66)%
Total MISCELLANEOUS	50,846.83	55,071.00	(4,224.17)	50,846.83	55,071.00	(4,224.17)	218,230.00	(167,383.17)	(76.70)%
USER FEES									
USER FEES - RESIDENTIAL	1,407,755.18	1,408,618.00	(862.82)	1,407,755.18	1,408,618.00	(862.82)	5,634,479.00	(4,226,723.82)	(75.02)%
RESIDENTIAL TIER 1	118,263.53	140,460.00	(22,196.47)	118,263.53	140,460.00	(22,196.47)	423,000.00	(304,736.47)	(72.04)%
CONSUMPTION									
RESIDENTIAL TIER 2	38,009.41	47,040.00	(9,030.59)	38,009.41	47,040.00	(9,030.59)	84,000.00	(45,990.59)	(54.75)%
CONSUMPTION									
RESIDENTIAL TIER 3	46,149.17	51,840.00	(5,690.83)	46,149.17	51,840.00	(5,690.83)	72,000.00	(25,850.83)	(35.90)%
CONSUMPTION									
RESIDENTIAL FIRE	19,649.07	19,379.00	270.07	19,649.07	19,379.00	270.07	77,515.00	(57,865.93)	(74.65)%
PROTECTION									
USER FEES - COMMERCIAL	109,802.09	111,555.00	(1,752.91)	109,802.09	111,555.00	(1,752.91)	446,225.00	(336,422.91)	(75.39)%
COMMERCIAL FIRE	23,534.34	23,534.00	0.34	23,534.34	23,534.00	0.34	94,137.00	(70,602.66)	(75.00)%
PROTECTION									
COMMERCIAL CONSUMPTION	42,890.74	57,900.00	(15,009.26)	42,890.74	57,900.00	(15,009.26)	199,600.00	(156,709.26)	(78.51)%
PENALTIES ON USER FEES	19,154.49	18,402.00	752.49	19,154.49	18,402.00	752.49	73,608.00	(54,453.51)	(73.98)%
SERVICE CHARGES	3,835.87	4,050.00	(214.13)	3,835.87	4,050.00	(214.13)	16,200.00	(12,364.13)	(76.32)%
RETURN CHECK FEES	160.00	120.00	40.00	160.00	120.00	40.00	480.00	(320.00)	(66.67)%
CONNECTION FEES	(3,800.00)	12,000.00	(15,800.00)	(3,800.00)	12,000.00	(15,800.00)	16,200.00	(20,000.00)	(123.46)%
TRANSFER FEE REVENUE	2,250.00	3,598.00	(1,348.00)	2,250.00	3,598.00	(1,348.00)	14,400.00	(12,150.00)	(84.38)%
SERVLIN ADMIN REVENUE	445.92	441.00	4.92	445.92	441.00	4.92	1,773.00	(1,327.08)	(74.85)%
SERVLIN LOSS INSURANCE	9,285.24	9,216.00	69.24	9,285.24	9,216.00	69.24	36,865.00	(27,579.76)	(74.81)%
SERVLIN LINE INSURANCE	545.60	540.00	5.60	545.60	540.00	5.60	2,165.00	(1,619.40)	(74.80)%
Total USER FEES	1,837,930.65	1,908,693.00	(70,762.35)	1,837,930.65	1,908,693.00	(70,762.35)	7,192,647.00	(5,354,716.35)	(74.45)%
Total REVENUES	2,472,789.50	2,521,630.00	(48,840.50)	2,472,789.50	2,521,630.00	(48,840.50)	9,066,092.00	(6,593,302.50)	(72.72)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	83,773.20	77,497.00	(6,276.20)	83,773.20	77,497.00	(6,276.20)	310,015.00	226,241.80	72.98%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 9/30/2021

Combined

	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
PAYROLL - MAINTENANCE	101,629.00	123,914.00	22,285.00	101,629.00	123,914.00	22,285.00	495,660.00	394,031.00	79.50%
PAYROLL - OFFICE	39,747.86	40,158.00	410.14	39,747.86	40,158.00	410.14	160,646.00	120,898.14	75.26%
EMPLOYEE BENEFITS - FICA/MEDIC	3,521.34	3,643.00	121.66	3,521.34	3,643.00	121.66	14,577.00	11,055.66	75.84%
EMPLOYEE BENEFITS - MED. INS	79,749.57	99,747.00	19,997.43	79,749.57	99,747.00	19,997.43	398,995.00	319,245.43	80.01%
EMPLOYEE BENEFITS - PERS	51,790.96	62,096.00	10,305.04	51,790.96	62,096.00	10,305.04	248,397.00	196,606.04	79.15%
EMPLOYEE BENEFITS - SIIS	2,296.82	1,907.00	(389.82)	2,296.82	1,907.00	(389.82)	7,643.00	5,346.18	69.95%
SEPIRA	375.38	400.00	24.62	375.38	400.00	24.62	1,616.00	1,240.62	76.77%
UNEMPLOYMENT BENEFITS	0.00	780.00	780.00	0.00	780.00	780.00	3,120.00	3,120.00	100.00%
UNIFORMS	1,415.57	3,631.00	2,215.43	1,415.57	3,631.00	2,215.43	7,260.00	5,844.43	80.50%
OPEB EXPENSE	77,873.49	13,314.00	(64,559.49)	77,873.49	13,314.00	(64,559.49)	53,269.00	(24,804.49)	(46.19)%
ACCRUED LEAVE EXPENSE	(11,810.28)	5,876.00	17,686.28	(11,810.28)	5,876.00	17,686.28	23,500.00	35,310.28	150.26%
OTHER PAYROLL EXPENSES	603.01	1,800.00	1,196.99	603.01	1,800.00	1,196.99	4,000.00	3,396.99	84.92%
CAR ALLOWANCE EXPENSE	(988.75)	(3,921.00)	(2,932.25)	(988.75)	(3,921.00)	(2,932.25)	(15,684.00)	(14,695.25)	93.70%
Total PAYROLL RELATED EXPENSES	429,977.17	430,842.00	864.83	429,977.17	430,842.00	864.83	1,713,014.00	1,283,036.83	74.90%
OPERATING EXPENSES									
ACCOUNTING	15,000.00	15,500.00	500.00	15,000.00	15,500.00	500.00	31,000.00	16,000.00	51.61%
LEGAL	12,039.50	13,250.00	1,210.50	12,039.50	13,250.00	1,210.50	53,000.00	40,960.50	77.28%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00	28,000.00	100.00%
ENGINEERING & SURVEYING	20,462.00	62,503.00	42,041.00	20,462.00	62,503.00	42,041.00	248,500.00	228,038.00	91.77%
EROSION AND DRAINAGE	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	2,500.00	2,500.00	100.00%
ROAD MAINTENANCE & SUPPLIES	596.40	66,114.00	65,517.60	596.40	66,114.00	65,517.60	860,599.00	860,002.60	99.93%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTI/IDE ICING	0.00	2,200.00	2,200.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	138,570.00	204,325.00	65,755.00	138,570.00	204,325.00	65,755.00	817,300.00	678,730.00	83.05%
DCLTSA ASSESSMENTS	113,518.00	114,018.00	500.00	113,518.00	114,018.00	500.00	456,072.00	342,554.00	75.11%
BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	20,841.00	20,841.00	100.00%
BANK CHARGES	20,236.69	19,544.00	(692.69)	20,236.69	19,544.00	(692.69)	78,174.00	57,937.31	74.11%
BUILDING REPAIRS AND MAINT.	5,837.72	30,503.00	24,665.28	5,837.72	30,503.00	24,665.28	122,014.00	116,176.28	95.22%
COMPUTER EXPENSE	22,504.22	17,736.00	(4,768.22)	22,504.22	17,736.00	(4,768.22)	74,110.00	51,605.78	69.63%
DUES & SUBSCRIPTIONS	9,664.18	3,602.00	(6,062.18)	9,664.18	3,602.00	(6,062.18)	7,016.00	(2,648.18)	(37.74)%
EQUIP.	35,985.71	48,747.00	12,761.29	35,985.71	48,747.00	12,761.29	194,687.00	158,701.29	81.52%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	3,853.64	2,999.00	(854.64)	3,853.64	2,999.00	(854.64)	11,990.00	8,136.36	67.86%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 9/30/2021

** Combined **

	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
FIELD SUPPLIES, TOOLS & SIGNS	0.00	27,150.00	27,150.00	0.00	27,150.00	27,150.00	29,630.00	29,630.00	100.00%
SECURITY EXPENSE	3,606.22	3,821.00	214.78	3,606.22	3,821.00	214.78	15,651.00	12,044.78	76.96%
INSURANCE AND BONDS	106,870.23	131,874.00	25,003.77	106,870.23	131,874.00	25,003.77	131,874.00	25,003.77	18.96%
SAFETY EQUIPMENT	170.73	600.00	429.27	170.73	600.00	429.27	1,000.00	829.27	82.93%
INVENTORY PARTS	1,291.75	1,250.00	(41.75)	1,291.75	1,250.00	(41.75)	5,500.00	4,208.25	76.51%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100.00%
LIEN FEES	0.00	205.00	205.00	0.00	205.00	205.00	820.00	820.00	100.00%
MISCELLANEOUS EXPENDITURES	17,311.49	7,313.00	(9,998.49)	17,311.49	7,313.00	(9,998.49)	29,232.00	11,920.51	40.78%
OFFICE JANITORIAL	4,670.02	4,860.00	189.98	4,670.02	4,860.00	189.98	19,442.00	14,771.98	75.98%
OFFICE AND FACILITIES RENT	25,968.50	18,746.00	(7,222.50)	25,968.50	18,746.00	(7,222.50)	74,997.00	49,028.50	65.37%
OFFICE SUPPLIES	5,287.82	6,026.00	738.18	5,287.82	6,026.00	738.18	24,107.00	18,819.18	78.07%
PERMITS AND FEES	2,831.77	2,652.00	(179.77)	2,831.77	2,652.00	(179.77)	9,590.00	6,756.23	70.47%
POSTAGE	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	12,000.00	10,000.00	83.33%
PUBLICATION CHARGES	1,781.18	0.00	(1,781.18)	1,781.18	0.00	(1,781.18)	5,300.00	3,518.82	66.39%
SHOP SUPPLIES/SMALL TOOLS	738.69	1,750.00	1,011.31	738.69	1,750.00	1,011.31	7,000.00	6,261.31	89.45%
TELEPHONE	4,764.80	4,507.00	(257.80)	4,764.80	4,507.00	(257.80)	18,020.00	13,255.20	73.56%
TRAINING AND SEMINARS	3,560.00	9,102.00	5,542.00	3,560.00	9,102.00	5,542.00	36,420.00	32,860.00	90.23%
TRAVEL	1,878.00	5,271.00	3,393.00	1,878.00	5,271.00	3,393.00	21,100.00	19,222.00	91.10%
TRUSTEE FEES	9,750.00	9,751.00	1.00	9,750.00	9,751.00	1.00	39,000.00	29,250.00	75.00%
UTILITIES - GAS & ELECTRIC	56,370.56	66,312.00	9,941.44	56,370.56	66,312.00	9,941.44	247,790.00	191,419.44	77.25%
VEHICLE EXP FUEL/OIL/SUPP	11,072.67	29,101.00	18,028.33	11,072.67	29,101.00	18,028.33	116,408.00	105,335.33	90.49%
VEH EXP R&M	389.81	9,748.00	9,358.19	389.81	9,748.00	9,358.19	38,988.00	38,598.19	99.00%
WATER	3,975.00	3,530.00	(445.00)	3,975.00	3,530.00	(445.00)	14,120.00	10,145.00	71.85%
MONITORING/SAMPLING									
WATER/SEWER SHED MANAGEMENT	11,580.00	2,895.00	(8,685.00)	11,580.00	2,895.00	(8,685.00)	11,580.00	0.00	0.00%
WATER DIST SYSTEM EXPENSE	6,335.75	19,755.00	13,419.25	6,335.75	19,755.00	13,419.25	79,020.00	72,684.25	91.98%
WATER TREATMENT SYSTEM EXP	11,969.29	16,777.00	4,807.71	11,969.29	16,777.00	4,807.71	67,110.00	55,140.71	82.16%
AMORTIZATION OF BONDS	3,243.09	3,552.00	308.91	3,243.09	3,552.00	308.91	14,211.00	10,967.91	77.18%
DEPRECIATION EXPENSE	342,563.41	341,613.00	(950.41)	342,563.41	341,613.00	(950.41)	1,366,454.00	1,023,890.59	74.93%
Total OPERATING EXPENSES	1,038,248.84	1,334,702.00	296,453.16	1,038,248.84	1,334,702.00	296,453.16	6,298,767.00	5,260,518.16	83.52%
OTHER EXPENSES									
INTEREST EXPENSE	94,576.50	97,153.00	2,576.50	94,576.50	97,153.00	2,576.50	388,612.00	294,035.50	75.66%
CAPITAL OUTLAY	33,285.44	333,488.00	300,202.56	33,285.44	333,488.00	300,202.56	6,948,000.00	6,914,714.56	99.52%
Total OTHER EXPENSES	127,861.94	430,641.00	302,779.06	127,861.94	430,641.00	302,779.06	7,336,612.00	7,208,750.06	98.26%
Total EXPENDITURES	1,596,087.95	2,196,185.00	600,097.05	1,596,087.95	2,196,185.00	600,097.05	15,348,393.00	13,752,305.05	89.60%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included in Report

From 7/1/2021 Through 9/30/2021

* Combined *

	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
EXCESS REVENUE OVER EXPENDITURES	876,701.55	325,445.00	551,256.55	876,701.55	325,445.00	551,256.55	(6,282,301.00)	7,159,002.55	(113.96)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - GENERAL FUND
From 7/1/2021 Through 9/30/2021

	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									
AD VALOREM TAXES	236,904.56	214,226.00	22,678.56	236,904.56	214,226.00	22,678.56	497,052.00	(260,147.44)	(52.34)%
PERSONAL PROPERTY TAX	24.49	0.00	24.49	24.49	0.00	24.49	8,000.00	(7,975.51)	(99.69)%
AD VALOREM MAKE-UP	178,717.48	175,275.00	3,442.48	178,717.48	175,275.00	3,442.48	406,679.00	(227,961.52)	(56.05)%
STATE TAX DISTRIBUTION	168,365.49	168,365.00	0.49	168,365.49	168,365.00	0.49	639,366.00	(471,000.51)	(73.67)%
Total TAXES	584,012.02	557,866.00	26,146.02	584,012.02	557,866.00	26,146.02	1,551,097.00	(967,084.98)	(62.35)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	1,831.70	3,576.00	(1,744.30)	1,831.70	3,576.00	(1,744.30)	108,800.00	(106,968.30)	(98.32)%
OTHER REVENUE	349.00	31,733.00	(31,384.00)	349.00	31,733.00	(31,384.00)	1,000.00	(651.00)	(65.10)%
Total MISCELLANEOUS	2,180.70	35,309.00	(33,128.30)	2,180.70	35,309.00	(33,128.30)	109,800.00	(107,619.30)	(98.01)%
Total REVENUES	586,192.72	593,175.00	(6,982.28)	586,192.72	593,175.00	(6,982.28)	1,660,897.00	(1,074,704.28)	(64.71)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	12,566.00	11,625.00	(941.00)	12,566.00	11,625.00	(941.00)	50,252.00	37,886.00	74.99%
PAYROLL - MAINTENANCE	10,127.04	16,278.00	6,150.96	10,127.04	16,278.00	6,150.96	57,156.00	47,028.96	82.26%
PAYROLL - OFFICE	5,962.16	6,023.00	60.84	5,962.16	6,023.00	60.84	20,225.00	14,262.84	70.52%
EMPLOYEE BENEFITS - FICA/MEDIC	427.82	498.00	70.18	427.82	498.00	70.18	1,903.00	1,475.18	77.52%
EMPLOYEE BENEFITS - MED. INS	12,007.90	15,297.00	3,289.10	12,007.90	15,297.00	3,289.10	55,839.00	43,831.10	78.50%
EMPLOYEE BENEFITS - PERS	7,039.03	8,505.00	1,465.97	7,039.03	8,505.00	1,465.97	34,826.00	27,786.97	79.79%
EMPLOYEE BENEFITS - SIIS	494.14	285.00	(209.14)	494.14	285.00	(209.14)	1,143.00	648.86	56.77%
SEP/IRA	47.96	57.00	9.04	47.96	57.00	9.04	636.00	588.04	92.46%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	16,380.00	16,380.00	100.00%
UNIFORMS	179.37	582.00	402.63	179.37	582.00	402.63	1,164.00	984.63	84.59%
OPEB EXPENSE	10,902.30	1,758.00	(9,144.30)	10,902.30	1,758.00	(9,144.30)	7,038.00	(3,864.30)	(54.91)%
ACCRUED LEAVE EXPENSE	(1,685.75)	1,125.00	2,810.75	(1,685.75)	1,125.00	2,810.75	4,500.00	6,185.75	137.46%
OTHER PAYROLL EXPENSES	118.70	75.00	(43.70)	118.70	75.00	(43.70)	300.00	181.30	60.43%
CAR ALLOWANCE EXPENSE	(148.31)	(303.00)	(154.69)	(148.31)	(303.00)	(154.69)	(2,708.00)	(2,559.69)	94.52%
Total PAYROLL RELATED EXPENSES	58,038.36	61,805.00	3,766.64	58,038.36	61,805.00	3,766.64	248,654.00	190,615.64	76.66%
OPERATING EXPENSES									
ACCOUNTING	750.00	775.00	25.00	750.00	775.00	25.00	1,150.00	400.00	34.78%
LEGAL	2,598.78	663.00	(1,935.78)	2,598.78	663.00	(1,935.78)	2,050.00	(548.78)	(26.77)%
ENGINEERING & SURVEYING	8,922.10	7,751.00	(1,171.10)	8,922.10	7,751.00	(1,171.10)	24,301.00	15,378.90	63.29%
EROSION AND DRAINAGE	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	2,500.00	2,500.00	100.00%
ROAD MAINTENANCE & SUPPLIES	596.40	66,114.00	65,517.60	596.40	66,114.00	65,517.60	663,688.00	663,091.60	99.91%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included in Report
10 - GENERAL FUND
From 7/1/2021 Through 9/30/2021

	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
BUILDING REPAIRS AND MAINT.	83.15	28,362.00	28,278.85	83.15	28,362.00	28,278.85	18.00	(65.15)	(361.94)%
COMPUTER EXPENSE	417.32	637.00	219.68	417.32	637.00	219.68	2,599.00	2,181.68	83.94%
DUES & SUBSCRIPTIONS	199.18	168.00	(31.18)	199.18	168.00	(31.18)	316.00	116.82	36.97%
EQUIP.	3.12	1,376.00	1,372.88	3.12	1,376.00	1,372.88	5,500.00	5,496.88	99.94%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	38.88	129.00	90.12	38.88	129.00	90.12	200.00	161.12	80.56%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	18,150.00	18,150.00	0.00	18,150.00	18,150.00	22,630.00	22,630.00	100.00%
SECURITY EXPENSE	3.93	0.00	(3.93)	3.93	0.00	(3.93)	0.00	(3.93)	0.00%
INSURANCE AND BONDS	3,575.26	8,729.00	5,153.74	3,575.26	8,729.00	5,153.74	3,195.00	(380.26)	(11.90)%
SAFETY EQUIPMENT	39.84	500.00	460.16	39.84	500.00	460.16	0.00	(39.84)	0.00%
MISCELLANEOUS EXPENDITURES	1,860.07	3,207.00	1,346.93	1,860.07	3,207.00	1,346.93	300.00	(1,560.07)	(520.02)%
OFFICE JANITORIAL	139.75	2,910.00	2,770.25	139.75	2,910.00	2,770.25	411.00	271.25	66.00%
OFFICE AND FACILITIES RENT	1,298.43	936.00	(362.43)	1,298.43	936.00	(362.43)	3,700.00	2,401.57	64.91%
OFFICE SUPPLIES	253.65	354.00	100.35	253.65	354.00	100.35	790.00	536.35	67.89%
PERMITS AND FEES	63.54	67.00	3.46	63.54	67.00	3.46	69.00	5.46	7.91%
PUBLICATION CHARGES	935.12	0.00	(935.12)	935.12	0.00	(935.12)	60.00	(875.12)	(1,458.53)%
TELEPHONE	59.63	42.00	(17.63)	59.63	42.00	(17.63)	282.00	222.37	78.85%
TRAINING AND SEMINARS	519.75	1,182.00	662.25	519.75	1,182.00	662.25	4,700.00	4,180.25	88.94%
TRAVEL	157.27	561.00	403.73	157.27	561.00	403.73	2,250.00	2,092.73	93.01%
TRUSTEE FEES	487.50	488.00	0.50	487.50	488.00	0.50	1,950.00	1,462.50	75.00%
UTILITIES - GAS & ELECTRIC	88.70	1,118.00	1,029.30	88.70	1,118.00	1,029.30	325.00	236.30	72.71%
VEHICLE EXP FUEL/OIL/SUPP	1,222.38	4,410.00	3,187.62	1,222.38	4,410.00	3,187.62	5,758.00	4,535.62	78.77%
VEH EXP R&M	38.98	2,063.00	2,024.02	38.98	2,063.00	2,024.02	5,192.00	5,153.02	99.25%
Total OPERATING EXPENSES	24,352.73	152,192.00	127,839.27	24,352.73	152,192.00	127,839.27	753,934.00	729,581.27	96.77%
OTHER EXPENSES									
CAPITAL OUTLAY	1,454.15	14,001.00	12,546.85	1,454.15	14,001.00	12,546.85	1,223,119.00	1,221,664.85	99.88%
Total OTHER EXPENSES	1,454.15	14,001.00	12,546.85	1,454.15	14,001.00	12,546.85	1,223,119.00	1,221,664.85	99.88%
Total EXPENDITURES	83,845.24	227,998.00	144,152.76	83,845.24	227,998.00	144,152.76	2,225,707.00	2,141,861.76	96.23%
EXCESS REVENUE OVER EXPENDITURES	502,347.48	365,177.00	137,170.48	502,347.48	365,177.00	137,170.48	(564,810.00)	1,067,157.48	(188.94)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
20 - WATER FUND
From 7/1/2021 Through 9/30/2021

	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									
STIPUD GRANT	(0.32)	0.00	(0.32)	(0.32)	0.00	(0.32)	0.00	(0.32)	0.00%
INTEREST ON INVESTMENTS	2,935.12	5,426.00	(2,490.88)	2,935.12	5,426.00	(2,490.88)	112,000.00	(109,064.88)	(97.38)%
PLAN REVIEW FEE	375.00	750.00	(375.00)	375.00	750.00	(375.00)	3,000.00	(2,625.00)	(87.50)%
OTHER REVENUE	13,512.98	8,512.00	5,000.98	13,512.98	8,512.00	5,000.98	20,000.00	(6,487.02)	(32.44)%
Total MISCELLANEOUS	16,822.78	14,688.00	2,134.78	16,822.78	14,688.00	2,134.78	135,000.00	(118,177.22)	(87.54)%
USER FEES									
USER FEES - RESIDENTIAL	865,445.41	865,585.00	(139.59)	865,445.41	865,585.00	(139.59)	3,355,651.00	(2,490,205.59)	(74.21)%
RESIDENTIAL TIER 1 CONSUMPTION	108,500.91	127,500.00	(18,999.09)	108,500.91	127,500.00	(18,999.09)	340,000.00	(231,499.09)	(68.09)%
RESIDENTIAL TIER 2 CONSUMPTION	38,009.41	47,040.00	(9,030.59)	38,009.41	47,040.00	(9,030.59)	65,000.00	(26,990.59)	(41.52)%
RESIDENTIAL TIER 3 CONSUMPTION	46,149.17	51,840.00	(5,690.83)	46,149.17	51,840.00	(5,690.83)	57,000.00	(10,850.83)	(19.04)%
RESIDENTIAL FIRE PROTECTION	19,649.07	19,379.00	270.07	19,649.07	19,379.00	270.07	72,085.00	(52,435.93)	(72.74)%
USER FEES - COMMERCIAL	89,459.39	91,146.00	(1,686.61)	89,459.39	91,146.00	(1,686.61)	341,052.00	(251,592.61)	(73.77)%
COMMERCIAL FIRE PROTECTION	23,534.34	23,534.00	0.34	23,534.34	23,534.00	0.34	91,192.00	(67,657.66)	(74.19)%
COMMERCIAL CONSUMPTION	35,760.33	48,000.00	(12,239.67)	35,760.33	48,000.00	(12,239.67)	125,000.00	(89,239.67)	(71.39)%
PENALTIES ON USER FEES	13,167.78	11,700.00	1,467.78	13,167.78	11,700.00	1,467.78	45,600.00	(32,432.22)	(71.12)%
SERVICE CHARGES	3,835.87	4,050.00	(214.13)	3,835.87	4,050.00	(214.13)	13,200.00	(9,364.13)	(70.94)%
RETURN CHECK FEES	160.00	120.00	40.00	160.00	120.00	40.00	480.00	(320.00)	(66.67)%
CONNECTION FEES	(5,600.00)	10,200.00	(15,800.00)	(5,600.00)	10,200.00	(15,800.00)	48,700.00	(54,300.00)	(111.50)%
TRANSFER FEE REVENUE	1,569.00	2,047.00	(478.00)	1,569.00	2,047.00	(478.00)	3,816.00	(2,247.00)	(58.88)%
SERVLINE ADMIN REVENUE	445.92	441.00	4.92	445.92	441.00	4.92	1,724.00	(1,278.08)	(74.13)%
SERVLINE LOSS INSURANCE	9,285.24	9,216.00	69.24	9,285.24	9,216.00	69.24	35,744.00	(26,458.76)	(74.02)%
SERVLINE LINE INSURANCE	545.60	540.00	5.60	545.60	540.00	5.60	2,270.00	(1,724.40)	(75.96)%
Total USER FEES	1,249,917.44	1,312,338.00	(62,420.56)	1,249,917.44	1,312,338.00	(62,420.56)	4,598,514.00	(3,348,596.56)	(72.82)%
Total REVENUES	1,266,740.22	1,327,026.00	(60,285.78)	1,266,740.22	1,327,026.00	(60,285.78)	4,733,514.00	(3,466,773.78)	(73.24)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	42,325.91	39,712.00	(2,613.91)	42,325.91	39,712.00	(2,613.91)	168,164.00	125,838.09	74.83%
PAYROLL - MAINTENANCE	84,268.36	96,008.00	11,739.64	84,268.36	96,008.00	11,739.64	315,823.00	231,554.64	73.32%
PAYROLL - OFFICE	15,899.24	16,063.00	163.76	15,899.24	16,063.00	163.76	53,933.00	38,033.76	70.52%
EMPLOYEE BENEFITS - FICA/MEDIC	2,219.87	2,285.00	65.13	2,219.87	2,285.00	65.13	8,429.00	6,209.13	73.66%
EMPLOYEE BENEFITS - MED. INS	48,749.04	59,449.00	10,699.96	48,749.04	59,449.00	10,699.96	198,988.00	150,238.96	75.50%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

20 - WATER FUND

From 7/1/2021 Through 9/30/2021

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - PERS	32,523.16	37,404.00	4,880.84	32,523.16	37,404.00	4,880.84	133,699.00	101,175.84	75.67%
EMPLOYEE BENEFITS - SIIS	1,192.45	1,383.00	190.55	1,192.45	1,383.00	190.55	4,518.00	3,325.55	73.61%
SEP/IRA	257.72	237.00	(20.72)	257.72	237.00	(20.72)	1,882.00	1,624.28	86.31%
UNEMPLOYMENT BENEFITS	0.00	780.00	780.00	0.00	780.00	780.00	3,120.00	3,120.00	100.00%
UNIFORMS	1,103.99	2,636.00	1,532.01	1,103.99	2,636.00	1,532.01	5,272.00	4,168.01	79.06%
OPEB EXPENSE	49,839.03	8,044.00	(41,795.03)	49,839.03	8,044.00	(41,795.03)	32,176.00	(17,663.03)	(54.90)%
ACCRUED LEAVE EXPENSE	(3,452.07)	3,251.00	6,703.07	(3,452.07)	3,251.00	6,703.07	10,000.00	13,452.07	134.52%
OTHER PAYROLL EXPENSES	326.59	1,600.00	1,273.41	326.59	1,600.00	1,273.41	750.00	423.41	56.45%
CAR ALLOWANCE EXPENSE	(734.21)	(2,527.00)	(1,792.79)	(734.21)	(2,527.00)	(1,792.79)	(10,108.00)	(9,373.79)	92.74%
Total PAYROLL RELATED EXPENSES	274,519.08	266,325.00	(8,194.08)	274,519.08	266,325.00	(8,194.08)	926,646.00	652,126.92	70.37%
OPERATING EXPENSES									
ACCOUNTING	9,000.00	9,300.00	300.00	9,000.00	9,300.00	300.00	13,800.00	4,800.00	34.78%
LEGAL	5,881.81	7,950.00	2,068.19	5,881.81	7,950.00	2,068.19	24,600.00	18,718.19	76.09%
ENGINEERING & SURVEYING	10,329.20	2,688.00	(7,641.20)	10,329.20	2,688.00	(7,641.20)	9,500.00	(829.20)	(8.73)%
BANK CHARGES	10,911.61	10,574.00	(337.61)	10,911.61	10,574.00	(337.61)	33,585.00	22,653.39	67.49%
BUILDING REPAIRS AND MAINT.	1,268.94	2,066.00	797.06	1,268.94	2,066.00	797.06	8,260.00	6,991.06	84.64%
COMPUTER EXPENSE	16,286.61	12,000.00	(4,286.61)	16,286.61	12,000.00	(4,286.61)	49,868.00	33,581.39	67.34%
DUES & SUBSCRIPTIONS	6,380.21	2,870.00	(3,510.21)	6,380.21	2,870.00	(3,510.21)	4,464.00	(1,916.21)	(42.93)%
EQUIP.	9,173.74	3,675.00	(5,498.74)	9,173.74	3,675.00	(5,498.74)	31,020.00	21,846.26	70.43%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	2,251.48	1,808.00	(443.48)	2,251.48	1,808.00	(443.48)	4,091.00	1,839.52	44.97%
SECURITY EXPENSE	1,928.18	2,050.00	121.82	1,928.18	2,050.00	121.82	5,843.00	3,914.82	67.00%
INSURANCE AND BONDS	75,345.96	100,493.00	25,147.04	75,345.96	100,493.00	25,147.04	97,492.00	22,146.04	22.72%
SAFETY EQUIPMENT	102.44	100.00	(2.44)	102.44	100.00	(2.44)	0.00	(102.44)	0.00%
INVENTORY PARTS	1,291.75	1,250.00	(41.75)	1,291.75	1,250.00	(41.75)	5,000.00	3,708.25	74.17%
METER REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
LIEN FEES	0.00	205.00	205.00	0.00	205.00	205.00	0.00	0.00	0.00%
MISCELLANEOUS EXPENDITURES	5,650.04	1,800.00	(3,850.04)	5,650.04	1,800.00	(3,850.04)	5,100.00	(560.04)	(10.79)%
OFFICE JANITORIAL	1,677.02	1,232.00	(445.02)	1,677.02	1,232.00	(445.02)	4,928.00	3,250.98	65.97%
OFFICE AND FACILITIES RENT	15,581.10	11,249.00	(4,332.10)	15,581.10	11,249.00	(4,332.10)	44,398.00	28,816.90	64.91%
OFFICE SUPPLIES	3,099.42	3,480.00	380.58	3,099.42	3,480.00	380.58	11,641.00	8,541.58	73.37%
PERMITS AND FEES	2,323.43	2,112.00	(211.43)	2,323.43	2,112.00	(211.43)	8,181.00	5,857.57	71.60%
POSTAGE	1,080.00	2,160.00	1,080.00	1,080.00	2,160.00	1,080.00	6,480.00	5,400.00	83.33%
PUBLICATION CHARGES	178.12	0.00	(178.12)	178.12	0.00	(178.12)	300.00	121.88	40.63%
SHOP SUPPLIES/SMALL TOOLS	738.69	1,750.00	1,011.31	738.69	1,750.00	1,011.31	7,000.00	6,261.31	89.45%
TELEPHONE	4,132.61	4,002.00	(130.61)	4,132.61	4,002.00	(130.61)	16,224.00	12,091.39	74.53%
TRAINING AND SEMINARS	1,563.25	5,742.00	4,178.75	1,563.25	5,742.00	4,178.75	22,656.00	21,092.75	93.10%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
20 - WATER FUND
From 7/1/2021 Through 9/30/2021

	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
TRAVEL	1,110.97	3,351.00	2,240.03	1,110.97	3,351.00	2,240.03	13,404.00	12,293.03	91.71%
TRUSTEE FEES	5,850.00	5,850.00	0.00	5,850.00	5,850.00	0.00	23,400.00	17,550.00	75.00%
UTILITIES - GAS & ELECTRIC	49,084.10	61,428.00	12,343.90	49,084.10	61,428.00	12,343.90	206,020.00	156,935.90	76.18%
VEHICLE EXP FUEL/OIL/SUPP	8,691.27	21,531.00	12,839.73	8,691.27	21,531.00	12,839.73	46,065.00	37,373.73	81.13%
VEH EXP R&M	311.85	6,060.00	5,748.15	311.85	6,060.00	5,748.15	15,289.00	14,957.15	97.96%
WATER	3,975.00	3,530.00	(445.00)	3,975.00	3,530.00	(445.00)	14,120.00	10,145.00	71.85%
MONITORING/SAMPLING									
WATER/SEWER SHED	11,580.00	2,895.00	(8,685.00)	11,580.00	2,895.00	(8,685.00)	12,746.00	1,166.00	9.15%
MANAGEMENT									
WATER DIST SYSTEM	6,335.75	19,755.00	13,419.25	6,335.75	19,755.00	13,419.25	66,115.00	59,779.25	90.42%
EXPENSE									
WATER TREATMENT SYSTEM	11,969.29	16,777.00	4,807.71	11,969.29	16,777.00	4,807.71	41,660.00	29,690.71	71.27%
EXP									
AMORTIZATION OF BONDS	3,243.09	3,552.00	308.91	3,243.09	3,552.00	308.91	16,696.00	13,452.91	80.58%
DEPRECIATION EXPENSE	326,181.57	324,072.00	(2,109.57)	326,181.57	324,072.00	(2,109.57)	1,296,290.00	970,108.43	74.84%
Total OPERATING EXPENSES	614,508.50	659,357.00	44,848.50	614,508.50	659,357.00	44,848.50	2,171,196.00	1,556,887.50	71.70%
OTHER EXPENSES									
INTEREST EXPENSE	94,576.50	97,153.00	2,576.50	94,576.50	97,153.00	2,576.50	409,048.00	314,471.50	76.88%
CAPITAL OUTLAY	10,988.29	319,487.00	308,498.71	10,988.29	319,487.00	308,498.71	5,539,481.00	5,528,492.71	99.80%
Total OTHER EXPENSES	105,564.79	416,640.00	311,075.21	105,564.79	416,640.00	311,075.21	5,948,529.00	5,842,964.21	98.23%
Total EXPENDITURES	994,592.37	1,342,322.00	347,729.63	994,592.37	1,342,322.00	347,729.63	9,046,371.00	8,051,778.63	89.01%
EXCESS REVENUE OVER EXPENDITURES	272,147.85	(15,296.00)	287,443.85	272,147.85	(15,296.00)	287,443.85	(4,312,857.00)	4,585,004.85	(106.31)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

30 - SEWER FUND

From 7/1/2021 Through 9/30/2021

	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	1,373.77	2,712.00	(1,338.23)	1,373.77	2,712.00	(1,338.23)	57,600.00	(66,226.23)	(97.61)%
PLAN REVIEW FEE	625.00	450.00	175.00	625.00	450.00	175.00	1,500.00	(875.00)	(58.33)%
OTHER REVENUE	0.00	38.00	(38.00)	0.00	38.00	(38.00)	0.00	0.00	0.00%
Total MISCELLANEOUS	1,998.77	3,200.00	(1,201.23)	1,998.77	3,200.00	(1,201.23)	59,100.00	(57,101.23)	(96.62)%
USER FEES									
USER FEES - RESIDENTIAL	436,978.95	437,643.00	(664.05)	436,978.95	437,643.00	(664.05)	1,749,667.00	(1,312,688.05)	(75.03)%
RESIDENTIAL TIER 1 CONSUMPTION	9,762.62	12,960.00	(3,197.38)	9,762.62	12,960.00	(3,197.38)	48,000.00	(38,237.38)	(79.66)%
USER FEES - COMMERCIAL	10,600.20	10,599.00	1.20	10,600.20	10,599.00	1.20	43,488.00	(32,887.80)	(75.63)%
COMMERCIAL CONSUMPTION	7,130.41	9,900.00	(2,769.59)	7,130.41	9,900.00	(2,769.59)	30,000.00	(22,869.59)	(76.23)%
PENALTIES ON USER FEES	4,568.23	5,100.00	(531.77)	4,568.23	5,100.00	(531.77)	20,400.00	(15,831.77)	(77.61)%
CONNECTION FEES	1,800.00	1,800.00	0.00	1,800.00	1,800.00	0.00	6,000.00	(4,200.00)	(70.00)%
TRANSFER FEE REVENUE	559.50	1,248.00	(688.50)	559.50	1,248.00	(688.50)	1,998.00	(1,438.50)	(72.00)%
Total USER FEES	471,399.91	479,250.00	(7,850.09)	471,399.91	479,250.00	(7,850.09)	1,899,553.00	(1,428,153.09)	(75.18)%
Total REVENUES	473,398.68	482,450.00	(9,051.32)	473,398.68	482,450.00	(9,051.32)	1,958,653.00	(1,485,254.32)	(75.83)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	20,093.89	18,270.00	(1,823.89)	20,093.89	18,270.00	(1,823.89)	80,986.00	60,992.11	75.19%
PAYROLL - OFFICE	11,924.40	12,048.00	123.60	11,924.40	12,048.00	123.60	40,450.00	28,525.60	70.52%
EMPLOYEE BENEFITS - FICA/MEDIC	542.43	483.00	(59.43)	542.43	483.00	(59.43)	2,076.00	1,533.57	73.87%
EMPLOYEE BENEFITS - MED. INS	10,169.15	13,374.00	3,204.85	10,169.15	13,374.00	3,204.85	42,442.00	32,272.85	76.04%
EMPLOYEE BENEFITS - PERS	7,119.91	9,692.00	2,572.09	7,119.91	9,692.00	2,572.09	35,904.00	28,784.09	80.17%
EMPLOYEE BENEFITS - SIIIS	227.40	34.00	(193.40)	227.40	34.00	(193.40)	137.00	(90.40)	(65.99)%
SEPIRA	41.56	65.00	23.44	41.56	65.00	23.44	606.00	564.44	93.14%
UNIFORMS	43.30	49.00	5.70	43.30	49.00	5.70	97.00	53.70	55.36%
OPEB EXPENSE	9,344.82	1,508.00	(7,836.82)	9,344.82	1,508.00	(7,836.82)	6,034.00	(3,310.82)	(54.87)%
ACCRUED LEAVE EXPENSE	(4,575.40)	999.00	5,574.40	(4,575.40)	999.00	5,574.40	3,000.00	7,575.40	252.51%
OTHER PAYROLL EXPENSES	71.35	101.00	29.65	71.35	101.00	29.65	0.00	(71.35)	0.00%
CAR ALLOWANCE EXPENSE	(103.07)	(942.00)	(838.93)	(103.07)	(942.00)	(838.93)	(3,768.00)	(3,664.93)	97.26%
Total PAYROLL RELATED EXPENSES	54,899.74	55,681.00	781.26	54,899.74	55,681.00	781.26	207,964.00	153,064.26	73.60%
OPERATING EXPENSES									
ACCOUNTING	4,500.00	4,650.00	150.00	4,500.00	4,650.00	150.00	6,900.00	2,400.00	34.78%
LEGAL	3,160.08	3,975.00	814.92	3,160.08	3,975.00	814.92	12,300.00	9,139.92	74.31%
ENGINEERING & SURVEYING	1,134.60	51,564.00	50,429.40	1,134.60	51,564.00	50,429.40	5,000.00	3,865.40	77.31%
DCLTSA PRO-RATA M & O	138,570.00	204,325.00	65,755.00	138,570.00	204,325.00	65,755.00	743,903.00	605,333.00	81.37%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
30 - SEWER FUND
From 7/1/2021 Through 9/30/2021

	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
DCLTSA ASSESSMENTS	113,518.00	114,018.00	500.00	113,518.00	114,018.00	500.00	405,228.00	291,710.00	71.99%
BANK CHARGES	7,476.48	7,215.00	(261.48)	7,476.48	7,215.00	(261.48)	22,879.00	15,402.52	67.32%
BUILDING REPAIRS AND MAINT.	498.95	57.00	(441.95)	498.95	57.00	(441.95)	119.00	(379.95)	(319.29)%
COMPUTER EXPENSE	4,779.51	4,232.00	(547.51)	4,779.51	4,232.00	(547.51)	15,315.00	10,535.49	68.79%
DUES & SUBSCRIPTIONS	2,885.61	396.00	(2,489.61)	2,885.61	396.00	(2,489.61)	1,490.00	(1,395.61)	(93.67)%
EQUIP.	26,805.73	43,446.00	16,640.27	26,805.73	43,446.00	16,640.27	190,675.00	163,869.27	85.94%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	1,222.77	872.00	(350.77)	1,222.77	872.00	(350.77)	1,903.00	680.23	35.75%
SECURITY EXPENSE	1,670.18	1,771.00	100.82	1,670.18	1,771.00	100.82	6,968.00	5,297.82	76.03%
INSURANCE AND BONDS	21,451.56	19,416.00	(2,035.56)	21,451.56	19,416.00	(2,035.56)	19,171.00	(2,280.56)	(11.90)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	5,975.72	900.00	(5,075.72)	5,975.72	900.00	(5,075.72)	1,800.00	(4,175.72)	(231.98)%
OFFICE JANITORIAL	838.50	616.00	(222.50)	838.50	616.00	(222.50)	2,464.00	1,625.50	65.97%
OFFICE AND FACILITIES RENT	7,790.54	5,624.00	(2,166.54)	7,790.54	5,624.00	(2,166.54)	22,199.00	14,408.46	64.91%
OFFICE SUPPLIES	1,561.81	1,851.00	289.19	1,561.81	1,851.00	289.19	6,221.00	4,659.19	74.89%
PERMITS AND FEES	381.26	405.00	23.74	381.26	405.00	23.74	391.00	9.74	2.49%
POSTAGE	740.00	1,480.00	740.00	740.00	1,480.00	740.00	4,440.00	3,700.00	83.33%
PUBLICATION CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	190.00	190.00	100.00%
TELEPHONE	512.93	420.00	(92.93)	512.93	420.00	(92.93)	2,304.00	1,791.07	77.74%
TRAINING AND SEMINARS	992.50	1,467.00	474.50	992.50	1,467.00	474.50	5,718.00	4,725.50	82.64%
TRAVEL	499.98	864.00	364.02	499.98	864.00	364.02	3,462.00	2,962.02	85.56%
TRUSTEE FEES	2,925.00	2,925.00	0.00	2,925.00	2,925.00	0.00	11,700.00	8,775.00	75.00%
UTILITIES - GAS & ELECTRIC	4,059.93	3,696.00	(363.93)	4,059.93	3,696.00	(363.93)	15,748.00	11,688.07	74.22%
DEPRECIATION EXPENSE	16,381.84	17,541.00	1,159.16	16,381.84	17,541.00	1,159.16	74,839.00	58,457.16	78.11%
Total OPERATING EXPENSES	370,333.48	493,726.00	123,392.52	370,333.48	493,726.00	123,392.52	1,583,827.00	1,213,493.52	76.62%
OTHER EXPENSES									
CAPITAL OUTLAY	20,843.00	0.00	(20,843.00)	20,843.00	0.00	(20,843.00)	228,700.00	207,857.00	90.89%
Total OTHER EXPENSES	20,843.00	0.00	(20,843.00)	20,843.00	0.00	(20,843.00)	228,700.00	207,857.00	90.89%
Total EXPENDITURES	446,076.22	549,407.00	103,330.78	446,076.22	549,407.00	103,330.78	2,020,491.00	1,574,414.78	77.92%
EXCESS REVENUE OVER EXPENDITURES	27,322.46	(66,957.00)	94,279.46	27,322.46	(66,957.00)	94,279.46	(61,838.00)	89,160.46	(144.18)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - SNOW REMOVAL SPECIAL REVENUE
From 7/1/2021 Through 9/30/2021

	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	457.91	618.00	(160.09)	457.91	618.00	(160.09)	16,000.00	(15,542.09)	(97.14)%
OTHER REVENUE	0.00	1,256.00	(1,256.00)	0.00	1,256.00	(1,256.00)	0.00	0.00	0.00%
Total MISCELLANEOUS	457.91	1,874.00	(1,416.09)	457.91	1,874.00	(1,416.09)	16,000.00	(15,542.09)	(97.14)%
USER FEES									
USER FEES - RESIDENTIAL	105,330.82	105,390.00	(59.18)	105,330.82	105,390.00	(59.18)	421,740.00	(316,409.18)	(75.02)%
USER FEES - COMMERCIAL	9,742.50	9,810.00	(67.50)	9,742.50	9,810.00	(67.50)	39,240.00	(29,497.50)	(75.17)%
PENALTIES ON USER FEES	1,418.48	1,602.00	(183.52)	1,418.48	1,602.00	(183.52)	5,280.00	(3,861.52)	(73.13)%
TRANSFER FEE REVENUE	121.50	303.00	(181.50)	121.50	303.00	(181.50)	486.00	(364.50)	(75.00)%
Total USER FEES	116,613.30	117,105.00	(491.70)	116,613.30	117,105.00	(491.70)	466,746.00	(350,132.70)	(75.02)%
Total REVENUES	117,071.21	118,979.00	(1,907.79)	117,071.21	118,979.00	(1,907.79)	482,746.00	(365,674.79)	(75.75)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	8,787.40	7,890.00	(897.40)	8,787.40	7,890.00	(897.40)	35,613.00	26,825.60	75.33%
PAYROLL - MAINTENANCE	7,233.60	11,628.00	4,394.40	7,233.60	11,628.00	4,394.40	40,826.00	33,592.40	82.28%
PAYROLL - OFFICE	5,962.06	6,024.00	61.94	5,962.06	6,024.00	61.94	20,225.00	14,262.94	70.52%
EMPLOYEE BENEFITS - FICA/MEDIC	331.22	377.00	45.78	331.22	377.00	45.78	1,454.00	1,122.78	77.22%
EMPLOYEE BENEFITS - MED. INS	8,823.48	11,627.00	2,803.52	8,823.48	11,627.00	2,803.52	40,354.00	31,530.52	78.13%
EMPLOYEE BENEFITS - PERS	5,108.86	6,495.00	1,386.14	5,108.86	6,495.00	1,386.14	26,278.00	21,169.14	80.56%
EMPLOYEE BENEFITS - SIIS	382.83	205.00	(177.83)	382.83	205.00	(177.83)	826.00	443.17	53.65%
SEP/IRA	28.14	41.00	12.86	28.14	41.00	12.86	473.00	444.86	94.05%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	11,700.00	11,700.00	100.00%
UNIFORMS	88.91	364.00	275.09	88.91	364.00	275.09	727.00	638.09	87.77%
OPER EXPENSE	7,787.34	2,004.00	(5,783.34)	7,787.34	2,004.00	(5,783.34)	5,028.00	(2,769.34)	(54.88)%
ACCURED LEAVE EXPENSE	(2,097.06)	501.00	2,598.06	(2,097.06)	501.00	2,598.06	2,000.00	4,097.06	204.85%
OTHER PAYROLL EXPENSES	86.37	24.00	(62.37)	86.37	24.00	(62.37)	100.00	13.63	13.63%
CAR ALLOWANCE EXPENSE	(3.16)	(149.00)	(145.84)	(3.16)	(149.00)	(145.84)	(1,472.00)	(1,468.84)	98.79%
Total PAYROLL RELATED EXPENSES	42,519.99	47,031.00	4,511.01	42,519.99	47,031.00	4,511.01	184,132.00	141,612.01	76.91%
OPERATING EXPENSES									
ACCOUNTING	750.00	775.00	25.00	750.00	775.00	25.00	1,150.00	400.00	34.78%
LEGAL	398.83	662.00	263.17	398.83	662.00	263.17	2,050.00	1,651.17	80.54%
ENGINEERING & SURVEYING	76.10	500.00	423.90	76.10	500.00	423.90	0.00	(76.10)	0.00%
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	675,000.00	675,000.00	100.00%
SNOW REMOVAL - SANDING	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100.00%
SNOW REMOVAL ANTIDE ICING	0.00	2,200.00	2,200.00	0.00	2,200.00	2,200.00	6,600.00	6,600.00	100.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - SNOW REMOVAL SPECIAL REVENUE
From 7/1/2021 Through 9/30/2021

	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
BANK CHARGES	1,848.60	1,755.00	(93.60)	1,848.60	1,755.00	(93.60)	5,565.00	3,716.40	66.78%
BUILDING REPAIRS AND MAINT.	83.15	18.00	(65.15)	83.15	18.00	(65.15)	60.00	(23.15)	(38.59)%
COMPUTER EXPENSE	1,020.78	867.00	(153.78)	1,020.78	867.00	(153.78)	4,093.00	3,072.22	75.06%
DUES & SUBSCRIPTIONS	199.18	168.00	(31.18)	199.18	168.00	(31.18)	326.00	126.82	38.90%
EQUIP.	3.12	250.00	246.88	3.12	250.00	246.88	600.00	596.88	99.48%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	279.58	190.00	(89.58)	279.58	190.00	(89.58)	409.00	129.42	31.64%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	9,000.00	9,000.00	0.00	9,000.00	9,000.00	8,000.00	8,000.00	100.00%
SECURITY EXPENSE	3.93	0.00	(3.93)	3.93	0.00	(3.93)	0.00	(3.93)	0.00%
INSURANCE AND BONDS	3,575.26	3,236.00	(339.26)	3,575.26	3,236.00	(339.26)	3,195.00	(380.26)	(11.90)%
SAFETY EQUIPMENT	28.45	0.00	(28.45)	28.45	0.00	(28.45)	0.00	(28.45)	0.00%
MISCELLANEOUS EXPENDITURES	1,860.07	1,406.00	(454.07)	1,860.07	1,406.00	(454.07)	5,300.00	3,439.93	64.90%
OFFICE JANITORIAL	139.75	102.00	(37.75)	139.75	102.00	(37.75)	411.00	271.25	66.00%
OFFICE AND FACILITIES RENT	1,298.43	937.00	(361.43)	1,298.43	937.00	(361.43)	3,699.00	2,400.57	64.90%
OFFICE SUPPLIES	291.96	341.00	49.04	291.96	341.00	49.04	1,150.00	858.04	74.61%
PERMITS AND FEES	63.54	68.00	4.46	63.54	68.00	4.46	668.00	604.46	90.49%
POSTAGE	180.00	360.00	180.00	180.00	360.00	180.00	1,080.00	900.00	83.33%
PUBLICATION CHARGES	667.94	0.00	(667.94)	667.94	0.00	(667.94)	65.00	(602.94)	(927.60)%
TELEPHONE	59.63	43.00	(16.63)	59.63	43.00	(16.63)	282.00	222.37	78.85%
TRAINING AND SEMINARS	484.50	711.00	226.50	484.50	711.00	226.50	2,826.00	2,341.50	82.86%
TRAVEL	109.78	495.00	385.22	109.78	495.00	385.22	1,984.00	1,874.22	94.47%
TRUSTEE FEES	487.50	488.00	0.50	487.50	488.00	0.50	1,950.00	1,462.50	75.00%
UTILITIES - GAS & ELECTRIC	88.70	70.00	(18.70)	88.70	70.00	(18.70)	324.00	235.30	72.62%
VEHICLE EXP FUEL/OIL/SUPP	1,159.02	3,160.00	2,000.98	1,159.02	3,160.00	2,000.98	5,758.00	4,598.98	79.87%
VEH EXP R&M	38.98	1,625.00	1,586.02	38.98	1,625.00	1,586.02	3,943.00	3,904.02	99.01%
Total OPERATING EXPENSES	15,196.78	29,427.00	14,230.22	15,196.78	29,427.00	14,230.22	811,488.00	796,291.22	98.13%
OTHER EXPENSES									
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
Total OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
Total EXPENDITURES	57,716.77	76,458.00	18,741.23	57,716.77	76,458.00	18,741.23	1,000,620.00	942,903.23	94.23%
EXCESS REVENUE OVER EXPENDITURES	59,354.44	42,521.00	16,833.44	59,354.44	42,521.00	16,833.44	(517,874.00)	577,228.44	(111.46)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
70 - 160 PINERIDGE RENTAL
From 7/1/2021 Through 9/30/2021

	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	6,422.45	0.00	6,422.45	6,422.45	0.00	6,422.45	0.00	6,422.45	0.00%
Total MISCELLANEOUS	6,422.45	0.00	6,422.45	6,422.45	0.00	6,422.45	0.00	6,422.45	0.00%
Total REVENUES	6,422.45	0.00	6,422.45	6,422.45	0.00	6,422.45	0.00	6,422.45	0.00%
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	554.40	0.00	(554.40)	554.40	0.00	(554.40)	0.00	(554.40)	0.00%
EQUIPMENT RENTAL	12.18	0.00	(12.18)	12.18	0.00	(12.18)	0.00	(12.18)	0.00%
INSURANCE AND BONDS	175.77	0.00	(175.77)	175.77	0.00	(175.77)	0.00	(175.77)	0.00%
MISCELLANEOUS EXPENDITURES	491.25	0.00	(491.25)	491.25	0.00	(491.25)	0.00	(491.25)	0.00%
OFFICE JANITORIAL	375.00	0.00	(375.00)	375.00	0.00	(375.00)	0.00	(375.00)	0.00%
OFFICE SUPPLIES	40.49	0.00	(40.49)	40.49	0.00	(40.49)	0.00	(40.49)	0.00%
UTILITIES - GAS & ELECTRIC	380.93	0.00	(380.93)	380.93	0.00	(380.93)	0.00	(380.93)	0.00%
Total OPERATING EXPENSES	2,030.02	0.00	(2,030.02)	2,030.02	0.00	(2,030.02)	0.00	(2,030.02)	0.00%
Total EXPENDITURES	2,030.02	0.00	(2,030.02)	2,030.02	0.00	(2,030.02)	0.00	(2,030.02)	0.00%
EXCESS REVENUE OVER EXPENDITURES	4,392.43	0.00	4,392.43	4,392.43	0.00	4,392.43	0.00	4,392.43	0.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
80 - 298 KINGSBURY GRADE RENTAL
From 7/1/2021 Through 9/30/2021

	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	22,964.22	0.00	22,964.22	22,964.22	0.00	22,964.22	0.00	22,964.22	0.00%
Total MISCELLANEOUS	22,964.22	0.00	22,964.22	22,964.22	0.00	22,964.22	0.00	22,964.22	0.00%
Total REVENUES	22,964.22	0.00	22,964.22	22,964.22	0.00	22,964.22	0.00	22,964.22	0.00%
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	3,349.13	0.00	(3,349.13)	3,349.13	0.00	(3,349.13)	0.00	(3,349.13)	0.00%
EQUIPMENT RENTAL	48.75	0.00	(48.75)	48.75	0.00	(48.75)	0.00	(48.75)	0.00%
INSURANCE AND BONDS	2,746.42	0.00	(2,746.42)	2,746.42	0.00	(2,746.42)	0.00	(2,746.42)	0.00%
MISCELLANEOUS EXPENDITURES	1,474.34	0.00	(1,474.34)	1,474.34	0.00	(1,474.34)	0.00	(1,474.34)	0.00%
OFFICE JANITORIAL	1,500.00	0.00	(1,500.00)	1,500.00	0.00	(1,500.00)	0.00	(1,500.00)	0.00%
OFFICE SUPPLIES	40.49	0.00	(40.49)	40.49	0.00	(40.49)	0.00	(40.49)	0.00%
UTILITIES - GAS & ELECTRIC	2,668.20	0.00	(2,668.20)	2,668.20	0.00	(2,668.20)	0.00	(2,668.20)	0.00%
Total OPERATING EXPENSES	11,827.33	0.00	(11,827.33)	11,827.33	0.00	(11,827.33)	0.00	(11,827.33)	0.00%
Total EXPENDITURES	11,827.33	0.00	(11,827.33)	11,827.33	0.00	(11,827.33)	0.00	(11,827.33)	0.00%
EXCESS REVENUE OVER EXPENDITURES	11,136.89	0.00	11,136.89	11,136.89	0.00	11,136.89	0.00	11,136.89	0.00%

**QUARTER ENDING
12/31/2021
BALANCE SHEET,
STATEMENT OF
REVENUE AND
EXPENDITURES
COMBINED & BY FUND**

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
ASSETS							
CURRENT ASSETS							
CASH							
PETTY CASH	300.00	0.00	0.00	0.00	0.00	0.00	300.00
CASH ON HAND	200.00	0.00	0.00	0.00	0.00	0.00	200.00
CASH IN BANK	6,904,637.29	6,154,629.83	4,335,070.31	1,213,462.50	7,634.66	97,755.37	18,713,189.96
DISTRIBUTION DEBT SERVICE	0.00	386,817.43	0.00	0.00	0.00	0.00	386,817.43
TREATMENT DEBT SERVICE	0.00	592,179.11	0.00	0.00	0.00	0.00	592,179.11
CAPITAL IMPROVEMENT RESERVE	0.00	1,832,594.12	0.00	0.00	0.00	0.00	1,832,594.12
CASH HELD BY DOUGLAS COUNTY	38,208.78	0.00	0.00	0.00	0.00	0.00	38,208.78
Total CASH	6,943,346.07	8,966,220.49	4,335,070.31	1,213,462.50	7,634.66	97,755.37	21,563,489.40
INVESTMENTS							
INVESTMENTS	38.73	573,477.00	33.96	19.36	0.00	0.00	573,569.05
Total INVESTMENTS	38.73	573,477.00	33.96	19.36	0.00	0.00	573,569.05
ACCOUNTS RECEIVABLE							
ACCOUNTS RECEIVABLE	0.00	252,925.77	71,785.30	23,210.23	0.00	0.00	347,921.30
RENT RECEIVABLE	0.00	0.00	0.00	0.00	3,228.94	10,776.40	14,005.34
GRANT RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STUD GRANT REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX DIST. RECEIVABLE	113,672.18	0.00	0.00	0.00	0.00	0.00	113,672.18
A/R-EDGEWOOD WTR CO.	0.00	769.97	0.00	0.00	0.00	0.00	769.97
INTEREST RECEIVABLE - INVEST.	647.39	877.12	438.56	125.30	0.00	0.00	2,088.37
DELINQ. PROPERTY TAXES RECEIV	12,615.51	0.00	0.00	0.00	0.00	0.00	12,615.51
DEPOSITS RECEIVABLE	221.58	2,658.96	1,329.48	221.58	0.00	0.00	4,431.60
EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ACCOUNTS RECEIVABLE	127,156.66	257,231.82	73,553.34	23,557.11	3,228.94	10,776.40	495,504.27
MATERIAL INVENTORY							
MATERIAL INVENTORY	0.00	145,088.16	1,134.01	0.00	0.00	0.00	146,222.17
Total MATERIAL INVENTORY	0.00	145,088.16	1,134.01	0.00	0.00	0.00	146,222.17
PREPAID EXPENSES							
PREPAID EXPENSES	0.00	4,632.78	1,080.21	262.75	0.00	0.00	5,975.74
Total PREPAID EXPENSES	0.00	4,632.78	1,080.21	262.75	0.00	0.00	5,975.74
DEFERRED CHARGES BOND ISSURE COSTS (NET)							

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
BOND ISSUE COST	0.00	349,699.54	0.00	0.00	0.00	0.00	349,699.54
AMORT. OF BOND ISSUE COSTS	0.00	(273,256.15)	0.00	0.00	0.00	0.00	(273,256.15)
Total DEFERRED CHARGES BOND ISSUE COSTS (NET)	0.00	76,443.39	0.00	0.00	0.00	0.00	76,443.39
Total CURRENT ASSETS	7,070,541.46	10,023,093.64	4,410,871.83	1,237,301.72	10,863.60	108,531.77	22,861,204.02
FIXED ASSETS							
PROPERTY PLANT & EQUIPMENT (NET)							
OFFICE EQUIPMENT	0.00	82,955.44	40,151.99	0.00	0.00	0.00	123,107.43
ACCUM. DEPR. OFFICE EQUIP.	0.00	(58,819.04)	(26,747.39)	0.00	0.00	0.00	(85,566.43)
EQUIPMENT	0.00	4,530,525.57	287,681.77	0.00	0.00	0.00	4,818,207.34
ACCUM. DEPR. EQUIPMENT	0.00	(2,474,243.37)	(122,162.09)	0.00	0.00	0.00	(2,596,405.46)
UTILITY PLANT IN SERVICE	0.00	20,484,991.85	5,653,990.97	0.00	0.00	0.00	26,138,982.82
ACCUM. DEPR. UTILITY PLANT	0.00	(3,039,603.99)	(5,286,266.65)	0.00	0.00	0.00	(8,325,870.64)
INFRASTRUCTURE	0.00	28,819,215.50	1,239,746.33	0.00	0.00	0.00	30,058,961.83
ACCUM. DEPR. INFRASTRUCTURE	0.00	(9,475,632.86)	(268,339.93)	0.00	0.00	0.00	(9,743,972.79)
OTHER ASSETS	0.00	805,127.26	0.00	0.00	0.00	0.00	805,127.26
ACCUM DEPR. OZONE FACILITY	0.00	(241,593.61)	0.00	0.00	0.00	0.00	(241,593.61)
VEHICLES & EQUIPMENT	0.00	552,313.34	8,113.28	0.00	0.00	0.00	560,426.62
ACCUM. DEPR. VEHICLES & EQUIP	0.00	(483,020.07)	(8,113.28)	0.00	0.00	0.00	(491,133.35)
CONSTRUCTION IN PROGRESS	0.00	445,356.83	51,552.99	0.00	0.00	0.00	496,909.82
Total PROPERTY PLANT & EQUIPMENT (NET)	0.00	39,947,572.85	1,569,607.99	0.00	0.00	0.00	41,517,180.84
Total FIXED ASSETS	0.00	39,947,572.85	1,569,607.99	0.00	0.00	0.00	41,517,180.84
Total ASSETS	7,070,541.46	49,970,666.49	5,980,479.82	1,237,301.72	10,863.60	108,531.77	64,378,384.86
LIABILITIES							
CURRENT LIABILITIES							
ACCOUNTS PAYABLE							
ACCOUNTS PAYABLE - TRADE	23,557.72	23,053.74	(62,575.92)	108,359.72	494.14	1,926.61	94,816.01
ACCOUNTS PAYABLE - SUSPENSE	25.42	(3,816.71)	3,102.48	25.42	0.00	0.00	(663.39)
LOSS PROTECTION PAYABLE	0.00	(277.88)	0.00	0.00	0.00	0.00	(277.88)
LINE PAYABLE	0.00	39.84	0.00	0.00	0.00	0.00	39.84
Total ACCOUNTS PAYABLE	23,583.14	18,998.99	(59,473.44)	108,385.14	494.14	1,926.61	93,914.58
PAYROLL RELATED PAYABLES							
PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2021

GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINDERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
SEP/ROTH IRA 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	4,784.46	66,232.35	3,179.89	0.00	0.00	80,611.65
ACCRUED TAXES VAC/SICK	1,577.84	20,092.54	1,070.92	0.00	0.00	24,828.54
UNION DUES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OPEB PAYABLE	136,201.88	622,639.34	97,287.88	0.00	0.00	972,873.98
STIS PAYABLE	0.00	(7,166.03)	0.00	0.00	0.00	(7,166.03)
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
LIFE INSURANCE PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total PAYROLL RELATED PAYABLES	142,564.18	701,798.20	101,538.69	0.00	0.00	1,071,148.14
REFUNDABLE DEPOSITS						
REFUNDABLE DEPOSITS	0.00	104,770.00	0.00	1,400.00	7,476.00	176,368.00
PREPAID USER FEES	0.00	56,071.99	4,407.40	0.00	0.00	77,383.26
Total REFUNDABLE DEPOSITS	0.00	160,841.99	4,407.40	1,400.00	7,476.00	253,751.26
Total CURRENT LIABILITIES	166,147.32	881,639.18	214,331.23	1,894.14	9,402.61	1,418,813.98
LONG TERM LIABILITIES						
BONDS PAYABLE						
1994 REFUNDING CHARGES	0.00	(323,655.69)	0.00	0.00	0.00	(323,655.69)
AMORTIZATION OF REFUNDING CHG.	0.00	323,655.69	0.00	0.00	0.00	323,655.69
DISCOUNT ON BONDS	0.00	169,898.91	0.00	0.00	0.00	169,898.91
AMORTIZATION BOND DISCOUNT	0.00	(169,898.91)	0.00	0.00	0.00	(169,898.91)
SRF Loan Payable	0.00	459,637.59	0.00	0.00	0.00	459,637.59
SRF LOAN INTEREST PAYABLE	0.00	7,331.22	0.00	0.00	0.00	7,331.22
SRF Loan Payable #2	0.00	1,291,001.93	0.00	0.00	0.00	1,291,001.93
SRF Loan Interest Payable	0.00	19,106.82	0.00	0.00	0.00	19,106.82
SRF Loan Payable #3	0.00	1,657,564.11	0.00	0.00	0.00	1,657,564.11
SRF Loan Interest Payable #3	0.00	23,620.29	0.00	0.00	0.00	23,620.29
SRF Loan Payable #4	0.00	7,341,387.37	0.00	0.00	0.00	7,341,387.37
SRF Loan Interest Payable #4	0.00	87,729.57	0.00	0.00	0.00	87,729.57
SRF LOAN #5 PAYABLE	0.00	4,505,705.04	0.00	0.00	0.00	4,505,705.04
SRF LOAN #5 INTEREST PAYABLE	0.00	51,365.04	0.00	0.00	0.00	51,365.04
Total BONDS PAYABLE	0.00	15,444,448.98	0.00	0.00	0.00	15,444,448.98
Total LONG TERM LIABILITIES	0.00	15,444,448.98	0.00	0.00	0.00	15,444,448.98
Total LIABILITIES	166,147.32	16,326,088.16	214,331.23	1,894.14	9,402.61	16,863,262.96

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
FUND EQUITY							
CONTRIBUTED CAPITAL							
CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
Total CONTRIBUTED CAPITAL	0.00	815,873.22	536,502.18	0.00	0.00	0.00	1,352,375.40
RETAINED EARNINGS							
RETAINED EARNINGS	5,998,758.17	27,876,145.17	1,784,264.17	1,096,210.98	0.00	13,324.58	36,768,703.07
Total RETAINED EARNINGS	5,998,758.17	27,876,145.17	1,784,264.17	1,096,210.98	0.00	13,324.58	36,768,703.07
FUND BALANCE - UNRESERVED	575,581.68	2,282,888.11	2,448,094.42	0.00	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	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	0.00	1,579,762.79
Total INVESTMENT IN GENERAL FIXED ASSETS	0.00	691,759.85	888,002.94	0.00	0.00	0.00	1,579,762.79
EXCESS REVENUE OVER EXPENDITURES							
ADVALOREM TAXES	862,731.75	0.00	0.00	0.00	0.00	0.00	862,731.75
PERSONAL PROPERTY TAX	11,223.92	0.00	0.00	0.00	0.00	0.00	11,223.92
ADVALOREM MAKE-UP	650,832.74	0.00	0.00	0.00	0.00	0.00	650,832.74
STATE TAX DISTRIBUTION	1,022,530.06	0.00	0.00	0.00	0.00	0.00	1,022,530.06
STUD GRANT	0.00	33,177.73	0.00	0.00	0.00	0.00	33,177.73
USER FEES - RESIDENTIAL	0.00	5,158,154.83	2,621,567.01	631,619.88	0.00	0.00	8,411,341.72
RESIDENTIAL TIER 1 CONSUMPTION	0.00	564,078.55	50,752.96	0.00	0.00	0.00	614,831.51
RESIDENTIAL TIER 2 CONSUMPTION	0.00	125,160.02	0.00	0.00	0.00	0.00	125,160.02
RESIDENTIAL TIER 3 CONSUMPTION	0.00	163,094.51	0.00	0.00	0.00	0.00	163,094.51
RESIDENTIAL FIRE PROTECTION	0.00	118,730.88	0.00	0.00	0.00	0.00	118,730.88
USER FEES - COMMERCIAL	0.00	533,475.10	64,779.46	58,455.00	0.00	0.00	656,709.56
COMMERCIAL FIRE PROTECTION	0.00	140,607.93	0.00	0.00	0.00	0.00	140,607.93
COMMERCIAL CONSUMPTION	0.00	210,235.42	43,300.41	0.00	0.00	0.00	253,535.83
PENALTIES ON USER FEES	0.00	82,573.93	32,656.36	9,833.29	0.00	0.00	125,063.58
SERVICE CHARGES	0.00	26,344.14	0.00	0.00	0.00	0.00	26,344.14
RETURN CHECK FEES	0.00	794.01	0.00	0.00	0.00	0.00	794.01

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
CONNECTION FEES	0.00	160,250.00	40,200.00	0.00	0.00	0.00	200,450.00
INTEREST ON INVESTMENTS	26,143.68	35,405.96	17,349.19	4,608.76	0.00	0.00	83,507.59
TRANSFER FEE REVENUE	0.00	17,637.27	7,425.55	1,762.93	0.00	0.00	26,825.75
PLAN REVIEW FEE	0.00	5,500.00	3,250.00	0.00	0.00	0.00	8,750.00
SERVLINE ADMIN REVENUE	0.00	2,666.32	0.00	0.00	0.00	0.00	2,666.32
SERVLINE LOSS INSURANCE	0.00	53,626.55	0.00	0.00	0.00	0.00	53,626.55
SERVLINE LINE INSURANCE	0.00	3,277.01	0.00	0.00	0.00	0.00	3,277.01
RENTAL INCOME	0.00	0.00	0.00	0.00	12,915.68	138,028.46	150,944.14
OTHER REVENUE	19,503.90	56,116.35	8,887.98	3,293.29	0.00	115.94	87,917.46
PAYROLL - MANAGER	(75,339.99)	(255,912.79)	(119,246.92)	(51,765.35)	0.00	0.00	(502,265.05)
PAYROLL - MAINTENANCE	(72,037.63)	(486,177.76)	0.00	(51,455.49)	0.00	0.00	(609,670.88)
PAYROLL - OFFICE	(32,612.73)	(86,967.92)	(65,225.73)	(32,612.37)	0.00	0.00	(217,418.75)
EMPLOYEE BENEFITS - FICA/MEDIC	(2,443.27)	(12,880.57)	(2,976.07)	(1,850.28)	0.00	0.00	(20,150.19)
EMPLOYEE BENEFITS - MED. INS	(76,933.62)	(285,227.02)	(64,060.40)	(57,512.38)	0.00	0.00	(483,733.42)
EMPLOYEE BENEFITS - PERS	(38,899.65)	(188,489.39)	(41,487.97)	(28,217.12)	0.00	0.00	(297,094.13)
EMPLOYEE BENEFITS - SIIS	(1,903.90)	(5,703.19)	(536.15)	(1,411.90)	0.00	0.00	(9,555.14)
SEP/IRA	(577.10)	(2,116.02)	(525.51)	(398.66)	0.00	0.00	(3,617.29)
UNIFORMS	(1,417.24)	(6,964.85)	(320.70)	(899.52)	0.00	0.00	(9,602.31)
OPEB EXPENSE	(65,413.80)	(299,034.18)	(56,068.92)	(46,724.04)	0.00	0.00	(467,240.94)
ACCURED LEAVE EXPENSE	10,584.38	(1,163.45)	6,938.72	8,812.17	0.00	0.00	25,171.82
OTHER PAYROLL EXPENSES	(582.05)	(3,074.84)	(452.52)	(419.03)	0.00	0.00	(4,528.44)
CAR ALLOWANCE EXPENSE	1,445.49	5,920.08	1,710.66	560.26	0.00	0.00	9,636.49
ACCOUNTING	(2,542.78)	(30,513.39)	(15,256.70)	(2,542.78)	0.00	0.00	(50,855.65)
LEGAL	(15,263.19)	(31,006.03)	(16,801.76)	(4,422.78)	0.00	0.00	(67,493.76)
ENGINEERING & SURVEYING	(36,576.61)	(13,725.20)	(2,832.58)	(359.11)	0.00	0.00	(53,493.50)
EROSION AND DRAINAGE	(2,042.79)	0.00	0.00	0.00	0.00	0.00	(2,042.79)
ROAD MAINTENANCE & SUPPLIES	(536,858.20)	0.00	0.00	0.00	0.00	0.00	(536,858.20)
SNOW REMOVAL - PLOWING	0.00	0.00	0.00	(394,262.92)	0.00	0.00	(394,262.92)
SNOW REMOVAL - SANDING	0.00	0.00	0.00	(30,682.90)	0.00	0.00	(30,682.90)
SNOW REMOVAL ANTI/DE ICING	0.00	0.00	0.00	(2,273.76)	0.00	0.00	(2,273.76)
DCLTSA PRO-RATA M & O	0.00	0.00	(1,034,291.00)	0.00	0.00	0.00	(1,034,291.00)
DCLTSA ASSESSMENTS	0.00	0.00	(632,264.00)	0.00	0.00	0.00	(632,264.00)
BAD DEBTS	(42.17)	(20,110.76)	(15,982.40)	(6,215.58)	0.00	0.00	(42,350.91)
BANK CHARGES	(1.75)	(66,185.90)	(45,352.32)	(11,070.44)	0.00	0.00	(122,610.41)
BUILDING REPAIRS AND MAINT.	(1,662.43)	(5,355.70)	(2,208.06)	(366.70)	(720.34)	(10,695.16)	(21,008.39)
COMPUTER EXPENSE	(2,609.35)	(75,973.24)	(25,908.74)	(6,411.60)	0.00	0.00	(110,902.93)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
DUES & SUBSCRIPTIONS	(472.65)	(10,985.70)	(4,262.52)	(481.65)	0.00	0.00	(16,202.52)
EQUIP.	(240.80)	(22,614.62)	(189,745.08)	(37.18)	0.00	0.00	(212,637.68)
SUPPLIES/MAINT./REPAIRS							
EQUIPMENT RENTAL	(283.86)	(8,337.02)	(3,839.16)	(825.76)	(25.40)	(291.35)	(13,602.55)
FIELD SUPPLIES, TOOLS & SIGNS	(3,044.57)	0.00	0.00	(8,804.48)	0.00	0.00	(11,849.05)
SECURITY EXPENSE	(21.96)	(10,861.64)	(9,911.43)	(21.96)	0.00	0.00	(20,816.99)
INSURANCE AND BONDS	(6,772.41)	(181,310.64)	(40,622.44)	(6,772.41)	(175.77)	(2,746.42)	(238,400.09)
SAFETY EQUIPMENT	(197.70)	(728.29)	0.00	(141.21)	0.00	0.00	(1,067.20)
INVENTORY PARTS	0.00	(6,379.28)	(483.90)	0.00	0.00	0.00	(6,863.18)
METER REPAIR & MAINT	0.00	(5,105.91)	0.00	0.00	0.00	0.00	(5,105.91)
LIEN FEES	0.00	(167.00)	0.00	0.00	0.00	0.00	(167.00)
MISCELLANEOUS EXPENDITURES	(8,400.45)	(16,811.37)	(13,310.99)	(3,392.53)	(956.48)	(11,046.45)	(53,918.27)
OFFICE JANITORIAL	(2,406.87)	(12,691.53)	(6,344.52)	(1,057.59)	(813.25)	(9,450.12)	(32,763.88)
OFFICE AND FACILITIES RENT	(5,831.02)	(69,972.14)	(34,986.05)	(5,831.02)	0.00	0.00	(116,620.23)
OFFICE SUPPLIES	(1,329.55)	(15,003.16)	(7,838.54)	(1,442.35)	(142.67)	(460.88)	(26,217.15)
PERMITS AND FEES	(126.86)	(11,708.02)	(761.16)	(1,126.86)	0.00	0.00	(13,722.90)
POSTAGE	0.00	(8,641.01)	(5,948.50)	(1,440.18)	0.00	0.00	(16,029.69)
PUBLICATION CHARGES	(2,197.19)	(2,714.44)	(1,304.05)	(1,738.80)	0.00	0.00	(7,954.48)
SHOP SUPPLIES/SMALL TOOLS	0.00	(3,955.50)	0.00	0.00	0.00	0.00	(3,955.50)
TELEPHONE	(328.36)	(23,671.11)	(2,911.88)	(328.36)	0.00	0.00	(27,239.71)
TRAINING AND SEMINARS	(821.38)	(4,857.11)	(1,816.32)	(777.88)	0.00	0.00	(8,272.69)
TRAVEL	(303.50)	(1,754.62)	(696.85)	(200.68)	0.00	0.00	(2,955.65)
BUSINESS MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRUSTEE FEES	(2,925.00)	(35,100.00)	(17,550.00)	(2,925.00)	0.00	0.00	(58,500.00)
UTILITIES - GAS & ELECTRIC	(3,109.90)	(255,836.58)	(24,160.38)	(766.65)	(1,112.31)	(17,649.44)	(302,635.26)
VEHICLE EXP FUEL/OIL/SUPP	(10,952.47)	(49,464.77)	0.00	(7,792.79)	0.00	0.00	(68,210.03)
VEH EXP R&M	(9,322.86)	(11,411.47)	0.00	(3,752.52)	0.00	0.00	(24,486.85)
WATER MONITORING/SAMPLING	0.00	(21,331.00)	0.00	0.00	0.00	0.00	(21,331.00)
WATER/SEWER SHED MANAGMENT	0.00	(24,262.00)	0.00	0.00	0.00	0.00	(24,262.00)
WATER DIST SYSTEM EXPENSE	0.00	(67,233.46)	0.00	0.00	0.00	0.00	(67,233.46)
WATER TREATMENT SYSTEM EXP	0.00	(56,788.78)	0.00	0.00	0.00	0.00	(56,788.78)
INTEREST EXPENSE	(5.27)	(598,304.67)	(31.63)	(5.27)	0.00	0.00	(598,346.84)
CAPITAL OUTLAY	(1,250,086.75)	(143,065.98)	(110,382.22)	(10,648.23)	0.00	0.00	(1,514,183.18)
AMORTIZATION OF BONDS	0.00	(20,696.74)	0.00	0.00	0.00	0.00	(20,696.74)
DEPRECIATION EXPENSE	0.00	(1,939,262.78)	(101,895.62)	0.00	0.00	0.00	(2,041,158.40)

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Balance Sheet

As of 12/31/2021

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW REMOVAL SPECIAL REVENUE	160 PINERIDGE RENTAL	298 KINGSBURY GRADE RENTAL	Total
LOSS/GAIN ON DISPOSAL OF ASSET	0.00	(1,304.07)	0.00	0.00	0.00	0.00	(1,304.07)
Total EXCESS REVENUE OVER EXPENDITURES	330,054.29	1,977,911.98	178,216.61	(73,240.49)	8,969.46	85,804.58	2,507,716.43
Total FUND EQUITY	6,904,394.14	33,644,578.33	5,835,080.32	1,022,970.49	8,969.46	99,129.16	47,515,121.90

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 10/1/2021 Through 12/31/2021

Combined

	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	117,783.65	123,180.00	(5,396.35)	354,688.21	337,406.00	17,282.21	535,564.00	(180,875.79)	(33.77)%
PERSONAL PROPERTY TAX	1,535.67	0.00	1,535.67	1,560.16	0.00	1,560.16	8,000.00	(6,439.84)	(80.50)%
ADVALOREM MAKE-UP	88,854.33	100,783.00	(11,928.67)	287,571.81	276,058.00	(8,486.19)	438,189.00	(170,617.19)	(38.94)%
STATE TAX DISTRIBUTION	168,365.49	168,366.00	(0.51)	336,730.98	336,731.00	(0.02)	673,462.00	(336,731.02)	(50.00)%
Total TAXES	376,539.14	392,329.00	(15,789.86)	960,551.16	950,195.00	10,356.16	1,555,215.00	(694,663.84)	(41.97)%
MISCELLANEOUS									
STPUD GRANT	0.00	0.00	0.00	(0.32)	0.00	(0.32)	0.00	(0.32)	0.00%
INTEREST ON INVESTMENTS	6,207.99	12,331.00	(6,123.01)	12,806.49	24,663.00	(11,856.51)	49,325.00	(36,518.51)	(74.04)%
PLAN REVIEW FEE	750.00	150.00	600.00	1,750.00	1,350.00	400.00	2,750.00	(1,000.00)	(36.36)%
RENTAL INCOME	30,253.40	0.00	30,253.40	59,840.07	0.00	59,840.07	0.00	59,840.07	0.00%
OTHER REVENUE	1,883.00	41,539.00	(39,656.00)	15,744.98	83,078.00	(67,333.02)	166,155.00	(150,410.02)	(90.52)%
Total MISCELLANEOUS	39,094.39	54,020.00	(14,925.61)	89,941.22	109,091.00	(19,149.78)	218,230.00	(128,288.78)	(58.79)%
USER FEES									
USER FEES - RESIDENTIAL	1,412,155.24	1,408,620.00	3,535.24	2,819,910.42	2,817,238.00	2,672.42	5,634,479.00	(2,814,568.58)	(49.95)%
RESIDENTIAL TIER 1	71,662.65	89,700.00	(18,037.35)	189,926.18	230,160.00	(40,233.82)	423,000.00	(233,073.82)	(55.10)%
CONSUMPTION									
RESIDENTIAL TIER 2	6,438.65	9,240.00	(2,801.35)	44,448.06	56,280.00	(11,831.94)	84,000.00	(39,551.94)	(47.09)%
CONSUMPTION									
RESIDENTIAL TIER 3	5,312.39	5,040.00	272.39	51,461.56	56,880.00	(5,418.44)	72,000.00	(20,538.44)	(28.53)%
CONSUMPTION									
RESIDENTIAL FIRE	19,945.92	19,378.00	567.92	39,594.99	38,757.00	837.99	77,515.00	(37,920.01)	(48.92)%
PROTECTION									
USER FEES - COMMERCIAL	111,490.05	111,555.00	(64.95)	221,292.14	223,110.00	(1,817.86)	446,225.00	(224,932.86)	(50.41)%
COMMERCIAL FIRE	23,534.34	23,534.00	0.34	47,068.68	47,068.00	0.68	94,137.00	(47,068.32)	(50.00)%
PROTECTION									
COMMERCIAL CONSUMPTION	27,575.57	75,500.00	(47,924.43)	70,466.31	133,400.00	(62,933.69)	199,600.00	(129,133.69)	(64.70)%
PENALTIES ON USER FEES	18,881.68	18,402.00	479.68	38,036.17	36,804.00	1,232.17	73,608.00	(35,571.83)	(48.33)%
SERVICE CHARGES	3,208.04	4,050.00	(841.96)	7,043.91	8,100.00	(1,056.09)	16,200.00	(9,156.09)	(56.52)%
RETURN CHECK FEES	100.00	120.00	(20.00)	260.00	240.00	20.00	480.00	(220.00)	(45.83)%
CONNECTION FEES	(5,450.00)	1,200.00	(6,650.00)	(9,250.00)	13,200.00	(22,450.00)	16,200.00	(25,450.00)	(157.10)%
TRANSFER FEE REVENUE	2,850.00	3,599.00	(749.00)	5,100.00	7,197.00	(2,097.00)	14,400.00	(9,300.00)	(64.58)%
SERVLIN ADMIN REVENUE	447.67	444.00	3.67	893.59	885.00	8.59	1,773.00	(879.41)	(49.60)%
SERVLIN LOSS INSURANCE	7,330.89	9,216.00	(1,885.11)	16,616.13	18,432.00	(1,815.87)	36,865.00	(20,248.87)	(54.93)%
SERVLIN LINE INSURANCE	556.48	540.00	16.48	1,102.08	1,080.00	22.08	2,165.00	(1,062.92)	(49.10)%
Total USER FEES	1,706,039.57	1,780,138.00	(74,098.43)	3,543,970.22	3,688,831.00	(144,860.78)	7,192,647.00	(3,648,676.78)	(50.73)%
Total REVENUES	2,121,673.10	2,226,487.00	(104,813.90)	4,594,462.60	4,748,117.00	(153,654.40)	9,066,092.00	(4,471,629.40)	(49.32)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	78,311.30	77,502.00	(809.30)	162,084.50	154,999.00	(7,085.50)	310,015.00	147,930.50	47.72%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 10/1/2021 Through 12/31/2021

** Combined **

	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
PAYROLL - MAINTENANCE	114,736.26	123,914.00	9,177.74	216,365.26	247,828.00	31,462.74	495,660.00	279,294.74	56.35%
PAYROLL - OFFICE	39,114.84	40,161.00	1,046.16	78,862.70	80,319.00	1,456.30	160,646.00	81,763.30	50.91%
EMPLOYEE BENEFITS - FICA/MEDIC	3,275.44	3,645.00	369.56	6,796.78	7,288.00	491.22	14,577.00	7,780.22	53.37%
EMPLOYEE BENEFITS - MED. INS	74,091.24	99,750.00	25,658.76	153,840.81	199,497.00	45,656.19	398,995.00	245,154.19	61.44%
EMPLOYEE BENEFITS - PERS	49,011.33	62,100.00	13,088.67	100,802.29	124,196.00	23,393.71	248,397.00	147,594.71	59.42%
EMPLOYEE BENEFITS - SIIS	1,330.75	1,910.00	579.25	3,627.57	3,817.00	189.43	7,643.00	4,015.43	52.54%
SEP/IRA	294.84	402.00	107.16	670.22	802.00	131.78	1,616.00	945.78	58.53%
UNEMPLOYMENT BENEFITS	0.00	780.00	780.00	0.00	1,580.00	1,580.00	3,120.00	3,120.00	100.00%
UNIFORMS	2,226.28	0.00	(2,226.28)	3,641.85	3,631.00	(10.85)	7,280.00	3,618.15	49.84%
OPEB EXPENSE	77,873.49	13,315.00	(64,558.49)	155,746.98	26,629.00	(129,117.98)	53,269.00	(102,477.98)	(192.38)%
ACCRUED LEAVE EXPENSE	2,798.74	5,874.00	3,075.26	(9,011.54)	11,750.00	20,761.54	23,500.00	32,511.54	138.35%
OTHER PAYROLL EXPENSES	571.40	1,799.00	1,227.60	1,174.41	3,599.00	2,424.59	4,000.00	2,825.59	70.64%
CAR ALLOWANCE EXPENSE	(881.66)	(3,921.00)	(3,039.34)	(1,870.41)	(7,842.00)	(5,971.59)	(15,684.00)	(13,813.59)	88.07%
Total PAYROLL RELATED EXPENSES	442,754.25	427,231.00	(15,523.25)	872,731.42	858,073.00	(14,658.42)	1,713,014.00	840,282.58	49.05%
OPERATING EXPENSES									
ACCOUNTING	11,803.65	15,500.00	3,696.35	26,803.65	31,000.00	4,196.35	31,000.00	4,196.35	13.54%
LEGAL	12,032.75	13,250.00	1,217.25	24,072.25	26,500.00	2,427.75	53,000.00	28,927.75	54.58%
LEGAL - LABOR NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00	28,000.00	100.00%
ENGINEERING & SURVEYING	7,376.00	62,000.00	54,624.00	27,838.00	124,503.00	96,665.00	248,500.00	220,662.00	88.80%
EROSION AND DRAINAGE	2,042.79	0.00	(2,042.79)	2,042.79	1,500.00	(542.79)	2,500.00	457.21	18.29%
ROAD MAINTENANCE & SUPPLIES	22,754.17	44,114.00	21,359.83	23,350.57	110,228.00	86,877.43	860,599.00	837,248.43	97.29%
SNOW REMOVAL - PLOWING	203,300.00	220,000.00	16,700.00	203,300.00	220,000.00	16,700.00	675,000.00	471,700.00	69.88%
SNOW REMOVAL - SANDING	10,406.27	21,500.00	11,093.73	10,406.27	21,500.00	11,093.73	75,000.00	64,593.73	86.12%
SNOW REMOVAL ANTI/IDE ICING	0.00	2,200.00	2,200.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	204,325.00	204,325.00	0.00	342,895.00	408,650.00	65,755.00	817,300.00	474,405.00	58.05%
DCLTSA ASSESSMENTS	113,518.00	114,018.00	500.00	227,036.00	228,036.00	1,000.00	456,072.00	229,036.00	50.22%
BAD DEBTS	0.00	20,841.00	20,841.00	0.00	20,841.00	20,841.00	20,841.00	20,841.00	100.00%
BANK CHARGES	19,689.35	19,543.00	(146.35)	39,926.04	39,087.00	(839.04)	78,174.00	38,247.96	48.93%
BUILDING REPAIRS AND MAINT.	2,486.65	30,502.00	28,015.35	8,324.37	61,005.00	52,680.63	122,014.00	113,689.63	93.18%
COMPUTER EXPENSE	17,469.49	23,146.00	5,676.51	39,973.71	40,882.00	908.29	74,110.00	34,136.29	46.06%
DUES & SUBSCRIPTIONS	365.00	545.00	180.00	10,029.18	4,147.00	(5,882.18)	7,016.00	(3,013.18)	(42.95)%
EQUIP.	31,963.66	48,646.00	16,682.34	67,939.37	97,393.00	29,453.63	194,687.00	126,747.63	65.10%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	2,800.14	2,995.00	194.86	6,653.78	5,994.00	(659.78)	11,990.00	5,336.22	44.51%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 10/1/2021 Through 12/31/2021

** Combined **

	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
FIELD SUPPLIES, TOOLS & SIGNS	220.59	2,150.00	1,929.41	220.59	29,300.00	29,079.41	29,630.00	29,409.41	99.26%
SECURITY EXPENSE	3,864.78	4,158.00	293.22	7,471.00	7,979.00	508.00	15,651.00	8,180.00	52.27%
INSURANCE AND BONDS	7,887.37	0.00	(7,887.37)	114,757.60	131,874.00	17,116.40	131,874.00	17,116.40	12.98%
SAFETY EQUIPMENT	110.04	100.00	(10.04)	280.77	700.00	419.23	1,000.00	719.23	71.92%
INVENTORY PARTS	1,546.24	1,250.00	(296.24)	2,837.99	2,500.00	(337.99)	5,500.00	2,862.01	48.40%
METER REPAIR & MAINT	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	100,000.00	100,000.00	100.00%
LIEN FEES	0.00	205.00	205.00	0.00	410.00	410.00	820.00	820.00	100.00%
MISCELLANEOUS EXPENDITURES	3,369.43	7,307.00	3,937.57	20,680.92	14,620.00	(6,060.92)	29,232.00	8,551.08	29.25%
OFFICE JANITORIAL	5,283.66	4,861.00	(422.66)	9,953.68	9,721.00	(232.68)	19,442.00	9,488.32	48.80%
OFFICE AND FACILITIES RENT	16,249.20	18,749.00	2,499.80	42,217.70	37,495.00	(4,722.70)	74,997.00	32,779.30	43.71%
OFFICE SUPPLIES	2,509.19	6,025.00	3,515.81	7,797.01	12,051.00	4,253.99	24,107.00	16,309.99	67.66%
PERMITS AND FEES	2,385.54	2,713.00	327.46	5,217.31	5,365.00	147.69	9,590.00	4,372.69	45.60%
POSTAGE	4,000.00	2,000.00	(2,000.00)	6,000.00	6,000.00	0.00	12,000.00	6,000.00	50.00%
PUBLICATION CHARGES	179.00	0.00	(179.00)	1,960.18	0.00	(1,960.18)	5,300.00	3,339.82	63.02%
SHOP SUPPLIES/SMALL TOOLS	947.55	1,750.00	802.45	1,686.24	3,500.00	1,813.76	7,000.00	5,313.76	75.91%
TELEPHONE	4,236.27	4,506.00	269.73	9,001.07	9,013.00	11.93	18,020.00	9,018.93	50.05%
TRAINING AND SEMINARS	1,360.00	9,104.00	7,744.00	4,920.00	18,206.00	13,286.00	36,420.00	31,500.00	86.49%
TRAVEL	1,077.65	5,275.00	4,197.35	2,955.65	10,546.00	7,590.35	21,100.00	18,144.35	85.99%
TRUSTEE FEES	9,750.00	9,749.00	(1.00)	19,500.00	19,500.00	0.00	39,000.00	19,500.00	50.00%
UTILITIES - GAS & ELECTRIC	51,504.25	56,480.00	4,975.75	107,874.81	122,792.00	14,917.19	247,790.00	139,915.19	56.47%
VEHICLE EXP FUEL/OIL/SUPP	13,780.61	29,103.00	15,322.39	24,853.28	58,204.00	33,350.72	116,408.00	91,554.72	78.65%
VEH EXP R&M	5,429.74	9,747.00	4,317.26	5,819.55	19,495.00	13,675.45	38,988.00	33,168.45	85.07%
WATER	3,841.00	3,530.00	(311.00)	7,816.00	7,060.00	(756.00)	14,120.00	6,304.00	44.65%
MONITORING/SAMPLING									
WATER/SEWER SHED MANAGEMENT	0.00	2,895.00	2,895.00	11,580.00	5,790.00	(5,790.00)	11,580.00	0.00	0.00%
WATER DIST SYSTEM EXPENSE	2,678.82	19,755.00	17,076.18	9,014.57	39,510.00	30,495.43	79,020.00	70,005.43	88.59%
WATER TREATMENT SYSTEM EXP	3,085.56	16,778.00	13,692.44	15,054.85	33,555.00	18,500.15	67,110.00	52,055.15	77.57%
AMORTIZATION OF BONDS	3,243.09	3,553.00	309.91	6,486.18	7,105.00	618.82	14,211.00	7,724.82	54.36%
DEPRECIATION EXPENSE	342,053.93	341,613.00	(440.93)	684,617.34	683,226.00	(1,391.34)	1,366,454.00	681,836.66	49.90%
Total OPERATING EXPENSES	1,152,916.43	1,407,481.00	254,564.57	2,191,165.27	2,742,183.00	551,017.73	6,298,767.00	4,107,801.73	65.21%
OTHER EXPENSES									
INTEREST EXPENSE	94,641.87	97,153.00	2,511.13	189,218.37	194,306.00	5,087.63	388,612.00	199,393.63	51.31%
CAPITAL OUTLAY	242,304.91	367,318.00	125,013.09	275,590.35	700,806.00	425,215.65	6,948,000.00	6,672,409.65	96.03%
Total OTHER EXPENSES	336,946.78	464,471.00	127,524.22	464,808.72	895,112.00	430,303.28	7,336,612.00	6,871,803.28	93.66%
Total EXPENDITURES	1,932,617.46	2,299,183.00	366,565.54	3,528,705.41	4,495,368.00	966,662.59	15,348,393.00	11,819,687.59	77.01%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

From 10/1/2021 Through 12/31/2021

* Combined *

	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
EXCESS REVENUE OVER EXPENDITURES	189,055.64	(72,696.00)	261,751.64	1,065,757.19	252,749.00	813,008.19	(6,282,301.00)	7,348,058.19	(116.96)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - GENERAL FUND
From 10/1/2021 Through 12/31/2021

	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	117,783.65	123,180.00	(5,396.35)	354,688.21	337,406.00	17,282.21	497,052.00	(142,363.79)	(28.64)%
PERSONAL PROPERTY TAX	1,535.67	0.00	1,535.67	1,580.16	0.00	1,580.16	8,000.00	(6,439.84)	(80.50)%
ADVALOREM MAKE-UP	88,854.33	100,783.00	(11,928.67)	267,571.81	276,058.00	(8,486.19)	406,679.00	(139,107.19)	(34.21)%
STATE TAX DISTRIBUTION	168,365.49	168,366.00	(0.51)	336,730.98	336,731.00	(0.02)	639,366.00	(302,635.02)	(47.33)%
Total TAXES	376,539.14	392,329.00	(15,789.86)	960,551.16	950,195.00	10,356.16	1,551,097.00	(590,545.84)	(38.07)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	1,924.48	3,576.00	(1,651.52)	3,756.18	7,152.00	(3,395.82)	108,800.00	(105,043.82)	(96.55)%
OTHER REVENUE	125.00	31,732.00	(31,607.00)	474.00	63,465.00	(62,991.00)	1,000.00	(526.00)	(52.60)%
Total MISCELLANEOUS	2,049.48	35,308.00	(33,258.52)	4,230.18	70,617.00	(66,386.82)	109,800.00	(105,569.82)	(96.15)%
Total REVENUES	378,588.62	427,637.00	(49,048.38)	964,781.34	1,020,812.00	(56,030.66)	1,660,897.00	(696,115.66)	(41.91)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	11,746.73	11,625.00	(121.73)	24,312.73	23,250.00	(1,062.73)	50,252.00	25,939.27	51.62%
PAYROLL - MAINTENANCE	10,378.47	16,280.00	5,901.53	20,505.51	32,558.00	12,052.49	57,156.00	36,650.49	64.12%
PAYROLL - OFFICE	5,867.20	6,024.00	156.80	11,829.36	12,047.00	217.64	20,225.00	8,395.64	41.51%
EMPLOYEE BENEFITS - FICA/MEDIC	353.22	498.00	144.78	781.04	996.00	214.96	1,903.00	1,121.96	58.96%
EMPLOYEE BENEFITS - MED. INS	9,004.71	15,297.00	6,292.29	21,012.61	30,594.00	9,581.39	55,839.00	34,826.39	62.37%
EMPLOYEE BENEFITS - PERS	5,914.54	8,508.00	2,593.46	12,953.57	17,013.00	4,059.43	34,826.00	21,872.43	62.80%
EMPLOYEE BENEFITS - SIIS	385.11	285.00	(100.11)	879.25	570.00	(309.25)	1,143.00	263.75	23.08%
SEP/IRA	23.42	59.00	35.58	71.38	116.00	44.62	636.00	564.62	88.78%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	16,380.00	16,380.00	100.00%
UNIFORMS	409.05	0.00	(409.05)	588.42	582.00	(6.42)	1,164.00	575.58	49.45%
OPEB EXPENSE	10,902.30	1,758.00	(9,144.30)	21,804.60	3,516.00	(18,288.60)	7,038.00	(14,766.60)	(209.81)%
ACCRUED LEAVE EXPENSE	(400.36)	1,125.00	1,525.36	(2,086.11)	2,250.00	4,336.11	4,500.00	6,586.11	146.36%
OTHER PAYROLL EXPENSES	154.80	75.00	(79.80)	273.50	150.00	(123.50)	300.00	26.50	8.83%
CAR ALLOWANCE EXPENSE	(132.25)	(303.00)	(170.75)	(280.56)	(606.00)	(325.44)	(2,708.00)	(2,427.44)	89.64%
Total PAYROLL RELATED EXPENSES	54,606.94	61,231.00	6,624.06	112,645.30	123,036.00	10,390.70	248,654.00	196,008.70	54.70%
OPERATING EXPENSES									
ACCOUNTING	590.18	775.00	184.82	1,340.18	1,550.00	209.82	1,150.00	(190.18)	(16.54)%
LEGAL	3,338.57	662.00	(2,676.57)	5,937.35	1,325.00	(4,612.35)	2,050.00	(3,887.35)	(189.63)%
ENGINEERING & SURVEYING	6,967.50	7,749.00	781.50	15,889.60	15,500.00	(389.60)	24,301.00	8,411.40	34.61%
EROSION AND DRAINAGE	2,042.79	0.00	(2,042.79)	2,042.79	1,500.00	(542.79)	2,500.00	457.21	18.29%
ROAD MAINTENANCE & SUPPLIES	22,754.17	44,114.00	21,359.83	23,350.57	110,228.00	86,877.43	663,688.00	640,337.43	96.48%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - GENERAL FUND
From 10/1/2021 Through 12/31/2021

	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
BUILDING REPAIRS AND MAINT.	26.23	28,362.00	28,335.77	109.38	56,724.00	56,614.62	18.00	(91.38)	(507.67)%
COMPUTER EXPENSE	297.23	636.00	338.77	714.55	1,273.00	558.45	2,599.00	1,884.45	72.51%
DUES & SUBSCRIPTIONS	0.00	31.00	31.00	199.18	199.00	(0.18)	316.00	116.82	36.97%
EQUIP.	148.96	1,374.00	1,225.04	152.08	2,750.00	2,597.92	5,500.00	5,347.92	97.23%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	38.88	126.00	87.12	77.76	255.00	177.24	200.00	122.24	61.12%
FIELD SUPPLIES, TOOLS & SIGNS	220.59	2,150.00	1,929.41	220.59	20,300.00	20,079.41	22,630.00	22,409.41	99.03%
SECURITY EXPENSE	0.00	0.00	0.00	3.93	0.00	(3.93)	0.00	(3.93)	0.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,575.26	8,729.00	5,153.74	3,195.00	(380.26)	(11.90)%
SAFETY EQUIPMENT	16.45	0.00	(16.45)	56.29	500.00	443.71	0.00	(56.29)	0.00%
MISCELLANEOUS EXPENDITURES	55.20	3,209.00	3,153.80	1,915.27	6,416.00	4,500.73	300.00	(1,615.27)	(538.42)%
OFFICE JANITORIAL	162.63	2,910.00	2,747.37	302.38	5,820.00	5,517.62	411.00	108.62	26.43%
OFFICE AND FACILITIES RENT	812.46	936.00	123.54	2,110.89	1,872.00	(238.89)	3,700.00	1,589.11	42.95%
OFFICE SUPPLIES	115.26	353.00	237.74	368.91	707.00	338.09	790.00	421.09	53.30%
PERMITS AND FEES	0.00	0.00	0.00	63.54	67.00	3.46	69.00	5.46	7.91%
PUBLICATION CHARGES	8.95	0.00	(8.95)	944.07	0.00	(944.07)	60.00	(884.07)	(1,473.45)%
TELEPHONE	36.47	42.00	5.53	96.10	84.00	(12.10)	282.00	185.90	65.92%
TRAINING AND SEMINARS	69.00	1,182.00	1,113.00	588.75	2,364.00	1,775.25	4,700.00	4,111.25	87.47%
TRAVEL	146.23	564.00	417.77	303.50	1,125.00	821.50	2,250.00	1,946.50	86.51%
TRUSTEE FEES	487.50	487.00	(0.50)	975.00	975.00	0.00	1,960.00	975.00	50.00%
UTILITIES - GAS & ELECTRIC	145.30	1,525.00	1,379.70	234.00	2,643.00	2,409.00	325.00	91.00	28.00%
VEHICLE EXP FUEL/OIL/SUPP	1,559.30	4,411.00	2,851.70	2,781.68	8,821.00	6,039.32	5,758.00	2,976.32	51.69%
VEH EXP R&M	1,980.68	2,062.00	81.32	2,019.66	4,125.00	2,105.34	5,192.00	3,172.34	61.10%
Total OPERATING EXPENSES	42,020.53	103,660.00	61,639.47	66,373.26	255,852.00	189,478.74	753,934.00	687,560.74	91.20%
OTHER EXPENSES									
INTEREST EXPENSE	3.27	0.00	(3.27)	3.27	0.00	(3.27)	0.00	(3.27)	0.00%
CAPITAL OUTLAY	10,688.00	14,000.00	3,312.00	12,142.15	28,001.00	15,858.85	1,223,119.00	1,210,976.85	99.01%
Total OTHER EXPENSES	10,691.27	14,000.00	3,308.73	12,145.42	28,001.00	15,855.58	1,223,119.00	1,210,973.58	99.01%
Total EXPENDITURES	107,318.74	178,891.00	71,572.26	191,163.96	406,889.00	215,725.02	2,225,707.00	2,034,543.02	91.41%
EXCESS REVENUE OVER EXPENDITURES	271,269.88	248,746.00	22,523.88	773,617.36	613,923.00	159,694.36	(564,810.00)	1,338,427.36	(236.97)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
20 - WATER FUND
From 10/1/2021 Through 12/31/2021

	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									
STIPUD GRANT	0.00	0.00	0.00	(0.32)	0.00	(0.32)	0.00	(0.32)	0.00%
INTEREST ON INVESTMENTS	2,607.36	5,425.00	(2,817.64)	5,542.48	10,861.00	(5,308.52)	112,000.00	(106,457.52)	(95.05)%
PLAN REVIEW FEE	375.00	0.00	375.00	750.00	750.00	0.00	3,000.00	(2,250.00)	(75.00)%
OTHER REVENUE	1,758.00	8,513.00	(6,755.00)	15,270.98	17,025.00	(1,754.02)	20,000.00	(4,729.02)	(23.65)%
Total MISCELLANEOUS	4,740.36	13,938.00	(9,197.64)	21,563.14	28,626.00	(7,062.86)	135,000.00	(113,436.86)	(84.03)%
USER FEES									
USER FEES - RESIDENTIAL	869,167.33	865,587.00	3,580.33	1,734,612.74	1,731,172.00	3,440.74	3,355,651.00	(1,621,038.26)	(48.31)%
RESIDENTIAL TIER 1	68,107.36	82,500.00	(14,392.64)	176,608.27	210,000.00	(33,391.73)	340,000.00	(163,391.73)	(48.06)%
RESIDENTIAL TIER 2	6,438.65	9,240.00	(2,801.35)	44,448.06	56,280.00	(11,831.94)	65,000.00	(20,551.94)	(31.62)%
RESIDENTIAL TIER 3	5,312.39	5,040.00	272.39	51,461.56	56,880.00	(5,418.44)	57,000.00	(5,538.44)	(9.72)%
RESIDENTIAL FIRE	19,945.92	19,378.00	567.92	39,594.99	38,757.00	837.99	72,065.00	(32,490.01)	(45.07)%
PROTECTION	91,147.35	91,146.00	1.35	180,606.74	182,292.00	(1,685.26)	341,052.00	(160,445.26)	(47.04)%
USER FEES - COMMERCIAL	23,534.34	23,534.00	0.34	47,068.68	47,068.00	0.68	91,192.00	(44,123.32)	(48.39)%
COMMERCIAL FIRE	20,980.57	65,600.00	(44,619.43)	56,740.90	113,600.00	(56,859.10)	125,000.00	(68,259.10)	(54.61)%
PROTECTION	12,887.82	11,700.00	1,187.82	26,055.60	23,400.00	2,655.60	45,600.00	(19,544.40)	(42.86)%
PENALTIES ON USER FEES	3,208.04	4,050.00	(841.96)	7,043.91	8,100.00	(1,056.09)	13,200.00	(6,156.09)	(46.64)%
SERVICE CHARGES	100.00	120.00	(20.00)	260.00	240.00	20.00	480.00	(220.00)	(45.83)%
RETURN CHECK FEES	(4,850.00)	0.00	(4,850.00)	(10,450.00)	10,200.00	(20,650.00)	48,700.00	(59,150.00)	(121.46)%
CONNECTION FEES	1,849.50	2,048.00	(198.50)	3,418.50	4,095.00	(676.50)	3,816.00	(397.50)	(10.42)%
TRANSFER FEE REVENUE	447.67	444.00	3.67	893.59	885.00	8.59	1,724.00	(830.41)	(48.17)%
SERVLINE ADMIN REVENUE	7,330.89	9,216.00	(1,885.11)	16,616.13	18,432.00	(1,815.87)	35,744.00	(19,127.87)	(53.51)%
SERVLINE LOSS INSURANCE	556.48	540.00	16.48	1,102.08	1,080.00	22.08	2,270.00	(1,167.92)	(51.45)%
SERVLINE LINE INSURANCE	1,126,164.31	1,190,143.00	(63,978.69)	2,376,081.75	2,502,481.00	(126,399.25)	4,598,514.00	(2,222,432.25)	(48.33)%
Total USER FEES	1,130,904.67	1,204,081.00	(73,176.33)	2,397,644.89	2,531,107.00	(133,462.11)	4,733,514.00	(2,335,869.11)	(49.35)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	40,103.97	39,714.00	(389.97)	82,429.88	79,426.00	(3,003.88)	168,164.00	85,734.12	50.98%
PAYROLL - MAINTENANCE	96,944.59	96,006.00	(938.59)	181,212.95	192,014.00	10,801.05	315,823.00	134,610.05	42.62%
PAYROLL - OFFICE	15,646.04	16,065.00	418.96	31,545.28	32,128.00	582.72	53,933.00	22,387.72	41.51%
EMPLOYEE BENEFITS - FICA/MEDIC	2,278.71	2,286.00	7.29	4,498.58	4,571.00	72.42	8,429.00	3,930.42	46.63%
EMPLOYEE BENEFITS - MED. INS	48,649.41	59,451.00	10,801.59	97,398.45	118,900.00	21,501.55	198,988.00	101,589.55	51.05%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
20 - WATER FUND
From 10/1/2021 Through 12/31/2021

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - PERS	33,936.62	37,404.00	3,467.38	66,459.78	74,808.00	8,348.22	133,699.00	67,239.22	50.29%
EMPLOYEE BENEFITS - SIIIS	466.43	1,383.00	916.57	1,658.88	2,786.00	1,107.12	4,518.00	2,859.12	63.28%
SEPIRA	228.79	237.00	8.21	486.51	474.00	(12.51)	1,882.00	1,395.49	74.15%
UNEMPLOYMENT BENEFITS	0.00	780.00	780.00	0.00	1,580.00	1,580.00	3,120.00	3,120.00	100.00%
UNIFORMS	1,468.23	0.00	(1,468.23)	2,572.22	2,636.00	63.78	5,272.00	2,699.78	51.21%
OPEB EXPENSE	49,839.03	8,044.00	(41,795.03)	99,678.06	16,088.00	(83,590.06)	32,176.00	(67,502.06)	(208.79)%
ACCRUED LEAVE EXPENSE	2,809.98	3,249.00	439.02	(642.09)	6,500.00	7,142.09	10,000.00	10,642.09	106.42%
OTHER PAYROLL EXPENSES	306.01	1,600.00	1,293.99	632.60	3,200.00	2,567.40	750.00	117.40	15.65%
CAR ALLOWANCE EXPENSE	(661.27)	(2,527.00)	(1,865.73)	(1,395.48)	(5,054.00)	(3,658.52)	(10,108.00)	(8,712.52)	86.19%
Total PAYROLL RELATED EXPENSES	292,016.54	263,692.00	(28,324.54)	566,535.62	530,017.00	(36,518.62)	926,646.00	360,110.38	38.86%
OPERATING EXPENSES									
ACCOUNTING	7,082.19	9,300.00	2,217.81	16,082.19	18,600.00	2,517.81	13,800.00	(2,282.19)	(16.54)%
LEGAL	5,034.43	7,950.00	2,915.57	10,916.24	15,900.00	4,983.76	24,600.00	13,683.76	55.63%
ENGINEERING & SURVEYING	268.00	2,687.00	2,429.00	10,587.20	5,375.00	(5,212.20)	9,500.00	(1,087.20)	(11.44)%
BAD DEBTS	0.00	13,953.00	13,953.00	0.00	13,953.00	13,953.00	0.00	0.00	0.00%
BANK CHARGES	10,632.25	10,573.00	(59.25)	21,543.86	21,147.00	(396.86)	33,565.00	12,021.14	35.81%
BUILDING REPAIRS AND MAINT.	440.90	2,064.00	1,623.10	1,709.84	4,130.00	2,420.16	8,260.00	6,550.16	79.30%
COMPUTER EXPENSE	11,121.99	16,500.00	5,378.01	27,408.60	28,500.00	1,091.40	49,868.00	22,459.40	45.04%
DUES & SUBSCRIPTIONS	365.00	85.00	(280.00)	6,745.21	2,955.00	(3,790.21)	4,464.00	(2,281.21)	(51.10)%
EQUIP.	1,985.98	3,675.00	1,689.02	11,159.72	7,350.00	(3,809.72)	31,020.00	19,860.28	64.02%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	1,690.08	1,807.00	116.92	3,941.56	3,615.00	(326.56)	4,091.00	149.44	3.65%
SECURITY EXPENSE	2,232.84	2,375.00	142.16	4,161.02	4,425.00	263.98	5,843.00	1,681.98	28.79%
INSURANCE AND BONDS	7,887.37	0.00	(7,887.37)	83,233.33	100,493.00	17,259.67	97,492.00	14,258.67	14.63%
SAFETY EQUIPMENT	81.83	100.00	18.17	184.27	200.00	15.73	0.00	(184.27)	0.00%
INVENTORY PARTS	1,546.24	1,250.00	(296.24)	2,837.99	2,500.00	(337.99)	5,000.00	2,162.01	43.24%
METER REPAIR & MAINT	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	5,000.00	5,000.00	100.00%
LIEN FEES	0.00	205.00	205.00	0.00	410.00	410.00	0.00	0.00	0.00%
MISCELLANEOUS EXPENDITURES	661.12	1,800.00	1,138.88	6,311.16	3,600.00	(2,711.16)	5,100.00	(1,211.16)	(23.75)%
OFFICE JANITORIAL	1,952.23	1,232.00	(720.23)	3,629.25	2,454.00	(1,165.25)	4,928.00	1,298.75	26.35%
OFFICE AND FACILITIES RENT	9,749.52	11,250.00	1,500.48	25,330.62	22,499.00	(2,831.62)	44,398.00	19,067.38	42.95%
OFFICE SUPPLIES	1,382.88	3,480.00	2,097.12	4,482.30	6,980.00	2,477.70	11,641.00	7,158.70	61.50%
PERMITS AND FEES	1,885.54	2,113.00	227.46	4,208.97	4,225.00	16.03	8,181.00	3,972.03	48.55%
POSTAGE	2,160.00	1,080.00	(1,080.00)	3,240.00	3,240.00	0.00	6,480.00	3,240.00	50.00%
PUBLICATION CHARGES	107.40	0.00	(107.40)	285.52	0.00	(285.52)	300.00	14.48	4.83%
SHOP SUPPLIES/SMALL TOOLS	947.55	1,750.00	802.45	1,686.24	3,500.00	1,813.76	7,000.00	5,313.76	75.91%
TELEPHONE	3,720.45	4,002.00	281.55	7,853.06	8,004.00	150.94	16,224.00	8,370.94	51.60%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

20 - WATER FUND

From 10/1/2021 Through 12/31/2021

	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
TRAINING AND SEMINARS	670.00	5,742.00	5,072.00	2,233.25	11,484.00	9,250.75	22,656.00	20,422.75	90.14%
TRAVEL	643.65	3,351.00	2,707.35	1,754.62	6,702.00	4,947.38	13,404.00	11,649.38	86.91%
TRUSTEE FEES	5,850.00	5,850.00	0.00	11,700.00	11,700.00	0.00	23,400.00	11,700.00	50.00%
UTILITIES - GAS & ELECTRIC	42,645.32	50,458.00	7,812.68	91,729.42	111,886.00	20,156.58	206,020.00	114,290.58	55.48%
VEHICLE EXP FUEL/OIL/SUPP	10,815.30	21,532.00	10,716.70	19,506.57	43,063.00	23,556.43	46,065.00	26,558.43	57.65%
VEH EXP R&M	2,744.72	6,060.00	3,315.28	3,056.57	12,120.00	9,063.43	15,269.00	12,212.43	79.98%
WATER	3,841.00	3,530.00	(311.00)	7,816.00	7,060.00	(756.00)	14,120.00	6,304.00	44.65%
MONITORING/SAMPLING									
WATER/SEWER SHED MANAGEMENT	0.00	2,895.00	2,895.00	11,580.00	5,790.00	(5,790.00)	12,746.00	1,166.00	9.15%
WATER DIST SYSTEM EXPENSE	2,678.82	19,755.00	17,076.18	9,014.57	39,510.00	30,495.43	66,115.00	57,100.43	86.37%
WATER TREATMENT SYSTEM EXP	3,085.56	16,778.00	13,692.44	15,054.85	33,555.00	18,500.15	41,660.00	26,605.15	63.86%
AMORTIZATION OF BONDS	3,243.09	3,553.00	309.91	6,486.18	7,105.00	618.82	16,696.00	10,209.82	61.15%
DEPRECIATION EXPENSE	326,203.12	324,072.00	(2,131.12)	652,384.69	648,144.00	(4,240.69)	1,296,290.00	643,905.31	49.67%
Total OPERATING EXPENSES	475,346.37	563,807.00	88,460.63	1,089,854.87	1,223,164.00	133,309.13	2,171,196.00	1,081,341.13	49.80%
OTHER EXPENSES									
INTEREST EXPENSE	94,615.70	97,153.00	2,537.30	189,192.20	194,305.00	5,113.80	409,048.00	219,855.80	53.75%
CAPITAL OUTLAY	132,077.69	328,318.00	196,240.31	143,065.98	647,805.00	504,739.02	5,539,481.00	5,396,415.02	97.42%
Total OTHER EXPENSES	226,693.39	425,471.00	198,777.61	332,258.18	842,111.00	509,852.82	5,948,529.00	5,616,270.82	94.41%
Total EXPENDITURES	994,056.30	1,252,970.00	258,913.70	1,988,648.67	2,595,292.00	606,643.33	9,046,371.00	7,057,722.33	78.02%
EXCESS REVENUE OVER EXPENDITURES	136,848.37	(48,889.00)	185,737.37	408,996.22	(64,185.00)	473,181.22	(4,312,857.00)	4,721,853.22	(109.48)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
30 - SEWER FUND
From 10/1/2021 Through 12/31/2021

	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	1,303.69	2,712.00	(1,408.31)	2,677.46	5,424.00	(2,746.54)	57,600.00	(54,922.54)	(95.35)%
PLAN REVIEW FEE	375.00	150.00	225.00	1,000.00	600.00	400.00	1,500.00	(500.00)	(33.33)%
OTHER REVENUE	0.00	37.00	(37.00)	0.00	75.00	(75.00)	0.00	0.00	0.00%
Total MISCELLANEOUS	1,678.69	2,899.00	(1,220.31)	3,677.46	6,099.00	(2,421.54)	59,100.00	(55,422.54)	(93.78)%
USER FEES									
USER FEES - RESIDENTIAL	437,618.42	437,643.00	(24.58)	874,597.37	875,286.00	(688.63)	1,749,667.00	(875,068.63)	(50.01)%
RESIDENTIAL TIER 1	3,555.29	7,200.00	(3,644.71)	13,317.91	20,160.00	(6,842.09)	48,000.00	(34,682.09)	(72.25)%
CONSUMPTION									
USER FEES - COMMERCIAL	10,800.20	10,599.00	1.20	21,200.40	21,198.00	2.40	43,488.00	(22,287.60)	(51.25)%
COMMERCIAL CONSUMPTION	6,595.00	9,900.00	(3,305.00)	13,725.41	19,800.00	(6,074.59)	30,000.00	(16,274.59)	(54.25)%
PENALTIES ON USER FEES	4,567.31	5,100.00	(532.69)	9,135.54	10,200.00	(1,064.46)	20,400.00	(11,264.46)	(55.22)%
CONNECTION FEES	(600.00)	1,200.00	(1,800.00)	1,200.00	3,000.00	(1,800.00)	6,000.00	(4,800.00)	(80.00)%
TRANSFER FEE REVENUE	804.75	1,248.00	(443.25)	1,364.25	2,496.00	(1,131.75)	1,998.00	(633.75)	(31.72)%
Total USER FEES	463,140.97	472,890.00	(9,749.03)	934,540.86	952,140.00	(17,599.12)	1,899,553.00	(965,012.12)	(50.80)%
Total REVENUES	464,819.66	475,789.00	(10,969.34)	938,218.34	958,239.00	(20,020.66)	1,958,653.00	(1,020,434.66)	(52.10)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	18,476.54	18,273.00	(203.54)	38,570.43	36,543.00	(2,027.43)	80,986.00	42,415.57	52.37%
PAYROLL - OFFICE	11,734.46	12,048.00	313.54	23,658.86	24,096.00	437.14	40,450.00	16,791.14	41.51%
EMPLOYEE BENEFITS - FICAMEDIC	387.10	483.00	95.90	929.53	966.00	36.47	2,076.00	1,146.47	55.22%
EMPLOYEE BENEFITS - MED. INS	9,496.65	13,374.00	3,877.35	19,665.80	26,748.00	7,082.20	42,442.00	22,776.20	53.66%
EMPLOYEE BENEFITS - PERS	5,133.50	9,693.00	4,559.50	12,253.41	19,385.00	7,131.59	35,904.00	23,650.59	65.87%
EMPLOYEE BENEFITS - SIIS	190.71	35.00	(155.71)	418.11	69.00	(349.11)	137.00	(281.11)	(205.19)%
SEP/IRA	31.04	64.00	32.96	72.60	129.00	56.40	606.00	533.40	88.02%
UNIFORMS	61.20	0.00	(61.20)	104.50	49.00	(55.50)	97.00	(7.50)	(7.73)%
OPEB EXPENSE	9,344.82	1,509.00	(7,835.82)	18,689.64	3,017.00	(15,672.64)	6,034.00	(12,655.64)	(209.74)%
ACCURED LEAVE EXPENSE	353.44	999.00	645.56	(4,221.96)	1,998.00	6,219.96	3,000.00	7,221.96	240.73%
OTHER PAYROLL EXPENSES	15.07	100.00	84.93	86.42	201.00	114.58	0.00	(86.42)	0.00%
CAR ALLOWANCE EXPENSE	(88.14)	(942.00)	(853.86)	(191.21)	(1,884.00)	(1,692.79)	(3,768.00)	(3,576.79)	94.93%
Total PAYROLL RELATED EXPENSES	55,136.39	55,636.00	499.61	110,036.13	111,317.00	1,280.87	207,964.00	97,927.87	47.09%
OPERATING EXPENSES									
ACCOUNTING	3,541.10	4,650.00	1,108.90	8,041.10	9,300.00	1,258.90	6,900.00	(1,141.10)	(16.54)%
LEGAL	2,459.79	3,975.00	1,515.21	5,619.87	7,950.00	2,330.13	12,300.00	6,680.13	54.31%
ENGINEERING & SURVEYING	129.00	51,564.00	51,435.00	1,263.60	103,128.00	101,864.40	5,000.00	3,736.40	74.73%
DCLTSA PRO-RATA M & O	204,325.00	204,325.00	0.00	342,895.00	408,650.00	65,755.00	743,903.00	401,008.00	53.91%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
30 - SEWER FUND
From 10/1/2021 Through 12/31/2021

	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
DCL TSA ASSESSMENTS	113,518.00	114,018.00	500.00	227,036.00	228,036.00	1,000.00	405,228.00	178,192.00	43.97%
BAD DEBTS	0.00	5,540.00	5,540.00	0.00	5,540.00	5,540.00	0.00	0.00	0.00%
BANK CHARGES	7,285.06	7,215.00	(70.06)	14,761.54	14,430.00	(331.54)	22,879.00	8,117.46	35.48%
BUILDING REPAIRS AND MAINT.	157.34	56.00	(101.34)	656.29	113.00	(543.29)	119.00	(537.29)	(451.50)%
COMPUTER EXPENSE	4,718.01	4,232.00	(486.01)	9,497.52	8,464.00	(1,033.52)	15,315.00	5,817.48	37.99%
DUES & SUBSCRIPTIONS	0.00	397.00	397.00	2,885.61	793.00	(2,092.61)	1,490.00	(1,395.61)	(93.67)%
EQUIP.	29,818.72	43,447.00	13,628.28	56,624.45	86,893.00	30,268.55	190,675.00	134,050.55	70.30%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	826.95	873.00	46.05	2,049.72	1,745.00	(304.72)	1,903.00	(146.72)	(7.71)%
SECURITY EXPENSE	1,631.94	1,783.00	151.06	3,302.12	3,564.00	251.88	6,988.00	3,685.88	52.61%
INSURANCE AND BONDS	0.00	0.00	0.00	21,451.56	19,416.00	(2,035.56)	19,171.00	(2,280.56)	(11.90)%
INVENTORY PARTS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	451.17	900.00	448.83	6,426.89	1,800.00	(4,626.89)	1,800.00	(4,626.89)	(257.05)%
OFFICE JANITORIAL	974.92	616.00	(358.92)	1,813.42	1,232.00	(581.42)	2,464.00	650.58	26.40%
OFFICE AND FACILITIES RENT	4,874.76	5,625.00	750.24	12,665.30	11,249.00	(1,416.30)	22,199.00	9,533.70	42.95%
OFFICE SUPPLIES	691.42	1,851.00	1,159.58	2,253.23	3,702.00	1,448.77	6,221.00	3,967.77	63.78%
PERMITS AND FEES	0.00	0.00	0.00	381.26	405.00	23.74	391.00	9.74	2.49%
POSTAGE	1,480.00	740.00	(740.00)	2,220.00	2,220.00	0.00	4,440.00	2,220.00	50.00%
PUBLICATION CHARGES	53.70	0.00	(53.70)	53.70	0.00	(53.70)	190.00	136.30	71.74%
TELEPHONE	442.88	420.00	(22.88)	955.81	840.00	(115.81)	2,304.00	1,348.19	58.52%
TRAINING AND SEMINARS	471.00	1,467.00	996.00	1,463.50	2,934.00	1,470.50	5,718.00	4,254.50	74.41%
TRAVEL	196.87	864.00	667.13	696.85	1,728.00	1,031.15	3,462.00	2,765.15	79.87%
TRUSTEE FEES	2,925.00	2,925.00	0.00	5,850.00	5,850.00	0.00	11,700.00	5,850.00	50.00%
UTILITIES - GAS & ELECTRIC	4,890.92	4,402.00	(488.92)	8,950.85	8,098.00	(852.85)	15,748.00	6,797.15	43.16%
DEPRECIATION EXPENSE	15,850.81	17,541.00	1,690.19	32,232.65	35,082.00	2,849.35	74,839.00	42,606.35	56.93%
Total OPERATING EXPENSES	401,714.36	479,426.00	77,711.64	772,047.84	973,152.00	201,104.16	1,583,827.00	811,779.16	51.25%
OTHER EXPENSES									
INTEREST EXPENSE	19.63	0.00	(19.63)	19.63	0.00	(19.63)	0.00	(19.63)	0.00%
CAPITAL OUTLAY	89,539.22	25,000.00	(64,539.22)	110,382.22	25,000.00	(85,382.22)	228,700.00	118,317.78	51.73%
Total OTHER EXPENSES	89,558.85	25,000.00	(64,558.85)	110,401.85	25,000.00	(85,401.85)	228,700.00	118,298.15	51.73%
Total EXPENDITURES	546,409.60	560,062.00	13,652.40	992,485.82	1,109,469.00	116,983.18	2,020,491.00	1,028,005.18	50.88%
EXCESS REVENUE OVER EXPENDITURES	(81,589.94)	(84,273.00)	2,683.06	(54,267.48)	(151,230.00)	96,962.52	(61,838.00)	7,570.52	(12.24)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - SNOW REMOVAL SPECIAL REVENUE
From 10/1/2021 Through 12/31/2021

	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	372.46	618.00	(245.54)	830.37	1,236.00	(405.63)	16,000.00	(15,169.63)	(94.81)%
OTHER REVENUE	0.00	1,257.00	(1,257.00)	0.00	2,513.00	(2,513.00)	0.00	0.00	0.00%
Total MISCELLANEOUS	372.46	1,875.00	(1,502.54)	830.37	3,749.00	(2,918.63)	16,000.00	(15,169.63)	(94.81)%
USER FEES									
USER FEES - RESIDENTIAL	105,369.49	105,390.00	(20.51)	210,700.31	210,780.00	(79.69)	421,740.00	(211,039.69)	(50.04)%
USER FEES - COMMERCIAL	9,742.50	9,810.00	(67.50)	19,485.00	19,620.00	(135.00)	39,240.00	(18,755.00)	(50.34)%
PENALTIES ON USER FEES	1,426.55	1,602.00	(175.45)	2,845.03	3,204.00	(358.97)	5,280.00	(2,434.97)	(46.12)%
TRANSFER FEE REVENUE	195.75	303.00	(107.25)	317.25	606.00	(288.75)	486.00	(168.75)	(34.72)%
Total USER FEES	116,734.29	117,105.00	(370.71)	233,347.59	234,210.00	(862.41)	466,746.00	(233,398.41)	(50.01)%
Total REVENUES	117,106.75	118,980.00	(1,873.25)	234,177.96	237,959.00	(3,781.04)	482,746.00	(248,568.04)	(51.49)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	7,984.06	7,890.00	(94.06)	16,771.46	15,780.00	(991.46)	35,613.00	18,841.54	52.91%
PAYROLL - MAINTENANCE	7,413.20	11,628.00	4,214.80	14,646.80	23,256.00	8,609.20	40,826.00	26,179.20	64.12%
PAYROLL - OFFICE	5,867.14	6,024.00	156.86	11,829.20	12,048.00	218.80	20,225.00	8,395.80	41.51%
EMPLOYEE BENEFITS - FICA/MEDIC	256.41	378.00	121.59	587.63	755.00	167.37	1,454.00	866.37	59.59%
EMPLOYEE BENEFITS - MED. INS	6,940.47	11,628.00	4,687.53	15,763.95	23,255.00	7,491.05	40,354.00	24,590.05	60.94%
EMPLOYEE BENEFITS - PERS	4,026.67	6,495.00	2,468.33	9,135.53	12,990.00	3,854.47	26,278.00	17,142.47	65.24%
EMPLOYEE BENEFITS - SIIS	288.50	207.00	(81.50)	671.33	412.00	(259.33)	826.00	154.67	18.73%
SEP/IRA	11.59	42.00	30.41	39.73	83.00	43.27	473.00	433.27	91.60%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	11,700.00	11,700.00	100.00%
UNIFORMS	287.80	0.00	(287.80)	376.71	364.00	(12.71)	727.00	350.29	48.18%
OPER EXPENSE	7,787.34	2,004.00	(5,783.34)	15,574.68	4,008.00	(11,566.68)	5,028.00	(10,546.68)	(209.76)%
ACCURED LEAVE EXPENSE	35.68	501.00	465.32	(2,061.38)	1,002.00	3,063.38	2,000.00	4,061.38	203.07%
OTHER PAYROLL EXPENSES	95.52	24.00	(71.52)	181.89	48.00	(133.89)	100.00	(81.89)	(81.89)%
CAR ALLOWANCE EXPENSE	0.00	(149.00)	(149.00)	(3.16)	(298.00)	(294.84)	(1,472.00)	(1,468.84)	99.79%
Total PAYROLL RELATED EXPENSES	40,994.38	46,672.00	5,677.62	83,514.37	93,703.00	10,188.63	184,132.00	100,617.63	54.64%
OPERATING EXPENSES									
ACCOUNTING	590.18	775.00	184.82	1,340.18	1,550.00	209.82	1,160.00	(190.18)	(16.54)%
LEGAL	1,199.96	663.00	(536.96)	1,598.79	1,325.00	(273.79)	2,060.00	451.21	22.01%
ENGINEERING & SURVEYING	21.50	0.00	(21.50)	97.60	500.00	402.40	0.00	(97.60)	0.00%
SNOW REMOVAL - PLOWING	203,300.00	220,000.00	16,700.00	203,300.00	220,000.00	16,700.00	675,000.00	471,700.00	69.88%
SNOW REMOVAL - SANDING	10,406.27	21,500.00	11,093.73	10,406.27	21,500.00	11,093.73	75,000.00	64,593.73	86.12%
SNOW REMOVAL ANTIDE ICING	0.00	2,200.00	2,200.00	0.00	4,400.00	4,400.00	6,600.00	6,600.00	100.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - SNOW REMOVAL SPECIAL REVENUE
From 10/1/2021 Through 12/31/2021

	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
BAD DEBTS	0.00	1,348.00	1,348.00	0.00	1,348.00	1,348.00	0.00	0.00	0.00%
BANK CHARGES	1,772.04	1,755.00	(17.04)	3,620.64	3,510.00	(110.64)	5,565.00	1,944.36	34.94%
BUILDING REPAIRS AND MAINT.	26.23	20.00	(6.23)	109.38	38.00	(71.38)	60.00	(49.38)	(82.30)%
COMPUTER EXPENSE	1,332.26	1,778.00	445.74	2,353.04	2,645.00	291.96	4,093.00	1,739.96	42.51%
DUES & SUBSCRIPTIONS	0.00	32.00	32.00	199.18	200.00	0.82	326.00	126.82	38.90%
EQUIP.	0.00	150.00	150.00	3.12	400.00	396.88	600.00	596.88	99.48%
SUPPLIES/MAINT./REPAIRS									
EQUIPMENT RENTAL	183.30	189.00	5.70	462.88	379.00	(83.88)	409.00	(53.88)	(13.17)%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	0.00	0.00	0.00	9,000.00	9,000.00	8,000.00	8,000.00	100.00%
SECURITY EXPENSE	0.00	0.00	0.00	3.93	0.00	(3.93)	0.00	(3.93)	0.00%
INSURANCE AND BONDS	0.00	0.00	0.00	3,575.26	3,236.00	(339.26)	3,195.00	(380.26)	(11.90)%
SAFETY EQUIPMENT	11.76	0.00	(11.76)	40.21	0.00	(40.21)	0.00	(40.21)	0.00%
MISCELLANEOUS EXPENDITURES	51.45	1,398.00	1,346.55	1,911.52	2,804.00	892.48	5,300.00	3,388.48	63.93%
OFFICE JANITORIAL	162.63	103.00	(59.63)	302.38	205.00	(97.38)	411.00	108.62	26.43%
OFFICE AND FACILITIES RENT	812.46	938.00	125.54	2,110.89	1,875.00	(235.89)	3,699.00	1,588.11	42.93%
OFFICE SUPPLIES	115.26	341.00	225.74	407.22	682.00	274.78	1,150.00	742.78	64.59%
PERMITS AND FEES	500.00	600.00	100.00	563.54	668.00	104.46	668.00	104.46	15.64%
POSTAGE	360.00	180.00	(180.00)	540.00	540.00	0.00	1,080.00	540.00	50.00%
PUBLICATION CHARGES	8.95	0.00	(8.95)	676.89	0.00	(676.89)	65.00	(611.89)	(941.37)%
TELEPHONE	36.47	42.00	5.53	96.10	85.00	(11.10)	282.00	185.90	65.92%
TRAINING AND SEMINARS	150.00	713.00	563.00	634.50	1,424.00	789.50	2,826.00	2,191.50	77.55%
TRAVEL	90.90	496.00	405.10	200.68	991.00	790.32	1,984.00	1,783.32	89.89%
TRUSTEE FEES	487.50	487.00	(0.50)	975.00	975.00	0.00	1,950.00	975.00	50.00%
UTILITIES - GAS & ELECTRIC	145.30	95.00	(50.30)	234.00	165.00	(69.00)	324.00	90.00	27.78%
VEHICLE EXP FUEL/OIL/SUPP	1,406.01	3,160.00	1,753.99	2,565.03	6,320.00	3,754.97	5,758.00	3,192.97	55.45%
VEH EXP R&M	704.34	1,625.00	920.66	743.32	3,250.00	2,506.68	3,943.00	3,199.68	81.15%
Total OPERATING EXPENSES	223,874.77	260,588.00	36,713.23	239,071.55	290,015.00	50,943.45	811,488.00	572,416.45	70.54%
OTHER EXPENSES									
INTEREST EXPENSE	3.27	0.00	(3.27)	3.27	0.00	(3.27)	0.00	(3.27)	0.00%
CAPITAL OUTLAY	10,000.00	0.00	(10,000.00)	10,000.00	0.00	(10,000.00)	5,000.00	(5,000.00)	(100.00)%
Total OTHER EXPENSES	10,003.27	0.00	(10,003.27)	10,003.27	0.00	(10,003.27)	5,000.00	(5,003.27)	(100.07)%
Total EXPENDITURES	274,872.42	307,260.00	32,387.58	332,589.19	383,718.00	51,128.81	1,000,620.00	668,030.81	66.76%
EXCESS REVENUE OVER EXPENDITURES	(157,765.67)	(188,280.00)	30,514.33	(98,411.23)	(145,759.00)	47,347.77	(517,874.00)	419,462.77	(81.00)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

70 - 160 PINERIDGE RENTAL

From 10/1/2021 Through 12/31/2021

	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	6,493.23	0.00	6,493.23	12,915.68	0.00	12,915.68	0.00	12,915.68	0.00%
Total MISCELLANEOUS	6,493.23	0.00	6,493.23	12,915.68	0.00	12,915.68	0.00	12,915.68	0.00%
Total REVENUES	6,493.23	0.00	6,493.23	12,915.68	0.00	12,915.68	0.00	12,915.68	0.00%
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	153.82	0.00	(153.82)	708.22	0.00	(708.22)	0.00	(708.22)	0.00%
EQUIPMENT RENTAL	12.18	0.00	(12.18)	24.36	0.00	(24.36)	0.00	(24.36)	0.00%
INSURANCE AND BONDS	0.00	0.00	0.00	175.77	0.00	(175.77)	0.00	(175.77)	0.00%
MISCELLANEOUS EXPENDITURES	465.23	0.00	(465.23)	956.48	0.00	(956.48)	0.00	(956.48)	0.00%
OFFICE JANITORIAL	406.25	0.00	(406.25)	781.25	0.00	(781.25)	0.00	(781.25)	0.00%
OFFICE SUPPLIES	102.18	0.00	(102.18)	142.67	0.00	(142.67)	0.00	(142.67)	0.00%
UTILITIES - GAS & ELECTRIC	637.47	0.00	(637.47)	1,018.40	0.00	(1,018.40)	0.00	(1,018.40)	0.00%
Total OPERATING EXPENSES	1,777.13	0.00	(1,777.13)	3,807.15	0.00	(3,807.15)	0.00	(3,807.15)	0.00%
Total EXPENDITURES	1,777.13	0.00	(1,777.13)	3,807.15	0.00	(3,807.15)	0.00	(3,807.15)	0.00%
EXCESS REVENUE OVER EXPENDITURES	4,716.10	0.00	4,716.10	9,108.53	0.00	9,108.53	0.00	9,108.53	0.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
80 - 298 KINGSBURY GRADE RENTAL
From 10/1/2021 Through 12/31/2021

	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	23,760.17	0.00	23,760.17	46,724.39	0.00	46,724.39	0.00	46,724.39	0.00%
Total MISCELLANEOUS	23,760.17	0.00	23,760.17	46,724.39	0.00	46,724.39	0.00	46,724.39	0.00%
Total REVENUES	23,760.17	0.00	23,760.17	46,724.39	0.00	46,724.39	0.00	46,724.39	0.00%
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	1,682.13	0.00	(1,682.13)	5,031.26	0.00	(5,031.26)	0.00	(5,031.26)	0.00%
EQUIPMENT RENTAL	48.75	0.00	(48.75)	97.50	0.00	(97.50)	0.00	(97.50)	0.00%
INSURANCE AND BONDS	0.00	0.00	0.00	2,746.42	0.00	(2,746.42)	0.00	(2,746.42)	0.00%
MISCELLANEOUS EXPENDITURES	1,685.26	0.00	(1,685.26)	3,159.60	0.00	(3,159.60)	0.00	(3,159.60)	0.00%
OFFICE JANITORIAL	1,625.00	0.00	(1,625.00)	3,125.00	0.00	(3,125.00)	0.00	(3,125.00)	0.00%
OFFICE SUPPLIES	102.19	0.00	(102.19)	142.68	0.00	(142.68)	0.00	(142.68)	0.00%
UTILITIES - GAS & ELECTRIC	3,039.94	0.00	(3,039.94)	5,708.14	0.00	(5,708.14)	0.00	(5,708.14)	0.00%
Total OPERATING EXPENSES	8,183.27	0.00	(8,183.27)	20,010.60	0.00	(20,010.60)	0.00	(20,010.60)	0.00%
Total EXPENDITURES	8,183.27	0.00	(8,183.27)	20,010.60	0.00	(20,010.60)	0.00	(20,010.60)	0.00%
EXCESS REVENUE OVER EXPENDITURES	15,576.90	0.00	15,576.90	26,713.79	0.00	26,713.79	0.00	26,713.79	0.00%

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

TITLE: Nevada Public Employees Deferred Compensation Program – 457(b)

For Discussion and Possible Action. Discussion and provide approval for the proposed action to adopt the State of Nevada Public Employees deferred compensation program.

MEETING DATE: February 15, 2022

PREPARED BY: Judy Brewer, Administrative and Human Resource Supervisor

RECOMMENDED ACTION: For information and possible action to adopt the State of Nevada Public Employees deferred compensation program 457(b) for the employees of Kingsbury General Improvement District

BACKGROUND INFORMATION: Kingsbury GID has advertised as having a deferred compensation program in its recruitments and because no one opted to use this, the provisions for the program do not exist. Nevada PERS provides the structure and manages the vendor for the program. The district must apply. Once establish, the program offers a tax deferred option which employees of the district are eligible to sign up and participate at their own discretion.

The purpose of this plan is to provide a supplemental retirement plan with quality, cost-effective investment options. The program is similar in structure to a 401 program, but the 457 (b) program is specific to public employees. The district has advertised the availability of the plan but made no representation to making any contributions. The investments and the cost operating the plan are borne by the participants. The additional administrative effort to process these payroll deductions is nominal.

A participant's account value will depend upon the rate of investment and the results achieved by the options in which the participant chooses to invest. Each participant shall be 100% vested at all times in his or her account in accordance with the terms of the plan. The participant's account belongs to the individual and is not an asset or liability to Kingsbury GID.

In accordance with Section 457 of the Code, all amounts of compensation deferred or contributed under the plan, all property and rights purchases with such amounts and all income attributable to such amounts and all property and rights are held in trust for the exclusive benefit of participants and their beneficiaries and/or alternate payees pursuant to the applicable trust agreement.

The plan and trust agreements are intended to satisfy the requirements of an eligible deferred compensation plan under Section 457(e)(1)(A) of the Code and shall be construed and administered accordingly. To the extent that any term of the Plan is inconsistent with the provisions of Section 457 of the Code applicable to governmental employers, the inconsistent term shall, to the fullest extent possible, be treated for all purposes of the Plan as amended and reformed to conform to the applicable provisions of Section 457 of the Code.

- Interlocal Contract
- Program Certification; and
- Contact Information

A presentation by the program sponsor will be provided.

Fund impacted by above action:

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

INTERLOCAL CONTRACT BETWEEN PUBLIC AGENCIES

**A Contract Between the State of Nevada
Acting By and Through Its**

**State of Nevada Public Employees' Deferred Compensation Committee
(Committee)
100 North Stewart Street, Suite 100
Carson City, NV 89701**

and

**Kingsbury General Improvement District
(Political Subdivision)
255 Kingsbury Grade, Suite A
P.O. Box 2220
Stateline, NV 89449**

WHEREAS, NRS 277.180 authorizes any one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform;

WHEREAS, NRS 287.250 to 287.370, inclusive, authorize the Committee to create a program for deferred compensation, and whereas NRS 287.381 to 287.480, inclusive, authorize the political subdivision to create a program for deferred compensation;

WHEREAS, The Committee has created a deferred compensation program and pursuant to that program has entered into contracts with contracted Recordkeeper(s) with whom participants in the program may invest their deferred compensation;

WHEREAS, The investment options and fee and rate structure of the contracted Recordkeeper(s) in their contract with the Committee are considered by the Political Subdivision to be generally more favorable than that which would be available to the Political Subdivision if the Political Subdivision were to independently contract with the Recordkeeper(s);

WHEREAS, the Political Subdivision desires to join the program created by the Committee in order to obtain the more favorable investment options, fees and rates;

WHEREAS, the Committee desires to have the Political Subdivision participate in the Committee's program subject to the same terms and conditions as apply to state employee participants, except for limitations expressly provided below;

WHEREAS, the Committee has secured the consent of the contracted Recordkeeper to enroll the Political Subdivision's employees as participants in the Committee's program subject to the same terms and conditions as apply to state employee participants, except for limitations expressly provided below;

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by appropriate official action of the governing body of each party.

2. **DEFINITIONS.** "State" means the State of Nevada and any state agency identified herein (the Committee), its officers, employees and immune contractors as defined in NRS 41.0307. Unless the context otherwise requires, "program" is synonymous with "plan" and "state of Nevada deferred compensation committee plan".

3. **CONTRACT TERM.** This Contract shall be effective upon approval of the NDC Committee and when the Contract is signed by the appropriate individuals with no termination date, unless sooner terminated by either party as set forth in this Contract.

4. **TERMINATION.** This Contract may be terminated without cause by either party prior to the terms set forth in paragraph (3), provided that a termination shall not be effective until 60 days after a party has served written notice upon the other party. This Contract may be terminated by mutual consent of both parties or unilaterally by either party without consent of the other. The parties expressly agree that this Contract shall be terminated immediately if for any reason federal and/or State Legislature funding ability to satisfy this Contract is withdrawn, limited, or impaired. Benefits accrued by participating employees of the Political Subdivision upon termination of participation in the plan shall remain in the plan until such are otherwise eligible for distribution under the terms of the plan.

5. **NOTICE.** All notices or other communications required or permitted to be given under this Contract shall be in writing and shall be deemed to have been duly given if delivered personally in hand, by telephonic facsimile with simultaneous regular mail, or mailed certified mail, return receipt requested, postage prepaid on the date posted, and addressed to the other party at the address set forth above.

6. **INCORPORATED DOCUMENTS.** The parties agree that the services to be performed shall be specifically described; this Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT A: The State of Nevada Deferred Compensation Committee Plan Document.

7. **ASSENT.**

- a. The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations expressly provided.
- b. Except as agreed otherwise in paragraphs 3 and 4, the Political Subdivision agrees:
 - 1) To participate in the Committee's deferred compensation program subject to all contract terms and conditions as set forth by the State of Nevada Employees' Deferred Compensation Committee;
 - 2) To be bound by all current and any future State of Nevada Public Employees' Deferred Compensation Committee "Plan Documents" and "Investment Policies and Procedures";
 - 3) To cooperate with the contracted Recordkeeper(s) and to provide all necessary and appropriate administrative services to enable Political Subdivision employees to participate in the Committee's deferred compensation program; and
 - 4) To provide an appeal process to Political Subdivision employees for denials of requests by Political Subdivision employees to make unforeseen emergency withdrawals from the program and to abide by any guidelines established by the Committee for this purpose.
- c. The Political subdivision agrees that it has made its decision to participate in the program based on its own independent analysis and that neither the State of Nevada nor the Committee are fiduciaries with regard to its decision to participate in the program.
- d. The Committee agrees to authorize the contracted Recordkeeper(s) to enroll employees of the Political Subdivision on terms and conditions consistent with this

agreement. Execution of this agreement by the Committee constitutes such authorization.

8. INSPECTION & AUDIT.

- a. Books and Records. Each party agrees to keep and maintain under general accepted accounting principles full, true and complete records, agreements, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all state and federal regulations and statutes.
- b. Inspection & Audit. Each party agrees that the relevant books, records (written, electronic, computer related or otherwise), including but not limited to relevant accounting procedures and practices of the party, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location where such records may be found, with or without notice by the State Auditor, Employment Security, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives.
- c. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three years and for five years if any federal funds are used in this Contract. The retention period runs from the date of termination of this Contract. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

9. BREACH; REMEDIES. Failure of either party to perform any obligation of this Contract shall be deemed a breach. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages, and to a prevailing party reasonable attorneys' fees and costs. It is specifically agreed that reasonable attorneys' fees shall include without limitation \$125 per hour for State-employed attorneys.

10. LIMITED LIABILITY. The parties will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Actual damages for any State breach shall never exceed the amount of funds which have been appropriated for payment under this Contract, but not yet paid, for the fiscal year budget in existence at the time of the breach.

11. FORCE MAJEURE. Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.

12. INDEMNIFICATION.

- a. To the fullest extent of limited liability as set forth in paragraph (10) of this Contract, each party shall indemnify, hold harmless and defend, not excluding the other's right

to participate, the other from and against all liability, claims, actions, damages, losses, and expenses, including but not limited to reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of the party, its officers, employees and agents. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this paragraph.

- b. The indemnification obligation under this paragraph is conditioned upon receipt of written notice by the indemnifying party within 30 days of the indemnified party's actual notice of any actual or pending claim or cause of action. The indemnifying party shall not be liable to hold harmless any attorneys' fees and costs for the indemnified party's chosen right to participate with legal counsel.

13. INDEPENDENT PUBLIC AGENCIES. The parties are associated with each other only for the purposes and to the extent set forth in this Contract, and in respect to performance of services pursuant to this Contract, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Contract, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Contract. Nothing contained in this Contract shall be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.

14. WAIVER OF BREACH. Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.

15. SEVERABILITY. If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.

16. ASSIGNMENT. Neither party shall assign, transfer or delegate any rights, obligations or duties under this Contract without the prior written consent of the other party.

17. OWNERSHIP OF PROPRIETARY INFORMATION. Unless otherwise provided by law any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which is intended to be consideration under this Contract), or any other documents or drawings, prepared or in the course of preparation by either party in performance of its obligations under this Contract shall be the joint property of both parties.

18. PUBLIC RECORDS. Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. The parties will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests.

19. CONFIDENTIALITY. Each party shall keep confidential all information, in whatever form, produced, prepared, observed or received by that party to the extent that such information is confidential by law or otherwise required by this Contract.

20. PROPER AUTHORITY. The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract and that the parties are authorized by law to perform the services set forth in paragraph 6.

21. **GOVERNING LAW; JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties consent to the jurisdiction of the Nevada district courts for enforcement of this Contract.

22. **ENTIRE AGREEMENT AND MODIFICATION.** This Contract and its integrated attachment(s) constitute the entire agreement of the parties and such are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto, approved by the Office of the Attorney General.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

Kingsbury General Improvement District
(Political Subdivision)

By: Mitchell S. Dion

February 15, 2022

Date

General Manager

Title

Attorney for (Political Subdivision) (optional)

Date

Nevada Public Employees' Deferred Compensation Program

State of Nevada Employees' Deferred Compensation
Executive Officer

Date

Chairperson
Nevada Deferred Compensation Program

Date

Approved as to form by:

Deputy Attorney General for Attorney General

Date

Amended 7/2017



Nevada Deferred Compensation

Steve Sisolak
Governor

Laura E. Freed
Director

Rob Boehmer
Executive Officer

STATE OF NEVADA DEPARTMENT OF ADMINISTRATION

PUBLIC EMPLOYEES' DEFERRED COMPENSATION PROGRAM

100 N. Stewart Street, Suite 100, Carson City, Nevada 89701

Telephone 775-684-3397 | Fax 775-684-3399 | defcomp.nv.gov

Program Certification

Eligible Employer: Kingsbury General Improvement District (Political Subdivision)

Date Entered Plan: _____
To be completed by NDC Staff

I hereby certify I have read the required documents for the Nevada Public Employees' Deferred Compensation Program and will administer the Program to the best of my abilities within the rules and regulations set forth in the following documents:

- Interlocal Contract Agreement
- Plan Document
- Investment Policy
- Administrative Manual
- Plan Summary

I hereby agree to abide by the requirements listed below in order to be a participating entity. Please initial next to each item to acknowledge the requirements.

- _____ Submit payroll funds electronically by wire or ACH (no checks accepted)
- _____ Notify recordkeeper of any changes in payroll personnel within 30 days
- _____ Provide employee termination data to recordkeeper within 30 days
- _____ Collect beneficiary data from employees and submit to recordkeeper
- _____ Process payroll forms according to IRS Code

Responsible Official: _____

(Signature)

Mitchell S. Dion - General Manager

(Print name and title)

Date: February 15, 2022

For NDC Staff Only

Accepted for the Program by: _____

Meeting Approval Date: _____



Nevada Deferred Compensation

STATE OF NEVADA DEPARTMENT OF ADMINISTRATION

Steve Sisolak
Governor

Laura E. Freed
Director

Matthew Tuma
Deputy Director

Rob Boehmer
Executive Officer

PUBLIC EMPLOYEES' DEFERRED COMPENSATION PROGRAM
100 N. Stewart Street, Suite 100, Carson City, Nevada 89701
Telephone 775-684-3398 | Fax 775-684-3399 | defcomp.nv.gov

DESIGNATED REPRESENTATIVE(S) FOR INTERLOCAL AGREEMENTS WITH THE NEVADA DEFERRED COMPENSATION PROGRAM

Responsible Official (authorized signer)

Name: Mitchell S. Dion
Title: General Manager
Governing Body/Entity: Kingsbury General Improvement District
Official Mailing Address: P.O. Box 2220
Stateline, NV 89449
Email: Mitch@kgid.org
Phone: 775-588-3548

Designated Representative(s)

Name: Judith Brewer
Title: Administrative & Human Resource Supervisor
Email: Judy@kgid.org
Phone: 775-588-3548

Name: Brandy Johns
Title: Accountant II
Email: Brandy@kgid.org
Phone: 775-588-3548

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

TITLE: Award of FY 2021/22 Waterline Replacement material procurement
For Discussion and Possible Action. Discussion and provide approval for the award of the FY2021/22 Material procurement for the Water and Road Improvement Project

MEETING DATE: February 15, 2022

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Approve award of the FY2021/22 Material procurement for the Waterline and Road Improvement Project to Western Nevada Supply Company for \$197,363.85.

BACKGROUND INFORMATION: The FY2021/22 Waterline and Road Improvement Project is an approximately \$2.7m job. Due to supply chain uncertainty, it was determined that advanced procurement of most of the materials, such as pipes, fittings, and valves, would be advantageous to the district. To meet the construction season with the expanded project, mitigate delays from long lead times and simply avoiding the additional cost of markup by contractors was the objective. The bid documents were developed and advertised on Planet Bids by FarrWest on January 14th, 2022, and only one bid was received by the deadline of February 4th, 2022.

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

Fiscal Impact: The expense for these materials is approximately \$197,364.00 which compares favorably to the engineer estimate. It is noted that any materials such as fill, asphalt or miscellaneous items will remain the responsibility of the successful contractor. We anticipate the award of that contract in the Board of Trustees in March 2022 and work to commence in May and lasting 16 weeks which will place most of that expense in FY 23.

INCLUDED:

Attachment A – Summary of Bids

Attachment B – Bid document

Attachment C – 2021/22 Waterline and Roadway Improvement Project Schedule

Fund impacted by above action:

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

Bid Results

Bidder Details

Vendor Name Western Nevada Supply Co
Address 950 South Rock Blvd
Sparks, Nevada 89431
United States
Respondee Rodney Smith
Respondee Title Estimator
Phone 775-353-0231
Email rsmith@gobluesteam.com
Vendor Type
License #

Bid Detail

Bid Format Electronic
Submitted 02/04/2022 1:49 PM (PST)
Delivery Method
Bid Responsive
Bid Status Submitted
Confirmation # 279494

Respondee Comment

Buyer Comment

Attachments

File Title	File Name	File Type
KGID Bid Docs-WNS.pdf	KGID Bid Docs-WNS.pdf	General Attachment

Line Items

Discount Terms No Discount

Item #	Item Code	Type	Item Description	UOM	QTY	Unit Price	Line Total	Response	Comment
Section 1							\$197,363.85		
1			1" Water Service Line	LF	360	\$11.04	\$3,974.40	Yes	60' coils
2			1.5" Water Service Line	LF	300	\$17.25	\$5,175.00	Yes	60' coils
3			8" Water Main	LF	3564	\$40.21	\$143,308.44	Yes	
4			6" Water Main	LF	180	\$30.78	\$5,540.40	Yes	
5			8" Gate Valve	EA	16	\$1,103.74	\$17,659.84	Yes	
6			6" Gate Valve	EA	7	\$706.67	\$4,946.69	Yes	
7			Fire Hydrant Assembly	EA	6	\$2,793.18	\$16,759.08	Yes	

Line Item Subtotals

Section Title		Line Total
Section 1		\$197,363.85
Grand Total		\$197,363.85

KGID - 2021 Water and Road Improvement Project SCHEDULE

Procurement Bidding Schedule

Date	Effort	Performed By
Tuesday, January 11, 2022	Provide advertisement to Record-Courier	Farr West
Tuesday, January 11, 2022	Procurement documents to KGID for review	Farr West
Thursday, January 13, 2022	Newspaper publish (identifying 1/14 bid date)	Farr West
Friday, January 14, 2022	Any comments received from KGID	KGID
Friday, January 14, 2022	Begin bid solicitation via PlanetBids	Farr West
Friday, February 4, 2022	Bids due	Farr West
Wednesday, February 9, 2022	Bid review and recommendation	KGID
Tuesday, February 15, 2022	Board Meeting	KGID
Wednesday, February 16, 2022	Notice of Award	Farr West
Friday, March 4, 2022	Submittal review and approvals	Farr West
Friday, May 13, 2022	Material Delivery	Vendor

Permit Schedule

Date	Effort	Performed By
Tuesday, January 18, 2022	Submit to TDFPD (with NDEP form) for fire approval	Farr West
Monday, February 7, 2022	Prepare NDEP submittal package (application, forms, \$300 fee) Also, prepare letter identifying this is an addition to previously approved project and what is new to focus this review on (per NDEP-BSDW Eng. Mgr.)	Farr West
Wednesday, February 9, 2022	"Permit Set" plans and specs submittal to NDEP-BSDW for review	Farr West
Friday, March 11, 2022	NDEP review comments received? 30-day review period	Farr West
Friday, March 25, 2022	NDEP re-submittal for approval	Farr West
Friday, April 1, 2022	Receive final NDEP approval	Farr West
Monday, April 4, 2022	Address any NDEP comments to project via change order	Farr West

Design & Construction Bidding Schedule

Date	Effort	Performed By
Thursday, January 13, 2022	Draft plans to include in the procurement bid package	Farr West
Wednesday, January 19, 2022	60% design to KGID for review	Farr West
Wednesday, January 26, 2022	KGID 60% review comments back	KGID
Wednesday, February 2, 2022	90% design to KGID for review	Farr West
Monday, February 7, 2022	KGID 90% review comments back	KGID
Monday, February 7, 2022	Provide advertisement to Record-Courier	Farr West
Wednesday, February 9, 2022	Final 100% Design Plans and Specifications	Farr West
Thursday, February 10, 2022	Newspaper publish and bid solicitation via PlanetBids	Farr West
Friday, March 4, 2022	Bids due	Farr West
Wednesday, March 9, 2022	Bid review and recommendation for Board meeting agenda	KGID
Tuesday, March 15, 2022	Board Meeting	KGID
Wednesday, March 16, 2022	Notice of Award	Farr West
Friday, April 1, 2022	Contracting	Farr West
Friday, April 8, 2022	Submittal review and approvals	Contractor
Wednesday, April 27, 2022	Pre-Con	Farr West
TBD	Construction start (16 weeks)	Contractor
TBD	Construction end	Contractor

BID FORM FOR PROCUREMENT CONTRACT

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

ARTICLE 1—BUYER AND BIDDER

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

ARTICLE 2—BASIS OF BID

2.01 Unit Price Bids

- A. Bidder will furnish the Goods and Special Services in accordance with the Procurement Contract Documents for the following Unit Price(s):

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Amount
1	1" Water Service Line	LF	360	\$ 11.04	\$ 3,974.40
2	1.5" Water Service Line	LF	300	\$ 17.25	\$ 5,175.00
3	8" Water Main	LF	3,564	\$ 40.21	\$ 143,308.44
4	6" Water Main	LF	180	\$ 30.78	\$ 5,540.40
5	8" Gate Valve	EA	16	\$ 1,103.74	\$ 17,659.84
6	6" Gate Valve	EA	7	\$ 706.67	\$ 4,946.69
7	Fire Hydrant Assembly	EA	6	\$ 2,793.18	\$ 16,759.08
Total of All Unit Price Bid Items					\$ 197,363.85

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

2.02 Total Bid Price

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

be awarded, will be subject to any Buyer-accepted Alternates and to final Unit Price and Buyer's Contingency Allowance adjustments.

Total Bid Price	\$ 197,363.85
-----------------	---------------

ARTICLE 3—TIME OF COMPLETION

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

ARTICLE 4—ATTACHMENTS TO THIS BID

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

ARTICLE 5—BIDDER'S ACKNOWLEDGMENTS

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

Addendum No.	Addendum Date
1	02/01/2022

ARTICLE 6—BIDDER'S REPRESENTATIONS AND CERTIFICATIONS

- 6.01 *Bidder's Representations*
- A. In submitting this Bid, Bidder represents that:
- 1. Bidder has examined and carefully studied the Procurement Contract Documents.
 - 2. If required by the Instructions to Bidders to visit the Point of Destination and the site where the Goods are to be installed or Special Services will be provided, or if, in Bidder's judgment, any observable local or site conditions may affect the delivery, cost, progress, or furnishing of the Goods and Special Services, then Bidder has visited the Point of Destination and site where the Goods are to be installed or Special Services will be provided (as applicable) and become familiar with and is satisfied as to the observable local and site conditions that may affect delivery, cost, progress, and furnishing of the Goods and Special Services.

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

6.02 *Bidder's Certifications*

A. Bidder certifies that:

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

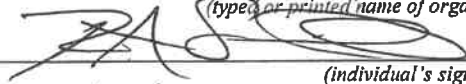
This Bid is offered by:

Bidder:

WESTERN NEVADA SUPPLY CO.

(typed or printed name of organization)

By:



(individual's signature)

Date:

02/04/2022

(date signed)

Name:

RODNEY SMITH

(typed or printed)

Title:

ESTIMATOR

(typed or printed)

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

Attest:



(individual's signature)

Title:

Water Works Division MGR.

(typed or printed)

Address for giving notices:

950 SOUTH ROCK BLVD
SPARKS, NV 89431

Designated Representative:

Name:

RODNEY SMITH

(typed or printed)

Title:

ESTIMATOR

(typed or printed)

Address:

950 SOUTH ROCK BLVD
SPARKS, NV 89431

Phone:

775-353-0231

Email:

rsmith@goblue-team.com

License No.:

Classification:

Limitation:

BIDDER QUALIFICATIONS STATEMENT

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

1. SUBMITTED BY:

Official Name of Firm: Western Nevada Supply Company

Address: 950 South Rock Blvd

PO Box 1576

Sparks, NV 89431

2. SUBMITTED TO: Kingsbury GID

3. SUBMITTED FOR: KGID Water Distribution Material Procurement

Owner: Kingsbury GID

Project Name: 2021 Water and Road Improvements Project

TYPE OF WORK: Water pipe, valve, and tubing material supply

4. CONTRACTOR'S CONTACT INFORMATION

Contact Person: Rodney Smith

Title: Estimator

Phone: 775-353-0231

Email: rsmith@goblуетeam.com

5. AFFILIATED COMPANIES:

Name: _____

Address: _____

EJCDC® C-450, Qualifications Statement.

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and American Society of Civil Engineers. All rights reserved.

6. TYPE OF ORGANIZATION:

☐ SOLE PROPRIETORSHIP

Name of Owner: _____

Doing Business As: _____

Date of Organization: _____

☐ PARTNERSHIP

Date of Organization: _____

Type of Partnership: _____

Name of General Partner(s): _____

☒ CORPORATION

State of Organization: _____

Nevada

Date of Organization: _____

1964

Executive Officers:

- President: _____

Richard Reviglio

- Vice President(s): _____

- Treasurer: _____

- Secretary: _____

☐ LIMITED LIABILITY COMPANY

State of Organization: _____

Date of Organization: _____

Members: _____

☐ JOINT VENTURE

Sate of Organization:

Date of Organization:

Form of Organization:

Joint Venture Managing Partner

- Name:

- Address:

Joint Venture Managing Partner

- Name:

- Address:

Joint Venture Managing Partner

- Name:

- Address:

7. LICENSING

Jurisdiction: State of Nevada

Type of License: Business

License Number: B202101271383151

Jurisdiction: _____

Type of License: _____

License Number: _____

8. CERTIFICATIONS

CERTIFIED BY: _____

Disadvantage Business Enterprise: _____

Minority Business Enterprise: _____

Woman Owned Enterprise: _____

Small Business Enterprise: _____

Other (_____): _____

9. BONDING INFORMATION

Bonding Company: Great American Insurance Company

Address: 301 E 4th Street

Cincinnati, OH 45202

Bonding Agent: Andrea Cantlon

Address: 301 E 4th Street

Cincinnati, OH 45202

Contact Name: Andrea Cantlon

Phone: 513-369-5000

Aggregate Bonding Capacity: \$100,000,000.00

Available Bonding Capacity as of date of this submittal: \$1000,000,000.00

10. FINANCIAL INFORMATION

Financial Institution: PNC Bank

Address: 350 South Grand Ave ste 3850

Los Angeles, CA 90071

Account Manager: Lisa Pinckney

Phone: 626-229-6223

~~11. EXPERIENCE:~~

EJCDC® C-450, Qualifications Statement.

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and American Society of Civil Engineers. All rights reserved.

Current Experience:

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

Previous Experience:

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

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

~~☐ YES ☐ NO~~

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

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

~~☐ YES ☐ NO~~

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

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

~~☐ YES ☐ NO~~

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

12. SAFETY PROGRAM:

Name of Contractor's Safety Officer: _____

Include the following as attachments:

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

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

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

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

EJCDC® C-450, Qualifications Statement.

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

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

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

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

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

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

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

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

~~13. EQUIPMENT:~~

~~MAJOR EQUIPMENT:~~

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

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

NAME OF ORGANIZATION: Western Nevada Supply Company

BY: [Signature]

TITLE: Estimator

DATED: 02/04/2022

NOTARY ATTEST:

SUBSCRIBED AND SWORN TO BEFORE ME
THIS 4 DAY OF February, 2022

NOTARY PUBLIC - STATE OF Nevada
MY COMMISSION EXPIRES: May 1, 2022

NOTARY SIGNATURE: [Signature]



REQUIRED ATTACHMENTS

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

SCHEDULE A

CURRENT EXPERIENCE

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
TRI Effluent Pipeline	Name: TRI GID Address: USA Parkway Telephone: 775-636-6126	Name: Chuck Reno Company: Farr West Eng Telephone: 775-851-4788	12/16/2020	Reclaimed Water Pipeline	In Progress	\$12.9M
TRI Effluent Pumping Facility	Name: TRI GID Address: USA Parkway Telephone: 775-636-6126	Name: Chuck Reno Company: Farr West Eng Telephone: 775-851-4788	12/01/2021	Reclaimed Pump Station & Pipe	In Progress	\$6.5M
Gardnerville Ranchos GID Water Replacement	Name: Gardnerville Ranchos GID Address: 931 Mitch Dr Gardnerville Telephone: 775-265-2048	Name: Jonathan Lesperance Company: Lumos & Assoc Telephone: 775-883-7077	01/15/2022	Water Pipeline Replacement	In Progress	\$1.5M
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				

SCHEDULE B

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

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

SCHEDULE B

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

Project Name	Owner's Contact Person	Design Engineer	Contract Date	Type of Work	Status	Cost of Work
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				
	Name: Address: Telephone:	Name: Company: Telephone:				

BID BOND

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

BIDDER (Name and Address): Western Nevada Supply Co
Post Office Box 1576
Sparks, NV 89432

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

OWNER (Name and Address): Kingsbury General Improvement District
255 Kingsbury Grade, Suite A
Stateline, NV 89449

BID

Bid Due Date: February 4, 2022

Description (Project Name— Include Location): 2021 Water and Road Improvement Project

Water Distribution Material Procurement; PWP #DO-2022-145
Stateline, Nevada

BOND

Bond Number: N/A

Date: February 4, 2022

Penal sum Five Percent of Total Amount Bid

(Words)

\$ 5% of Total Amount Bid

(Figures)

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

BIDDER

Western Nevada Supply Co

(Seal)

Bidder's Name and Corporate Seal

By: 
Signature

Laurie Baxter

Print Name

CFO

Title

Attest:


Signature

Title Witness

SURETY

Great American Insurance Company

(Seal)

Surety's Name and Corporate Seal

By: 
Signature (Attach Power of Attorney)


Andrea Canton

Print Name

Attorney-in-Fact

Title

Attest:


Signature Carey Morgan

Title Witness

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

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

GREAT AMERICAN INSURANCE COMPANY®

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

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

No. 0 21605

POWER OF ATTORNEY

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

Name	Address	Limit of Power
NICK ROSSI	ALL OF	ALL
TERI WOOD	RENO, NEVADA	\$100,000,000
PATRICIA OWENS		
ANDREA CANTLON		
BREANNA BOATRIGHT		

This Power of Attorney revokes all previous powers issued on behalf of the attorney(s)-in-fact named above.
IN WITNESS WHEREOF the GREAT AMERICAN INSURANCE COMPANY has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 19TH day of FEBRUARY 2021
Attest



Atty L C. B.
Assistant Secretary

GREAT AMERICAN INSURANCE COMPANY

Mark V. Vicario
Divisional Senior Vice President

STATE OF OHIO, COUNTY OF HAMILTON - ss:

On this 19TH day of FEBRUARY, 2021, before me personally appeared MARK VICARIO, to me known, being duly sworn, deposes and says that he resides in Cincinnati, Ohio, that he is a Divisional Senior Vice President of the Bond Division of Great American Insurance Company, the Company described in and which executed the above instrument; that he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of his office under the By-Laws of said Company, and that he signed his name thereto by like authority.

MARK VICARIO (877-377-2405)



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

Susan A Kohorst

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

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

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

CERTIFICATION

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

Signed and sealed this 4th day of February, 2022



Atty L C. B.
Assistant Secretary

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

WESTERN NEVADA SUPPLY CO.

Nevada Business Identification # NV19641000204

Expiration Date: 01/31/2022

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

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

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



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 01/27/2021.

Barbara K. Cegavske

Certificate Number: B202101271383151

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

BARBARA K. CEGAVSKE
Secretary of State

ADDENDUM NO. 1

February 1, 2022

Engineer:

Farr West Engineering
5510 Longley Lane
Reno, NV 89511

Owner:

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

**2021 Water and Road Improvement Project
Water Distribution Material Procurement**

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

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

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

This addendum consists of:

7 Pages of text (including this cover sheet)



Prepared by:

Matt Van Dyne, P.E.

2-1-22

REVISIONS TO CONTRACT DOCUMENTS

BIDDING DOCUMENTS

1. Section 00410 – Bid Form

- a. REMOVE Section 00410 – Bid Form
- b. REPLACE Section 00410 – Bid Form in its entirety, included in this addendum
 - i. Intent:
 1. Update bid schedule within Article 2.01.A to adjust quantities to reflect complete lengths of pipe
 - a. Sticks of ductile iron pipe
 - b. Rolls of copper tubing

QUESTIONS

Item	Questions and Answers
1.	<p><u>Question:</u> Material Procurement includes 6-inch and 8-inch ductile iron main <u>AND</u> field lock gaskets?</p> <p><u>Answer:</u> Correct. Section 01025 – Measurement and Payment Section 2.03.B (8" Water Main) and Section 2.04.B (6" Water Main) identifies:</p> <ul style="list-style-type: none">• "...delivery of water main and self-restraints (as indicated in plans)..."• "...delivery consisting of <u>ductile iron pipe and restrain gasket materials</u> as identified..." <p>Indication of "self-restraints" and "restrain gasket materials" is specific to the field lock gaskets that will be required. Approved manufacturers of locking gaskets are further defined in Section 02510 – Water Distribution. Generic referencing was utilized in measurement and payment descriptions.</p>
2.	<p><u>Question:</u> Material Procurement includes gate valves <u>ONLY</u> and none of the connecting hardware?</p> <p><u>Answer:</u> Correct. Section 01025 – Measurement and Payment Section 2.05.B (8" Gate Valve) and Section 2.06.B (6" Gate Valve) identified:</p> <ul style="list-style-type: none">• "...delivery of <u>gate valve</u> as identified..." <p>Connecting hardware will be furnished by the contractor under a separate construction bid for the project in early February.</p>

END OF ADDENDUM

BID FORM FOR PROCUREMENT CONTRACT
2021 WATER AND ROAD IMPROVEMENTS PROJECT
Water Distribution Material Procurement
PWP-DO-2022-145

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**KINGSBURY GENERAL IMPROVEMENT DISTRICT
AGENDA ITEM 10**

TITLE: Accept NDEP 319 (h) Subgrant Agreement and approve procurement of road sweeper

For Discussion and Possible Action. Discussion and provide approval for the acceptance of the NDEP 319 (h) grant and approve the purchase of the Tymco 600 Road Sweeper

MEETING DATE: February 15, 2022

PREPARED BY: Brandon Garden, Utility Operations Superintendent

RECOMMENDED ACTION:

- A. Approve DEPS 22-030 Subgrant Agreement with NDEP and authorize the Utility Operations Superintendent to sign necessary documents
- B. Approve procurement of TYMCO 600 street sweeper through Sourcewell contract pricing for an amount not to exceed \$310,635.00

BACKGROUND INFORMATION:

- A. The DEPS 22-030 Subgrant agreement is for the 319 (h) Grant awarded to Kingsbury GID for the purchase of another street sweeper. This agreement is the same as the previous one awarded in 2019 for a street sweeper and the 2015 grant for the EPOKE. The current cost is estimated at \$429,386.00 of which \$160,000.00 is funded by NDEP 319 (h) grants funds for non-point source stormwater discharge. Kingsbury GID will provide match of \$269,383 (\$150,635 direct funding and nearly \$119,000 in-kind). The in-kind funding source is met by operating and maintenance of the sweeper. Progress reports and invoicing will be provided by Kingsbury GID to NDEP on a quarterly basis. The project is anticipated to be finished and all matching funds met by December of 2024. Approval is sought to enter the subgrant agreement.
- B. Procuring another sweeper will enable Kingsbury GID to increase pollutant recovery from the roads within the district. With limited personnel, equipment, and funding to for cleaning stormwater, another sweeper will assist in the efforts. Two sweepers in use during breaks in storm events may increase the amount swept and reduce chances for missed events when one sweeper needs repair.

The district seeks to acquire a new TYMCO 600 which is the same as the current sweeper that Kingsbury GID owns and operates. This unit was selected because of its effectiveness combined being of the same manufacture and model makes parts and services easier for both units.

The contract pricing for this equipment is provided by Sourcewell. Sourcewell is a self-supporting governmental organization which partners with governments, tribes, and non-

profits as for cooperative purchasing. Their protocols comply with regulatory requirements for competitive bidding. Sourcewell is within the exemptions set in NRS 332.115 for equipment. Total purchase price is quoted at \$310,635.00 with delivery estimated at 210-270 days from issuance of a purchase order.

INCLUDED:

- DEPS 22-030 Subgrant Agreement
- DEPS 22-030 Attachment A
- DEPS 22-030 Attachment B
- DEPS 22-030 Attachment C
- TYMCO Quote

Fund impacted by above action:

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

ATTACHMENT C
THIRD PARTY MATCH RECORD-KEEPING REQUIREMENTS
SUBGRANT CONTROL #DEPS 22-030

- A. If not included in the scope of work / budget attachment of the contract, the Public Agency, Contractor or Subgrantee shall provide to the Nevada Division of Environmental Protection (NDEP) a detailed match budget clearly distinguishing between cash and non-cash (in-kind) contributions, prior to submittal of the first invoice.
- B. With each invoice, the Public Agency, Contractor or Subgrantee shall submit a detailed match schedule that includes: (1) the total match budget; (2) match expenditures for the current period; (3) cumulative match expenditures; and (4) balance remaining. Cash and in-kind expenditures must be identified separately.
- C. The Public Agency or Independent Contractor shall establish a file dedicated to this contract that includes the following:
1. For any declared in-kind contributions:
 - (a) An itemized listing of each employee's hourly rate, including the justification for the rate such as the current "Prevailing Wage Rates for Nevada Counties", NRCS cost-share rates, etc.
 - (b) A Fringe Benefit detail and explanation.
 - (c) A copy of an approved Overhead/Indirect Cost Allocation Plan.
 - (d) An itemization of per diem rates, equipment rental/usage rates, etc.
 - (e) Copies (or originals) of timesheets, with employee's and supervisor's signature, noting dates, hours, and projects worked.
 - (f) Copies (or originals) of logs/schedules for equipment usage.
 - (g) Signed statements noting fair market value for in-kind donations of materials or supplies.
 2. For any declared cash contributions:
 - (a) An itemization of each employee's hourly rate including fringe benefits, overhead, and indirect cost.
 - (b) An itemization of per diem rates, equipment rental/usage rates, etc.
 - (c) Copies (or originals) of timesheets, with employee's and supervisor's signature, noting dates, hours, and projects worked.
 - (d) Copies (or originals) of logs/schedules for equipment usage.
 - (e) Copies (or originals) of invoices for materials, supplies, equipment, etc.
- D. The Public Agency, Contractor or Subgrantee agrees and acknowledges that:
1. Neither the costs nor the values of third-party match contributions being used to satisfy the match requirements of the attached contract have been or will be used to satisfy a cost share or match requirement of another federal grant agreement, federal procurement contract, or any other award of federal funds.
 2. Third-party match contributions or expenditures must be made within the effective dates of:
10/01/2021 through 9/30/2026.
 3. All financial records, including match documentation, relevant to this project shall be retained by the Public Agency, Contractor or Subgrantee for three years from the date of final payment by NDEP to the Public Agency, Contractor or Subgrantee, and all other pending matters are closed.
 4. Reported match contributions deemed inappropriate or unreasonable during the invoice review process may be disallowed.
 5. NDEP may, at any time, audit the Public Agency, Contractor or Subgrantee contract files to ensure compliance with the Third-Party Match Record-Keeping Requirements. Reported match contributions deemed inappropriate or unreasonable during an audit may be disallowed.
 6. NDEP may require the Public Agency, Contractor or Subgrantee to repay any funds provided to the Public Agency, Contractor or Subgrantee under the attached contract that the Public Agency, Contractor or Subgrantee is unable to match or provide adequate documentation for the reported match.

ATTACHMENT "A"

A. COVER PAGE

Project Title: Kingsbury General Improvement District (KGID) Street Sweeping Operations

Lead Agency: Kingsbury General Improvement District
255 Kingsbury Grade
P.O. Box 2220
Stateline, NV 89449

Primary Contact: Brandon Garden
Work 775-588-3548
Fax 775-588-3541
brandon@kgid.org

Project Location: Lake Tahoe, HUC 16050101

Project Summary: With this funding contract, Kingsbury General Improvement District (KGID) will purchase a high efficiency street sweeper for use on GID-maintained roads within its boundary. A high efficiency street sweeper is a mobile BMP (best management practice) used to remove sediment and other pollutants accumulated on roads. The effect is to reduce loadings of pollutants of concern in stormwater runoff to improve the clarity of Lake Tahoe.

Timeframe: January 2022 - December 2024

Fiscal Summary:

Estimated Total Project Cost:	\$ 429,386
Section 319(h) Funds:	\$ 160,000
Non-Federal Match:	\$ 269,386

Project Partners: Douglas County

B. SCOPE OF WORK

1. Background & Problem Statement

The Lake Tahoe Total Maximum Daily Load (Tahoe TMDL) Report indicates urban uplands contribute 72% of the fine sediment particles (FSP) and 47% of the total phosphorus impairing the transparency of the Lake. The TMDL interim Clarity Challenge restoration goal requires reductions in FSP (34%), and phosphorus (21%) loads to Lake Tahoe over the next 15 years. Urban stormwater runoff carries these nonpoint source pollutants mainly in pipes and ditches directly into Lake Tahoe and tributary streams.

Traction abrasives are the largest specific source of FSP less than 16 microns, the primary pollutant of concern to Lake Tahoe clarity. The type, volume, residence time and recovery of roadway abrasives are primary factors contributing to FSP generation and stormwater loads. Innovative and advanced road operations practices that address these factors have been found to be a cost-effective means to reduce FSP loads in stormwater.

Douglas County has registered a portion of the KGID's roads in the Lake Clarity Crediting Program. To this end, KGID implements road operations that maintain the registered network in a specific expected condition. NDEP provided 319(h) grant funding to KGID for the purchase and implementation of an EPOKE, a best available technology spreader that reduces the volume of abrasives applied via brining and targeting application of pre-wetted materials. The Road Operations Plan implemented by KGID has proven to be effective at meeting the expected condition specified in the registration.

As load reduction and associated credit targets ratchet up, Douglas County is in the process of evaluating the need to expand the road registration. Currently, KGID's fleet consists of one street sweeper that is about 2 years old. This situation is unreliable; when a maintenance need on the sweeper arises, the sweeper can be out of commission for several weeks, missing key sweeping opportunities prior to precipitation events. Acquiring an additional high-performance sweeper will help ensure KGID can reliably and effectively achieve the expected road condition throughout the KGID service area.

2. Project Description, Goals and Objectives

Project Description

The goals of the project are to improve the effectiveness of KGID road operations throughout the district by efficiently maintaining registered roadways in the expected condition. The objectives necessary to fulfill the goals are:

- Request quotes and purchase an additional Tymco 600 sweeper.
- Provide updated procedures and a sweeping schedule to Douglas County to update the Road Operations (ROP) associated with the KGID road registration.
- Operate and maintain the new sweeper according to ROP protocols and procedures and make appropriate protocol adjustments to optimize reduction of FSP in urban stormwater runoff to Lake Tahoe.
- Provide support to Douglas County for the purposes of assessing and reporting sweeping activities and effectiveness.

The anticipated outcomes of the project include the garnering of Lake Clarity Credits to support fulfillment of obligations specified in Douglas County's Interlocal Agreement to Implement the Lake Tahoe TMDL and reduction of clarity reducing pollutant loads to Lake Tahoe.

3. Tasks

Task 1.0 Project Management and Administration and Reporting

- 1.1 Project Oversight: Provide all technical and administrative services as needed for contract completion; monitor, supervise, and review all work performed; and coordinate budgeting and scheduling to assure that the contract is completed within budget, on schedule, and in accordance with approved procedures, applicable laws, and regulations. Contractor shall promptly notify the NDEP Contract Coordinator of events or proposed changes that could affect the scope, budget, or schedule of work performed under this agreement.
- 1.2 Project Reporting: Submit quarterly progress reports (due by the 10th of April, July, October, and January each year) describing the activities undertaken or remedial actions needed to achieving project tasks, schedule and budget.
- 1.3 Expenses Reimbursement: Except as indicated in Task 2.3, this project contemplates no ongoing reimbursement obligations to KGID by NDEP.

Task Deliverables: 1.1 Notification of any workplan changes; 1.2 progress reports; 1.3 invoices with appropriate supporting documentation for expenses

Task 2.0 High Performance Sweeper Acquisition

- 2.1 Request and receive quotes for a Tymco 600 street sweeper.
- 2.2 Follow KGID's criteria for bidding and award of bid. Prepare draft bid package. Provide NDEP Contract Coordinator the opportunity to review and comment on the draft prior to release of final bid package.
- 2.3 Purchase and acquire high performance sweeper. Provide documentation when submitting invoice to NDEP.

Task Deliverables: 2.2 Draft and final bid package; 2.3 high performance sweeper; documentation of purchase

Task 3.0 Douglas County Support and Coordination

- 3.1 Support Douglas County to update the KGID Road Registration: KGID's obligation under this Task 3.1 will be limited to sharing information to allow Douglas County to review and update the existing KGID Road Registration.
- 3.2 Operate sweeper according to protocols outlined in Road Operations Plan, with the intent of achieving expected condition score designated in the KGID Road Registration.
- 3.3 Coordinate with Douglas County to assess roadway condition: participate in Road RAM observations to see first-hand how performed practices translate to actual road conditions. Use road condition scores as a tool to assess protocols and to develop and implement improvement recommendations.

Task Deliverables: 3.1 updated KGID Road Registration Road Operations Plan; 3.3 Road RAM participation; sweeping protocol improvement, recommendations in progress reports

Task 4.0 Sweeping Accomplishments Reporting

- 4.1 Track and report annual operation and maintenance activities to assess efficiency and effectiveness of sweeping protocols. The types of measures to track and format of report will be agreed to by the NDEP contract coordinator and KGID project manager, which may include, miles swept, surface area swept, hours of operation, days of operation, operational costs, and maintenance costs, amount of material (by type where feasible - e.g., sediment, gross solids) removed, and amount of abrasives applied.
- 4.2 Estimate and report annual and cumulative pollutant load reductions for both the new and existing sweeper. Coordinate with NDEP on the development of the load reduction estimation method. The pollutant load reduction for each sweeper will be reported separately.

Task Deliverables: 4.1 O&M Activities Tracking and Reporting approach; O&M activities reporting in progress reports; 4.2 Method of estimating sweeper load reductions; and annual report on pollutant load reduction estimates.

Task 5.0 Assess and Dispose Sweeper

Prior to termination of the NDEP subgrant agreement, evaluate if the sweeper still has additional useful lifespan. If the sweeper is to remain in operation beyond the NDEP subgrant agreement, operation and disposition must abide by Federal requirements as contained in 2 CFR 200.313. If permitted by law, the parties' mutual expectation is that KGID will retain ownership of the street sweeper following termination of the subgrant agreement.

C. SCHEDULE OF DELIVERABLES

Deliverable	Schedule or Due Date
Task 1 Project Management and Administration and Reporting	
Notification of issues affecting workplan, budget or schedule	Immediately
Progress Reports	Quarterly
Invoices/Reimbursement Requests	Monthly to quarterly
Task 2 Sweeper Acquisition	
Research and testing, bid package	January thru May 2022
Sweeper acquisition	June 2022
Task 3 County Support and Coordination	
Updated KGID Road Operations Plan	March 2022
Road RAM participation	4 times per year - to be determined
Task 4 Sweeping Accomplishments Reporting	
Activities tracking approach	December 2022
Activities reports	Included in progress reports
Annual pollutant load reduction estimates	January each year

D. BUDGET

Table A: Project Costs by Budget Category:

Category	Rate	319(h) Funds	Cash Match	Inkind Match	Total Budget
Salaries	Hourly				
DC Stormwater Program Manager	41.11	\$	\$	\$5,961	\$5,961
KGID Utility Operations Superintendent	46.54	\$	\$	\$4,002	\$4,002
KGID Street Maintenance Specialist	33.33	\$	\$	\$16,332	\$16,332
KGID Bookkeeper	26.62	\$	\$	\$1,278	\$1,278
Fringe Benefits	30-68% of Salaries				
Fringe Benefits for salaried employees		\$	\$	\$17,813	\$17,813
Operating	Actual Cost				
Fuel		\$	\$	\$50,000	\$50,000
Truck Maintenance		\$	\$	\$20,000	\$20,000
Sweeper Maintenance		\$	\$	\$14,000	\$14,000
Travel	State Rate				
		\$	\$	\$	\$
IDC	% of TDC				
		\$	\$	\$	\$
Equipment	Actual Cost				
Street Sweeper		\$160,000	\$140,000	\$	\$300,000
		\$	\$	\$	\$
		\$	\$	\$	\$
Subcontract	Actual Cost				
		\$	\$	\$	\$
		\$	\$	\$	\$
		\$	\$	\$	\$
Totals:		\$160,000	\$140,000	\$129,386	\$429,386

Granting Federal Agency: US EPA
CFDA#: 66.460
Grant Name and #: Nonpoint Source 319(h) C9-97908122

Subgrant Agreement
Control # DEPS 22-030
A Subgrant awarded by

Agency Name:	Nevada Department of Conservation and Natural Resources, Division of Environmental Protection		
Tax ID #	88-6000022	DUNS #	0938199980000
Address:	901 S. Stewart Street, Ste. 4001		
City, State, Zip Code:	Carson City, NV 89701-5249		
Contact:	Holly Holwager		
Phone:	775-687-9449		
Fax:			
Email:	hholwager@ndep.nv.gov		

and awarded to Subgrantee.

Subgrantee Name:	Kingsbury General Improvement District
Tax Id #	
Address:	PO BOX 2220
City, State, Zip Code:	Stateline, NV 89449
Contact:	Brandon Garden
Phone:	775-588-3548
Fax:	
Email:	brandon@kgid.org

WHEREAS, 40 CFR Part 31.37, NRS 445A.265 and NRS 445A.450 authorize the Division of Environmental Protection to award subgrants of federal financial assistance to local governments for the purposes set forth in authorizing statutes; and WHEREAS it is deemed that the project purposes hereinafter set forth are consistent with the federal grant agreement that provides support of the subgrant;

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

- REQUIRED APPROVAL.** This Subgrant shall not become effective until and unless approved by appropriate official action of the governing body of each party.
- DEFINITIONS.** "State" means the State of Nevada and any state agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307.
- SUBGRANT TERM.** This subgrant shall be effective as noted below, unless sooner terminated by either party as set forth in this Subgrant.

Effective from:	NDEP Administrator's Approval	To:	December 31, 2024
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- TERMINATION.** This Subgrant may be terminated by either party prior to the date set forth in paragraph (3), provided that a termination shall not be effective until **30** days after a party has served written notice upon the other party. This Subgrant may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this Subgrant shall be terminated immediately if for any reason federal and/or State Legislature funding ability to satisfy this Subgrant is withdrawn, limited, or impaired.

Granting Federal Agency: US EPA
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5. **NOTICE.** All notices or other communications required or permitted to be given under this Subgrant shall be in writing and shall be deemed to have been duly given if delivered personally in hand, by electronic mail, telephonic facsimile with simultaneous regular mail, or mailed certified mail, return receipt requested, postage prepaid on the date posted, and addressed to the other party at the address set forth above.
6. **INCORPORATED DOCUMENTS.** The parties agree that the services to be performed shall be specifically described; this Subgrant incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT A:	SCOPE OF WORK, DELIVERABLES, AND NEGOTIATED ITEMS
ATTACHMENT B:	NDEP ADDITIONAL TERMS AND CONDITIONS
ATTACHMENT C:	THIRD-PARTY MATCH RECORD KEEPING REQUIREMENTS

7. **CONSIDERATION.** Public Agency agrees to provide the services set forth in paragraph (6) at a cost of \$N/A per N/A with the total Subgrant or installments payable: quarterly, not exceeding **\$160,000.00**. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Subgrant term) or a termination as the results of legislative appropriation may require.
8. **ASSENT.** The parties agree that the terms and conditions listed on incorporated attachments of this Subgrant are also specifically a part of this Subgrant and are limited only by their respective order of precedence and any limitations expressly provided.
9. **INSPECTION AND AUDIT**
- Books and Records.** Each party agrees to keep and maintain under general accepted accounting principles full, true, and complete records, agreements, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all state and federal regulations and statutes.
 - Inspection & Audit.** Each party agrees that the relevant books, records, reports, studies, photos, negatives, data, materials, drawings (written, electronic, computer related or otherwise), including but not limited to relevant accounting procedures and practices of the party, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location where such records may be found, with or without notice by the Department Of Conservation and Natural Resources, the Nevada Division of Environmental Protection, the State Auditor, Employment Security, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives.
 - Period of Retention.** All books, records, reports, and statements relevant to this Subgrant must be retained a minimum three years from the date of final payment by the State to the Public Agency, and all other pending matters are closed. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.
10. **BREACH REMEDIES.** Failure of either party to perform any obligation of this Subgrant shall be deemed a breach. Except as otherwise provided for by law or this Subgrant, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages. If the court awards reasonable attorney's fees to the prevailing party, reasonable shall be deemed \$125 per hour.
11. **LIMITED LIABILITY.** The parties will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Subgrant liability of both parties shall not be subject to punitive damages. Actual damages for any State breach shall never exceed the amount of funds which have been appropriated for payment under this Subgrant, but not yet paid, for the fiscal year budget in existence at the time of the breach .

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12. **FORCE MAJEURE.** Neither party shall be deemed to be in violation of this Subgrant if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Subgrant after the intervening cause ceases.
13. **INDEMNIFICATION.**
 - a. To the fullest extent of limited liability as set forth in paragraph (11) of this Subgrant, each party shall indemnify, hold harmless and defend, not excluding the other's right to participate, the other from and against all liability, claims, actions, damages, losses, and expenses, including but not limited to reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of the party, its officers, employees, and agents. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this paragraph.
 - b. The indemnification obligation under this paragraph is conditioned upon receipt of written notice by the indemnifying party within 30 days of the indemnified party's actual notice of any actual or pending claim or cause of action. The indemnifying party shall not be liable to hold harmless any attorneys' fees and costs for the indemnified party's chosen right to participate with legal counsel.
14. **INDEPENDENT PUBLIC AGENCIES.** The parties are associated with each other only for the purposes and to the extent set forth in this Subgrant, and in respect to performance of services pursuant to this Subgrant, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Subgrant, shall have the sole right to supervise, manage, operate, control, and direct performance of the details, incident to its duties under this Subgrant. Nothing contained in this Subgrant shall be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.
15. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Subgrant or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
16. **SEVERABILITY.** If any provision contained in this Subgrant is held to be unenforceable by a court of law or equity, this Subgrant shall be construed as if such provision did not exist and the nonenforceability of such provision shall not be held to render any other provision or provisions of this Subgrant unenforceable.
17. **ASSIGNMENT/DELEGATION.** Neither party shall assign, transfer, or delegate any rights, obligations, or duties under this Subgrant without the prior written consent of the other party.
18. **OWNERSHIP OF PROPRIETARY INFORMATION.** Unless otherwise provided by law any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blueprints, plans, maps, data, system designs, computer code (which is intended to be consideration under this Subgrant), or any other documents or drawings, prepared or in the course of preparation by either party in performance of its obligations under this Subgrant shall be the joint property of both parties. Such items must be retained by the Subgrantee for a minimum of three years from the date of final payment by NDEP to the Subgrantee, and all other pending matters are closed. If requested by NDEP at any time within the retention period, any such materials shall be remitted and delivered by the Subgrantee, at the Subgrantee's expense, to NDEP. NDEP does not warrant or assume any legal liability or responsibility for the accuracy, completeness, or usefulness of any information, report, or product of any kind that the Subgrantee may disclose or use for purposes other than the performance of the Subgrantee's obligations under this Subgrant. For any work outside the obligations of this Subgrant, the Subgrantee must include a disclaimer that the information, report or products are the views and opinions of the Subgrantee and do not necessarily state or reflect those of NDEP nor bind NDEP.
19. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. The parties will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests.

Granting Federal Agency: US EPA
CFDA#: 66.460
Grant Name and #: Nonpoint Source 319(h) C9-97908122

20. **CONFIDENTIALITY.** Each party shall keep confidential all information, in whatever form, produced, prepared, observed or received by that party to the extent that such information is confidential by law or otherwise required by this Subgrant.
21. **PROPER AUTHORITY.** The parties hereto represent and warrant that the person executing this Subgrant on behalf of each party has full power and authority to enter into this Subgrant and that the parties are authorized by law to perform the services set forth in paragraph (6).
22. **GOVERNING LAW: JURISDICTION.** This Subgrant and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties hereby consent to the jurisdiction of the Nevada district courts for enforcement of this Subgrant.
23. **ENTIRE CONTRACT AND MODIFICATION.** This Subgrant and its integrated attachment(s) constitute the entire agreement of the parties and such are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Subgrant specifically displays a mutual intent to amend a particular part of this Subgrant, general conflicts in language between any such attachment and this Subgrant shall be construed consistent with the terms of this Subgrant. Unless otherwise expressly authorized by the terms of this Subgrant, no modification or amendment to this Subgrant shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this Subgrant to be signed and intend to be legally bound thereby.

Subgrantee Signature	Date	Subgrantee Title
Greg Lovato	Date	Administrator

ATTACHMENT B
NDEP ADDITIONAL TERMS & CONDITIONS
SUBGRANT CONTROL #DEPS 22-030

1. The Nevada Division of Environmental Protection (NDEP) shall pay no more compensation than the federal Executive Schedule Level 4 daily rate (exclusive of overhead) for individual consultants retained by the Subgrantee or by the Subgrantee's contractors or subcontractors. This limitation as defined in 2 CFR § 1500.9 applies to consultation services of designated individuals with specialized skills who are paid at a daily or hourly rate. The current Level 4 rate is \$82.93 per hour.
2. ***NDEP shall only reimburse the Subgrantee for actual cash disbursed.*** Unless otherwise provided in the scope of work, invoices may be provided via email or facsimile and must be received by NDEP no later than forty (40) calendar days after the end of a month or quarter except:
 - at the end of the fiscal year of the State of Nevada (June 30th), at which time invoices must be received by the first Friday in August of the same calendar year.
 - at the expiration date of the grant, or the effective date of the revocation of the Subgrant, at which times original invoices must be received by NDEP no later than thirty-five (35) calendar days after this date.

Failure of the Subgrantee to submit billings according to the prescribed timeframes authorizes NDEP, in its sole discretion, to collect or withhold a penalty of ten percent (10%) of the amount being requested for each calendar week or portion of a calendar week that the billing is late. The Subgrantee shall provide with each invoice a detailed fiscal summary that includes the approved Subgrant budget, expenditures for the current period, cumulative expenditures to date, and balance remaining for each budget category. If match is required pursuant to paragraph 3 below, a similar fiscal summary of match expenditures must accompany each invoice. The Subgrantee shall obtain prior approval to transfer funds between budget categories if the funds to be transferred are greater than ten percent (10%) cumulative of the total Subgrant amount.

3. The Subgrantee shall, as part of its approved scope of work and budget under this Subgrant, provide third party match funds of not less than: **\$269,386.00**. If match funds are required, the Subgrantee shall comply with additional record-keeping requirements as specified in 40 CFR 31.24 and the Third-party Match Record-Keeping Requirements attachment, which is attached hereto and by this reference is incorporated herein and made part of this Subgrant.
4. Unless otherwise provided in Scope of work attachment, the Subgrantee shall submit quarterly reports or other deliverables within ten (10) calendar days after the end of each quarter.
5. All payments under this Subgrant are contingent upon the receipt by NDEP of sufficient funds, necessary to carry out the purposes of this Subgrant, from either the Nevada Legislature or an agency of the United States. NDEP shall determine if it has received the specific funding necessary for this Subgrant. If funds are not received from either source for the specific purposes of this Subgrant, NDEP is under no obligation to supply funding for this Subgrant. The receipt of sufficient funds as determined by NDEP is a condition precedent to NDEP's obligation to make payments under this Subgrant. Nothing in this Subgrant shall be construed to provide the Subgrantee with a right of payment over any other entity. If any payments that are otherwise due to the Subgrantee under this Subgrant are deferred because of the unavailability of sufficient funds, such payments will promptly be made to the Subgrantee if sufficient funds later become available.
6. Notwithstanding the terms of paragraph 5, at the sole discretion of NDEP, payments will not be made by NDEP unless all required reports or deliverables have been submitted to and approved by NDEP within the schedule stated in Attachment A.
7. Any funds obligated by NDEP under this Subgrant that are not expended by the Subgrantee shall automatically revert back to NDEP upon the completion, termination or cancellation of this Subgrant. NDEP shall not have any obligation to re-award or to provide, in any manner, such unexpended funds to the Subgrantee. The Subgrantee shall have no claim of any sort to such unexpended funds.

8. The Subgrantee shall ensure, to the fullest extent possible, that at least the “fair share” percentages as stated below for prime contracts for construction, services, supplies, or equipment are made available to organizations owned or controlled by socially and economically disadvantaged individuals (Minority Business Enterprise (MBE) or Small Business Enterprise (SBE)), women (Women Business Enterprise (WBE)) and historically black colleges and universities.

	MBE/SBE	WBE
Construction	2%	2%
Services	1%	2%
Supplies	1%	1%
Equipment	1%	1%

The Subgrantee agrees and is required to utilize the following seven affirmative steps:

- Include in its bid documents applicable “fair share” percentages as stated above and require all of its prime contractors to include in their bid documents for subcontracts the “fair share” percentages;
 - Include qualified Small Business Enterprises (SBEs) Minority Business Enterprises (MBEs), and Women Business Enterprises (WBEs) on solicitation lists;
 - Assure that SBEs, MBEs, and WBEs are solicited whenever they are potential sources;
 - Divide total requirements, when economically feasible, into small tasks or quantities to permit maximum participation of SBEs, MBEs, and WBEs;
 - Establish delivery schedules, where the requirements of the work permit, which will encourage participation by SBEs, MBEs, and WBEs;
 - Use the services and assistance of the Small Business Administration and the Minority Business Development Agency, U.S. Department of commerce as appropriate; and
 - If a subcontractor awards contracts/procurements, require the subcontractor to take the affirmative steps in subparagraphs a. through e. of this condition.
8. All books, reports, studies, photographs, negatives, annual reports or other documents, data, materials, or drawings prepared by or supplied to the Subgrantee in the performance of its obligations under this Subgrant shall be the joint property of both parties. Such items must be retained by the Subgrantee for a minimum of three years from the date of final payment by NDEP to the Subgrantee, and all other pending matters are closed. If requested by NDEP at any time within the retention period, any such materials shall be remitted and delivered by the Subgrantee, at the Subgrantee’s expense, to NDEP. NDEP does not warrant or assume any legal liability or responsibility for the accuracy, completeness, or usefulness of any information, report, or product of any kind that the Subgrantee may disclose or use for purposes other than the performance of the Subgrantee’s obligations under this Subgrant. For any work outside the obligations of this Subgrant, the Subgrantee must include a disclaimer that the information, report or products are the views and opinions of the Subgrantee and do not necessarily state or reflect those of NDEP nor bind NDEP.
9. Unless otherwise provided in the Scope of Work or Workplan Attachment A, when issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with funds provided under this Subgrant, the Subgrantee shall clearly state that funding for the project or program was provided by the Nevada Division of Environmental Protection and, if applicable, the U.S. Environmental Protection Agency. The Subgrantee will ensure that NDEP is given credit in all official publications relative to this specific project and that the content of such publications will be coordinated with NDEP prior to being published.
10. For any project involving new or replacement equipment acquired, in whole or in part, using federal funding sources under a subgrant, the Subgrantee is subject to the terms and conditions set forth in 41 CFR § 105-71.132, which contains provisions that govern the title, use, and disposal

of the equipment. Equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

11. The Subgrantee shall use recycled paper for all reports that are prepared as part of this Subgrant and delivered to NDEP. This requirement does not apply to standard forms.
12. The Subgrantee and its subcontractors shall obtain any necessary permission needed, before entering private or public property, to conduct activities related to the work plan (Attachment A). The property owner will be informed of the program, the type of data to be gathered, and the reason for the requested access to the property.
13. This Subgrant shall be construed and interpreted according to the laws of the State of Nevada and conditions established in the Office of Management and Budget (OMB) Uniform Guidance for Grants and Agreements (UGG). Nothing in this Subgrant shall be construed as a waiver of sovereign immunity by the State of Nevada. Any action brought to enforce this Subgrant shall be brought in the First Judicial District Court of the State of Nevada. The Subgrantee and any of its subcontractors shall comply with all applicable local, state, and federal laws in carrying out the obligations of this Subgrant, including all federal and state accounting procedures and requirements established in OMB UGG. The Subgrantee and any of its subcontractors shall also comply with the following:
 - a. 40 CFR Part 7 - Nondiscrimination In Programs Receiving Federal Assistance From EPA
 - b. 40 CFR Part 29 - Intergovernmental Review of EPA Programs and Activities.
 - c. 40 CFR Part 31 - Uniform Administrative Requirements For Grants And Cooperative Agreements To State and Local Governments;
 - d. 40 CFR Part 32 – Government-wide Debarment And Suspension (Non-procurement) And Government-wide Requirements For Drug-Free Workplace (Grants);
 - e. 40 CFR Part 34 - Lobbying Activities;
 - f. 40 CFR Part 35, Subpart O - Cooperative Agreements And Superfund State Contracts For Superfund Response Actions (Superfund Only); and
 - g. The Hotel and Motel Fire Safety Act of 1990.
14. The Subgrantee shall neither assign, transfer nor delegate any rights, obligations, or duties under this Subgrant without the prior written consent of NDEP.

Sourcewell Quote Form v4.0b - Sourcewell Contract #122017-TYM
Feb. 20, 2018 - Feb. 20, 2022



Customer / Sourcewell Member: Kingsbury County, NV - General Improvement
Sourcewell Member #: 109487
Customer Contact Name: Brandon Garden
Customer Phone #: 775.588.3548
Quote Date: 1/19/2022
Quote Validity: 30 Days
Quoted By: Kaye Morgan
TYMCO Dealer: H&E Equipment
TYMCO Dealer Contact: Michael LaDuke
TYMCO Dealer Contact E-Mail: mladuke@he-equipment.com
Purchasing Details: Issue Purchase Orders to TYMCO, Inc., ATTN: Kaye Morgan (kaye.morgan@tymco.com 254-799-5546).
Quote Is Good for 30 Days (Unless Otherwise Noted Above) Pricing Is Quoted in US Dollars (USD) Payment Terms: Net 30 Days

MODEL 600® SWEEPER STANDARD EQUIPMENT

Auxiliary Engine: John Deere diesel turbocharged 4045T Final Tier 4; 4 cylinder; 4.5 L (275 CID); 99 HP @ 2200 RPM; Torque 315 ft. lb. @ 1600 RPM; fuel/water separator, fuel filter; Donaldson PowerCore® air filter with scavenged pre-filter; Remote oil filter; 3.8 useable gallon Diesel Exhaust Fluid (DEF) tank. Includes John Deere Standard Warranty coverage 2

Amber Beacon Light - LED: SAE Class 1/California Title 13 compliant with protective limb guard.

Auxiliary Engine In-Cab Air Filter Restriction Indicator with Gauge: A filter restriction gauge included on the in-cab BlueLogic display with an audio and visual high restriction indicator.

Auxiliary Engine Protection System: Engine ECU to provide automatic engine monitoring with derate or shutdown when engine problem is detected such as high coolant temperature or low oil pressure.

Auxiliary Fuse Panel: A 12V DC fused power source panel for any needed additional electrical components or accessories, i.e. radios, warning lights, controls, etc.

Back-Up Alarm: ECCO Model 510; SAE Type C 97dB

BlueLogic® Control System: Multiplexed electrical system includes hardware and TYMCO designed software that integrates the in-cab controls to the auxiliary engine and all sweeper functions; as well as provides intelligent safety features. The BlueLogic Control System provides sweeper and auxiliary engine data to the operator through the touchscreen display and the multiplexed switch pack. The display is pedestal mounted for improved visibility and includes hour meters (Trip and Total) for the auxiliary engine, gutter brooms, pick-up head, blower, water pump, and BAH broom if applicable; sweeper odometer (records curb miles swept and sweeping hours), service reminders, custom reminders, overspeed warning, low water audible alarm, dust control system winterization guide and On-Board Diagnostics (OBD) for the auxiliary engine and sweeper.

Duo Skids: Warranted for 2 Years / 2000 hours prorated

Dust Control System: 220 gallon capacity polyethylene water tank (Extra Water capacities available); 5 gpm electric diaphragm type pump; low water audible alarm and message on BlueLogic display; external water level indicator; spray nozzles around pick-up head, gutter broom(s) and inside hopper. Peterbilt 156", Autocar 152" Diesel and Autocar 171" CNG chassis REQUIRES Extra Water Capacity (Refer to Dust Control Options Section).

Gutter Brooms, Twin: LED Floodlights and Parabolic Mirrors: Left and right side mounted 43" diameter wire filled digger type; adjustable LED floodlight for each gutter broom; 10.5" parabolic mirrors. Parabolic Mirrors N/A with Cabover Chassis.

High Capacity Dust Separator

Hydraulic System Protection: Hydraulic filter restriction indicator mounted in filter manifold; sight level gauge mounted on tank. BlueLogic control system continually monitors oil temperature.

LED Alternating Warning Light Set: Rear mounted oval lights (2).

LED Stop/Turn/Tail/Clearance Lights

Pressure Bleeder: Air pressure is deflected out, allowing additional suction across the front of pick-up head.

Rear Mounted LED Floodlights (2)

Rear View Camera System: 3rd Eye®, heavy duty rear infrared camera with 7" color monitor mounted in cab

Reverse Pick-Up Head System: Assists in backing up with Pick-Up Head down

Rubber Lined Blower: Warranty: 1 year / 1,000 hours prorated

Water Fill Hose & Rack: Flexible 20 foot long water tank fill hose with 2-1/2 inch hydrant coupling with rack mount. System incorporates air gap.

Work Platform: Easily accessible work platform located between truck cab and sweeper. Standard equipment with conventional chassis with 165" WB and horizontal exhaust. Not available with Extra Water Capacity or Chassis Vertical Exhaust.

Sweeper Warranty: 1 Year / 1000 Hours. Contact factory for details.

Section / Type	Qty	Model 600® Sweeper and Cab/Chassis Equipment	Sourcewell Price	Sourcewell Ext
Published	1	Model 600® Sweeper with Standard Equipment (Base Price)	\$142,285.00	\$142,285.00
1		AUXILIARY ENGINE HYDRAULIC OPTIONS:		
Unpublished	1	Auxiliary Engine Block Heater	\$300.00	\$300.00
Published	1	Auxiliary Hydraulic System	\$1,140.00	\$1,140.00
Unpublished	1	Hydraulic Oil Level Shutdown System	\$400.00	\$400.00
Unpublished	1	Hydraulic Shutoff Valve	\$200.00	\$200.00
2		GUTTER BROOM OPTIONS:		
Published	1	Gutter Broom Drop Down: Right	\$875.00	\$875.00
Published	1	Gutter Broom Drop Down: Left	\$875.00	\$875.00

Section / Type	Qty	Model 600® Sweeper and Cab/Chassis Equipment	Sourcewell Price	Sourcewell Ext
Published	1	Gutter Broom Tilt Adjuster: Right	\$875.00	\$875.00
Published	1	Gutter Broom Tilt Adjuster: Left	\$875.00	\$875.00
Published	1	Gutter Broom Variable Speed: Right and Left	\$855.00	\$855.00
3 DUST CONTROL SYSTEM OPTIONS:				
Unpublished	1	Additional Left Gutter Broom Nozzle	\$400.00	\$400.00
Unpublished	1	Additional Right Gutter Broom Nozzle	\$400.00	\$400.00
Unpublished	1	Additional Hopper Nozzle	\$400.00	\$400.00
Published	1	Extra Water Capacity - 330 Gallons: COMDEX®	\$4,900.00	\$4,900.00
Unpublished	1	Water Tank Level Gauge	\$600.00	\$600.00
4 HOPPER OPTIONS:				
Published	1	Abrasion Protection Package	\$1,275.00	\$1,275.00
Published	1	Dump Switch in Cab	\$285.00	\$285.00
Unpublished	1	Hopper Deluge System	\$700.00	\$700.00
Published	1	Hopper Load Indicators	\$475.00	\$475.00
Unpublished	1	Hopper Suction Inlet Wear Flange with Liner	\$1,500.00	\$1,500.00
5 PICK-UP HEAD OPTIONS:				
Published	1	Auto Sweep Interrupt (ASI)	\$1,045.00	\$1,045.00
Published	1	Broom Assist Pick-Up Head (Exchange)	\$4,370.00	\$4,370.00
Published	1	Pick-Up Head Curtain Lifter	\$1,615.00	\$1,615.00
Unpublished	1	Pick-Up Head Pressure Inlet Water Injection System	\$1,800.00	\$1,800.00
Unpublished	1	Removable Front Curtain Set	\$250.00	\$250.00
Unpublished	1	Skid Bumper Extension Set (3")	\$250.00	\$250.00
6 AUXILIARY HAND HOSE OPTIONS:				
7 STAINLESS STEEL OPTIONS:				
Published	1	Stainless Steel Hopper & High Capacity Dust Separator (Exchange)	\$17,940.00	\$17,940.00
Unpublished	1	Stainless Steel Bolt-On Blower Housing (Exchange)	\$1,500.00	\$1,500.00
8 AIRPORT OPTIONS:				
9 SWEEPER ADDITIONAL OPTIONS:				
Published	1	Camera System - Standard Rear Camera and One Additional Camera	\$1,100.00	\$1,100.00
Location: Pick-Up Head view from Right Side				
Unpublished	1	Sweeper Paint: TYMCO Standard White	\$0.00	\$0.00
10 UNPUBLISHED SPECIAL SWEEPER OPTIONS:				
Unpublished	1	Surcharge - Base Sweeper Price	\$14,400.00	\$14,400.00
Unpublished	1	Surcharge - Stainless Steel Hopper	\$2,050.00	\$2,050.00
11 CAB CHASSIS:				
Published	1	2020 Freightliner M2-106, 31,000 lb. GVW, 165" WB, Diesel	\$85,500.00	\$85,500.00
Unpublished	1	UPGRADE: 2023 Freightliner M2-106, 31,000 GVW, 165" WB, Diesel (2 Speed)	\$10,500.00	\$10,500.00
12 CHASSIS ADDITIONAL OPTIONS:				
Unpublished	1	Battery Disconnect Switch	\$450.00	\$450.00
Unpublished	1	Engine Block Heater	\$550.00	\$550.00
Published	1	LED Traffic Directing Light	\$1,200.00	\$1,200.00
Unpublished	1	Truck Paint: Standard Factory White	\$0.00	\$0.00
13 UNPUBLISHED SPECIAL CHASSIS OPTIONS:				
14 DEALER UNPUBLISHED OPTIONS:				
15 TOTAL COST OF ACQUISITION COSTS				
	1	Freight / PDI / Inservice	\$6,500.00	\$6,500.00

Purchasing Details: Issue Purchase Orders to TYMCO, Inc., ATTN: Kaye Morgan
(kaye.morgan@tymco.com | 254-799-5546).

Quote is Good for 30 Days (Unless Otherwise Noted Above) | Pricing is Quoted in US Dollars (USD) | Payment Terms: Net 30 Days

Total Price:	\$310,635.00
FOB:	Kingsbury County, IA

Section / Type	Qty	Model 600® Sweeper and Cab/Chassis Equipment	Sourcewell Price	Sourcewell Ext
			Delivery ARO:	210-270 Days

KINGSBURY GENERAL IMPROVEMENT DISTRICT

AGENDA ITEM #11

TITLE: Review of Draft Personnel Policy Manual

For Discussion and Possible Action. Discussion and provide approval for the recommended revision to the Personnel Policy Manual

MEETING DATE: February 15, 2022

PREPARED BY: Judy Brewer, Admin. & H.R. Supervisor

RECOMMENDED ACTION: Review and approve the draft Personnel Policy Manual

BACKGROUND INFORMATION: The revision of personnel policies has been a long slow tedious process. The current version is from 2013. Because of the nature of the material, topics and implications thorough preparation and review was mandated. Although a small agency, the breadth and depth of human resource management is encompassing.

POOL/PACT updates their recommended policies every couple of years to ensure compliance with the latest laws and regulations. The size and functions of a particular organization dictate which regulations and policies are applicable for compliance.

The latest update (9/15/19) included a new classification of organizations with less than (15) employees. Previously the smallest classification grouping was less than (50) employees who did not accurately meet our needs and was more restrictive than the NRS allowed for a company this size.

In 2019, the existing policy was sent to Alice Campos Mercado to review and refine. In June 2020, we received the revisions back from Mercado. Instead of revising the language of the policies she removed (36) separate numbered rules or procedures.

A comparison of the Mercado revision to the newer small organization policy from POOL/PACT reveal that only twelve of these rules could be deleted. The remaining were returned into the policy and evaluated with the existing policy to ensure appropriate elements are addressed.

Once adopted, all employees will be required to read the policy manual and sign a statement stating they have read the document and understand it. The rules and procedures are put into the policies to ensure that there is a procedural reference in the event a policy is broken. The objective is to be proactive and avoid the consequences and liability of failed personnel practices.

The newest version dated February 2022 is a draft but has been also reviewed by the General Manager of POOL/PACT, we are confident, once adopted KGID's personnel policies and rules will be current and form a solid base for future changes which may be driven by legislative, regulatory or bargaining efforts.

INCLUDED:

- Draft Personnel Policy Manual February 2022 (Not redlined, a redline version is available electronically or print if requested)

Fund impacted by above action:

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

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

TITLE: Initial presentation with assumptions on budget

For Discussion and Possible Action. Discussion and guidance related to preparation of the FY 23 Budget

MEETING DATE: February 15, 2022

PREPARED BY: Mitch Dion, General Manager

RECOMMENDED ACTION: Discuss and provide guidance for FY 2023 Budget

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

April 5, 2022 - Budget workshop

May 17, 2022- Public hearing

Currently the management group is reviewing the expenses and projecting conclusion of the FY21 budget. As we reviewed the information, there were no significant areas which required redistribution or budget augmentation.

Revenues. Kingsbury GID has a water rate increase effective July 1, 2022. In addition, the turnover and increased prices in real estate should render a slight increase in the revenues derived from property tax. The proposed sewer rate increase was not approved, and consideration of a proposal is pending the master plan completion.

Expenses. In the operations budget we will experience increases in the personnel and the retirement cost correction as identified in the audit. Utilities, fuel and commodities have seen significant increases but many of these factors were identified and brought into the FY 21 budget which should not become large drivers of our FY22 program. We do anticipate increases in many of the goods and services which impact the operations budget.

Services. Our auditor has indicated they cannot complete the upcoming audit for the fees proposed. The current year was to cost \$25k however we have been notified that due to the increased costs which they have experienced that it would cost \$32.5k in FY 23 for the FY22 audit.

The snow removal contract expires this year. We will be advertising for this service and the result of the bids may be known before the budget is final. Given the nature of the service; equipment, fuel and labor, it is likely that additional expense will be incurred. The expenses for snow removal vary depending upon weather. We anticipate this could be in the 3 to 7% range.

Sanitary Sewer System Service contract is a five-year contract and will continue to October 2024.

Mobile equipment and vehicles are budgeted on a as needed basis, but there is not a specific replace fund being developed as a corollary to the depreciation schedules. While the district has made progress in updating the fleet, a couple vehicles are approaching replacement criteria. Other equipment, such as the backhoe have been overlooked because of the significant costs and the impact on a single year budget. This year we would like to propose developing a fund within the reserve funds specifically to replace mobile equipment and vehicles.

Capital funds within each programs area are typically budgeted by project based upon the service area. Each year there are repetitive projects such as the Waterline and Road Improvement Project, or the Road Surface and Sealing Project. Due to the limited construction window, it is best that these types of projects be planned and designed each fall, advertised in Jan/Feb for execution in late spring and summer. Therefore, spending on a project is likely to cross multiple year budgets. In addition, we have other large capital projects that are one time in nature but often multiple years. Therefore, we would like to introduce multiple year budgeting for these capital program. Technically the budget will be approved annually, but with planned the outyear expectations reflected in the budget document. This practice will promote transparency, stable rate projections and confidence for lending agencies.

INCLUDED:

Attachment A – Update from Auditor

Fund impacted by above action:

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

Attachment A

Update from Auditor

June 30, 2022 Audit Fee

Mitch,

Thanks again for taking the time to talk with me this morning. Please see summary below detailing the need for the increase in our audit fee from \$24,000 for the year ended June 30, 2021 to the proposed fee of \$32,500 for the year ended June 30, 2022.

This increase is needed to bring us to a net rate per hour that is sufficient to cover our costs to do the audit. For the year ended June 30, 2021, it took us just about 400 hours to complete the audit, which resulted in a rate of \$61 per hour that we billed you. I believe we will gain efficiencies in FY 2022 given this will be my second year on the engagement and I am budgeting that we can complete our work in approximately 360 hours. Given this, the proposed fee works about to approximately \$90 per hour, which is still significantly under our average office rate and just covers our costs to do the audit.

I understand that this is a very significant increase over our prior year fee, however as with the inflation we are seeing throughout the economy, our costs of increased significantly over the past couple of years. We would like to continue to serve as the District's auditors and this fee increase is going solely to cover our costs.

Please let me know if you have any further questions.

Thanks,

Tiffany Williamson

Partner

Eide Bailly LLP

5441 Kietzke Ln., Ste. 150

Reno, NV 89511-2094

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

TITLE: Trustee Compensation

For Discussion and Possible Action. Discussion and provide approval for the recommended increase for Trustee Compensation

MEETING DATE: February 15, 2022

PREPARED BY: Judy Brewer, Administrative and Human Resource Supervisor

RECOMMENDED ACTION: For information and possible action to adopt a monthly increase in the compensation for the Trustees of Kingsbury General Improvement District from \$650.00 to \$750.00 (\$7,800.00 to \$9,000.00 annually).

BACKGROUND INFORMATION: Members of the Board of Trustees are compensated each month for attending regular board meetings, special meetings, and representing the district at other events. In addition to hours of preparation and unreimbursed personal expense, Trustees are often required to be available to participated in other district functions. The NRS establishes levels of compensation based upon the functions of the district. Kingsbury GID provides services in categories which warrant compensation up to \$9000.00. Current compensation was set at \$7,800.00 in 2017. The Board may select an increase of any amount less than \$9000.00 and any approved increase would be effective January 2023.

NRS 318.085: Except as otherwise provided in this subsection, each member of a board of trustees of a district organized or reorganized pursuant to this chapter may receive as compensation for his or her service not more than \$6,000 per year. Each member of a board of trustees of a district that is organized or reorganized pursuant to this chapter, and which is granted the powers set forth in NRS 318.140, 318.142 and 318.144 may receive as compensation for his or her service not more than \$9,000 per year. The compensation of the members of a board is payable monthly, if the budget is adequate and a majority of the members of the board vote in favor of such compensation, but no member of the board may receive any other compensation for his or her service to the district as an employee or otherwise. Each member of the board must receive the same amount of compensation. If a majority of the members of the board vote in favor of an increase in the compensation of the trustees, the increase may not become effective until January 1st of the calendar year immediately following the next biennial election of the district as set forth in NRS.

The Kingsbury GID Trustee Reference Manual, policy Regarding the Payment of Trustee Fees states. "A trustee will receive a monthly trustee fee for each regular monthly meeting attended. A trustee will receive a monthly trustee fee for a missed regular monthly meeting if (s)he continues to meet all statutory conditions for holding the office and if (s)he is not absent for two (2) consecutive regular meetings or three (3) cumulative meetings in a calendar year."

Fund impacted by above action:

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

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of February 15, 2022

Programs:

Continued discussion with the State (NDEP Finance) to consider consolidation of our SRF loans to possibly achieve better rates and reduced costs. We are awaiting their analysis and proposed new terms before making a recommendation to the Board of Trustees.

We have identified a new website provider which offers a secured site, tailored for utilities and less expensive than the current provider.

We initiated a Request for Proposal for legal assistance for Labor Negotiations and personnel specific issues, submission date for interested firms is February 18 and anticipate making selection and appointment in March.

Solicitation for Engineering Services (Request for Qualifications) is being advertised next week. It is complementary to services currently offered by FarrWest and satisfies the requirements for programs in the current Federal Funding which require agencies to select consultants for each specific project.

We have engaged an auction firm which can conduct a local auction for our surplus items. Working on the schedule and their methods of advertising. We are under no obligations for expense and the whole thing will occur at our 160 Pine Ridge facility. We are piloting this which may be a simpler and more effective manner to eliminate the excess items which we have as opposed to transporting these items to Reno.

We have placed an announcement on our website announcing Board of Trustee elections with links to pertinent information and the reminder that the application period is March 7th to 18th.

Customers:

Our Spring Water Conservation and Outreach event, titled "Spring into Action" is planned for the last week of April. Master Gardeners, Fire Dept., and NV Energy are planned as featured presenters.

We experienced three significant water line breaks on February 3rd. More discussion and photos on this with Operations Superintendent report, these resulted in minimal customer impacts. However, we are on one line only into Lakeside Village so timely replacement of the line along Highway 50 is mandated.

Associations and outside meetings:

Nevada League of Cities has advanced their Strategic Plan and approved their action plan "One Nevada Plan". There was a significant discussion regarding the impact on small agencies for the cost of the new plan. For KGID the advantage is that the League will develop into a more complete resource for legislative advocacy, communications, and educational resource.

Douglas County Planning Commission met on February 8, 2022, to determine the conditions and approval of the Special Use Permit.

Nevada PFAS/PFOS work group had its first meeting. This group is formed to help shape the regulatory elements for NDEP as PFAS/PFOS “forever chemicals” are rendering water unusable for drinking at very low levels of contamination.

CA/NV AWWA Cybersecurity advisory. Once again, bad actors are attempting to penetrate utilities in order to disrupt critical services.

Tahoe Regional Planning Agency approved the permit conditions for the Tahoe Keys weed abatement test which included the use of herbicides. The approval was cited by board members as “relying upon experts” yet the experts testifying repeatedly indicated their own lack of qualifications to discuss drinking water and at least two drinking water purveyors, with experience, spoke against the permit. The Tahoe Water Suppliers and KGID have expressed that nonchemical means have not been fully used during the appropriate conditions to determine their success and that application of herbicides, even under controlled measures does not conform to the antidegradation policy. This is a significant departure from the protections assumed in permits and strategies which have been built upon this policy. The protections offered to drinking water remain dilution, sediment curtains and hope that lake rising will create hydraulic barrier to prevent chemicals from entering the lake. Of course, a spring shower with the storm drains dumping into the Keys would alter this assumption. Trustee Yanish and I spoke at the meeting. I am cautious to say too much publicly as the public trust is a delicate line and I feel TRPA and Lahontan have both crossed the line and future application of herbicides is just a matter of course which may bring unintended consequences to drinking water in the preference of recreational boating.

Water Resources:

The current trend of dryer than normal weather is likely to remain until the end of the first week of March. There is the possibility of a small spit hitting the Lake in last week of Feb but it will not change the broader outlook of drier than normal. Typical smaller storms may sneak in during March and early April but hopes for the Sierra to have a “miracle March” are fading.

Currently, the lake is at 6,223.97 or about .97 feet above the natural rim {this is declining from last month- so much for the rising lake holding harmful chemicals in the Keys...}

Future Items:

- Discussion on future district facilities Operations/Admin Center
- Personnel policy manual
- Spring outreach event for Water Smart/Fire Smart Landscapes -Tentative date April 29th
- SCADA software replacement
- Possible finance and administration software replacement

MEMO TO: Mitch Dion, General Manager

FROM: Brandon Garden, Utility Operations Superintendent

SUBJECT: **Operations Report for the meeting of February 15, 2022**

Station 1	346 Eugene Dr.
Station 2	169 Terrace View
Station 3	176 Buchanan
Station 4	314 Andria
Station 5	403 Kimberly Brooke
Tank 6	481 Kimberly Brooke
Station 7	698 Kingsbury Grade
Tank 10 A&B	1640 Black Bear Run

WATER CREW

Water Crew Activities submitted by Joe Esenarro, Lead Water Operator

Leaks Repaired

1

Turn On/Offs

14

Profiles/Leak Detects/Frozen Meters

3

Escrow Reads/Meter Re-Reads

13

Inspections

3

Major Activities

- Quarterly calibration on raw and finished turbidity meters.
- Replaced damaged meter pit lids at 754 and 756 Bigler Circle.
- Crew repaired 4 inch mainline break on Kingsbury Grade.
- The crew located sewer manhole lids and water valve cans from Donna Way to station 5.
- The crew located 6 inch fire line supplying 193 Kahle Drive. This line is to be abandoned by Summit Plumbing.
- Replaced Stepper motor on the UVT analyzer at the Lake Station.
- The crew started annual maintenance at pump stations.
- Byran Moss has been issuing connection permits and performing plan reviews.
- Scheduled Intertie exercising with Edgewood continues to take place every other week. Stand by generators at all stations are exercised on non-Intertie weeks.
- End of the month radio and manual meter reads have been done by the crew.

ROAD CREW

Major Activities

Road Report Submitted by Cody Leyland, Road Maintenance Specialist

Road Report January 2022

Delineation / signs

Fixed/straightened 19 guideposts, replaced 34 whips. Numerous street and stop signs were fixed due to snow blowers. Vesper street sign was replaced with new one as old one was missing.

Drains

Cleaned trouble drain grates with loader due to snow.

Snow Removal

Operations yard, 160 Pine Ridge garage, and Station 7. The skid steer and loader were used to clear snow storage areas at 160 Pine Ridge.

Equipment

The brake switch for the loader was installed and fixed the parking brake problem. Two new batteries were installed in the loader. Water system on street sweeper was repaired. Debris was stuck in one of the solenoids and causing water sprayers to not turn off properly.

Sweeping

Sweeping has been taking place as the snow melts to clean up sand from snow removal and fallen pine needles. Approximately 63 yards of sand and needles were picked up in January.

Other

Road crew continues to cut limbs that are low hanging due to snow. Road RAM was performed on Andria. Tahoe Douglas Fire granted Kingsbury GID a burn permit to burn wood debris at the Operations Yard.

TRAINING

- All utility personnel attend monthly safety presentations.

OPERATIONS SUPERINTENDENT

General

- Project/plan review and discussion with Farr West for the 2021 Waterline and Road Rehab.
- 90% Plan and spec review for the 2022 Road Sealing project.
- Coordination and direction for the leaks on February 3. All personnel involved did an amazing job and worked tirelessly to complete the repair in front of Mott Canyon. Summit Plumbing and F&B Construction were exceptional in their response and help with these leaks. NDOT was very cooperative with traffic control and allowing the District to temporarily patch the leak in front of Lakeside to open the highway up for the weekend.
- Summit Plumbing and I have worked at providing additional information to Farr West for the Sewer Master Plan.
- Budget preparations for FY 22-23.
- I continue to update the service line material inventory that will be needed for the new changes to the Lead and Copper Rule that became effective December 18th.
- All state sampling and reporting is up to date and completed.

ORGANIZATIONS

LEPC

- The first quarter meeting is scheduled for March 18th.

NDOT

- Nothing to report.

WATERLOSS

Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
YEAR												
Jan-22	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%
Feb-22					0		0	#DIV/0!		0	0	#DIV/0!
Mar-22					0		0	#DIV/0!		0	0	#DIV/0!
Apr-22					0		0	#DIV/0!		0	0	#DIV/0!
May-22					0		0	#DIV/0!		0	0	#DIV/0!
Jun-22					0		0	#DIV/0!		0	0	#DIV/0!
Jul-22					0		0	#DIV/0!		0	0	#DIV/0!
Aug-22					0		0	#DIV/0!		0	0	#DIV/0!
Sep-22					0		0	#DIV/0!		0	0	#DIV/0!
Nov-22					0		0	#DIV/0!		0	0	#DIV/0!
Oct-22					0		0	#DIV/0!		0	0	#DIV/0!
Dec-22					0		0	#DIV/0!		0	0	#DIV/0!
TOTAL	16,459,800	19,430	13,000	0	16,492,230	13,056,719	3,435,511	21%	14,120,000	14,152,430	1,095,711	8%

Month/ Yr	Finished Water	Plus Water From EWC	Plus Water From RHGID	Less Water To EWC	Net Water	Billed Water Cons	Water Loss	% Water Loss	Raw Water	Net Raw Water	Loss/Gain	% Water Loss
2021												
Jan-21	18,988,400	26,532	29,000	0	19,043,932	15,376,480	3,667,452	19%	16,160,000	16,215,532	839,052	5%
Feb-21	15,421,600	10,186	11,000	28,840	15,413,946	12,295,193	3,118,753	20%	13,550,000	13,542,346	1,247,153	9%
Mar-21	16,931,494	26,066	12,000	33,312	16,936,248	13,124,569	3,811,679	23%	13,800,000	13,804,754	680,185	5%
Apr-21	15,954,500	20,778	11,000	20,596	15,965,682	12,645,836	3,319,846	21%	13,890,000	13,901,182	1,255,346	9%
May-21	20,187,700	19,654	59,000	17,804	20,248,550	16,765,970	3,482,580	17%	17,510,000	17,570,850	804,880	5%
Jun-21	35,431,400	28,920	93,000	0	35,553,320	30,489,481	5,063,839	14%	30,990,000	31,111,920	622,439	2%
Jul-21	34,567,200	26,158	103,000	1,229,022	33,467,336	29,289,061	4,178,275	12%	31,940,000	30,840,136	1,551,075	5%
Aug-21	33,641,800	455,458	106,000	0	34,203,258	29,358,768	4,844,490	14%	29,130,000	29,691,458	332,690	1%
Sep-21	24,573,500	831,524	108,000	0	25,513,024	21,170,723	4,342,301	17%	21,140,000	22,079,524	908,801	4%
Oct-21	16,529,500	0	85,000	0	16,614,500	13,150,025	3,464,475	21%	13,976,000	14,061,000	910,975	6%
Nov-21	16,181,700	0	15,000	0	16,196,700	12,203,035	3,993,665	25%	13,220,000	13,235,000	1,031,965	8%
Dec-21	16,095,194	5,412	20,000	62,518	16,058,088	12,791,937	3,266,151	20%	14,520,000	14,482,894	1,690,957	12%
TOTAL	264,503,988	1,450,688	652,000	1,392,092	249,156,496	218,661,078	46,553,506	19%	229,826,000	230,536,596	11,875,518	5%

MEMO TO: Mitch Dion, General Manager

FROM: Judy Brewer, Administrative & Human Resource Supervisor

SUBJECT: Status Report for the meeting of February 15, 2022

- Reviewing new Website options that are less expensive, with profile that is updated, modern and easy to modify by our own people
- Organizing vendors to present at our next Community Outreach in April 2022
- Working with the Property Manager of our leased properties to make sure we are compliant in providing the services listed on the contracts
- Continued effort to collect past due accounts through tax rolls
- Pursued and arranged for presentations from other software products to consolidate the admin and finance functions with fewer programs and gain efficiency for interoperability
- Reviewing the 2022 Budget to determine where costs can be reduced to assist in offsetting likely increases in labor and materials.
- Scheduled Cybersecurity training during the next All Hands Meeting in February
- Researching policy language to facilitate recouping salaries of exempt employees during emergency response.
- Organizing required annual training using Pool Pact
- Addressing the inconsistency of Covid testing and employee experience by encouraging professional test to confirm the return-to-work status.
- Looking for more office items that are not being used that we may want to liquidate at auction
- Posted the RFP in the Newspapers on January 27 – February 2, 2022, for Labor Negotiations consultant and services relating Personnel matters
- Updating the New Trustee Reference Book (anticipated as resource for new trustees after election)
- Obtain title and registration for two KGID vehicles from DMV
- Researching battery recycling plan for our community
- Updating internal procedures some of which such as financials dated 2002 are very outdated
- Improving district wellness program

General Information

- January's billing was mailed, Thursday, February 3rd, disconnect notices were mailed February 4th (37), Door hangers notices on February 9th (7), and disconnects are scheduled for February 14th.

Note: The (7) door hangers are as follows:

- (2) are going on a payment plan
- (2) one month behind
- (2) overlooked and are sending payment
- (1) master meter-can't turn off

MEMO

To: Mitchell S. Dion, General Manager, Kingsbury GID
From: Matt Van Dyne, P.E., Principal Engineer, Farr West Engineering
Date: February 7, 2022
Re: Engineering Report for the Meeting of February 15, 2022

GENERAL

- On January 25th, the General Manager, Operations Superintendent, and Farr West held the recurring monthly meeting to review engineering efforts and projects.

PROJECTS

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

- No work performed since the last Board meeting.

Task Order #53: 2021 Waterline and Road Improvement Project

- Material Procurement
 - Farr West prepared a material procurement bid package for KGID to purchase long-lead materials, including ductile iron water main, copper service lines, gate valves, and fire hydrants.
 - The procurement bid began on January 14th and bids were due February 4th. KGID personnel are performing the bid review and due diligence to prepare a recommendation for award.
 - The material procurement breakdown will be utilized within the project's construction bid.
- Construction Documents
 - KGID and Farr West have processed 60% and 90% design submittals inclusive of plans, specifications, and opinion of probable cost.
 - The permit set was submitted to NDEP-BSDW on February 2nd. NDEP-BSDW advertises a 30-day review period to provide comments. Correspondence and obtaining NDEP-BSDW approval will occur in parallel with, and post, construction bidding.
 - The construction documents are being prepared for a February 10th bid with a bid opening on March 4th.
 - Award of the construction contract is anticipated at the March 15th Board meeting.

Task Order #54: Sewer Master Plan

- KGID is reviewing Technical Memo #1 and will provide comment to Farr West to incorporate and finalize.
- Farr West is compiling Technical Memos #2 and #3 and anticipate delivery to KGID by the end of February for review and comment. Farr West will request a supplemental meeting with KGID and Summit Plumbing to review hydraulic model findings and system operational questions.

Task Order #55: 2021 MicroPAVER Update

- Farr West has completed efforts identified within the task order with \$2,616.75 remaining.
- KGID and Farr West have determined no additional efforts are required and this project will be closed out.

Task Order #57: FY 21/22 GIS

- KGID and Farr West held a meeting to review the current state and direction of the GIS. A focus on filing data gaps of existing utility asset locations and completeness of the GIS was of highest priority.
- Farr West is preparing a revised scope and fee to present to KGID for consideration and approval to proceed.
- Upon restarting efforts, KGID and Farr West will hold check-ins every other month to review status and direction ensuring highest needs and priorities are being met.

Task Order #58: 2022 Sealing Project

- Farr West prepared a permit set of plans and NDOT Temporary Encroachment Permit Application in preparation of NDOT permit submittal. KGID is assisting to obtain Douglas County signature for the permit. Farr West will then obtain Nevada Highway Patrol signature and submit the permit to NDOT.
- Farr West continues work on preparation of 90% plans, specifications, and opinion of probable cost for KGID's review and comment.