



**KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
MEETING NOTICE AND PUBLIC HEARING AGENDA
TUESDAY, MAY 17, 2022**

A meeting of the Kingsbury General Improvement District Board of Trustees will be held on Tuesday May 17, 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 News & Notices tab. Copies of the agenda were also 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:**

Meeting ID:

<https://us02web.zoom.us/j/7755883548?pwd=RmdxdElhNE5wbWY5NHk2ajFzR01tQT09>

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
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. **For Information Only:** Statement of Revenues and Expenditures (3/31/22)

NEW BUSINESS

8. **For Information and Possible Action:** Public Hearing on Fiscal Year 2022/2023 Final Budget including discussion and approval of Final Budget
9. **For Information and Possible Action:** Approval of Summit Plumbing Repair of Sewer Collection Line

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 288.220 Discussion and Guidance on Labor Negotiation 2022

15. Return to open session, Call to Order

1. Discussion and possible action
 - a. Pursuant to NRS 288.220 Discussion and Guidance on Labor Negotiation 2022

16. Announcements and Final Public Comment

17. For Possible Action: Adjournment

Next Board Meeting: June 14th at 5:00 p.m.

**MINUTES OF THE BUDGET MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, APRIL 5, 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 p.m. by Sandra Parks.

PLEDGE OF ALLEGIANCE

ROLL CALL – Present were Trustees Parks, Vogt, Nelson and Yanish. Also present were General Manager Mitch Dion, Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer, Accountant Brandy Johns, General Counsel Chuck Zumpft, and Steffi Gavin of Farr West Engineering. Public present included Vicky Schussel.

PUBLIC COMMENT – Vicky Schussel read a statement from her husband, Larry Schussel requesting that it be included in the minutes.

Chair Parks requested comment from the General Manager. Dion noted there is a recent letter from an attorney representing the Schussel's addressed to Douglas County and KGID. He added there on-going consideration for solutions to the issue which is compounded because of the role of KGID engaged in surface water when much of the issue is groundwater. However, KGID and Conservation District are looking for funding which could make a project possible.

APPROVAL OF AGENDA –

M-4/5/2022-1 - Motion by Vogt, seconded by Nelson, and unanimously passed to approve the Agenda.

UNFINISHED BUSINESS

NEW BUSINESS

DISCUSSION AND POSSIBLE ACTION ON THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023. Brandy Johns and Mitch Dion provided a presentation on the budget.

Dion provided a review and summary including revenue and expenses, noting net income. He noted reserve starting and ending balances, including reserve spending. Factors included are infrastructure, water regulations and reductions, reserves, investments, and inflation. Dion reviewed different types of reserves and related funds.

Dion suggested a sub-committee to establish a reserve policy. Dion noted that large unanticipated expenses could deplete reserves and a policy is necessary to establish the levels of funding which is normally a key factor in rate making. Included in reserves are vehicles, debt and grant matching funds. Yanish supported establishing a policy. Dion noted that large outyear expenses such as upgrading the treatment plant or alternative water supplies will also influence need for reserves. Dion offered that a sub-committee could determine the reserve policy or management can make recommendations. Yanish noted that capital costs will increase in the event of a catastrophic emergency, and this should be considered in reserve balances.

Dion continued to review revenues. Assumptions included rates and fees, property taxes, grants and investments. He recommended that the investment and interest policy be updated via sub-committee. Budget revenue projections were noted. Yanish and Nelson expressed interest in serving on a sub-committee to update investment policy while Trustee Schorr was nominated to be the Reserve Policy committee.

Nelson reviewed water use estimates for residential with Johns. Nelson noted the revenue budget was higher in the previous year. Johns explained other factors include Heavenly snow making. Yanish questioned a potential change with year-round occupancy at Lakeside.

Nelson questioned potential increases with the Sewer District due to an ownership change with Bentley. Vogt confirmed there will be a transition, but they weren't concerned at this time. Yanish added that the flows may increase, and the treatment may need to be addressed. Bentley's departure from Douglas County was briefly discussed.

Property taxes were reviewed, resulting in a slight increase. Personnel expenses were presented. He noted the OPEB retirement expense has increased to include retirement benefits. Brewer explained that post-employment benefits for McKay or Runtzel's retirement plans were not included previously. The calculation was prepared from the auditor. This will be an annual expense that will decrease each year for approximately five years. Vogt recalled that this accrual was recommended by the auditor. Wages and salaries were adjusted by 3%. A part-time engineer and a full-time technical service person may be considered depending upon Engineering Services Selection process.

Operation expenses were presented. Nelson commented regarding the designation for previous year road maintenance projects. Johns responded that these would be done this summer in the new fiscal year. Nelson speculated that the allocated fees for snow removal was higher. Dion explained that 75% of street sweeping is also allocated to snow removal.

Capital accounts were presented. Projects including Highway 50/Kahle repair, the Sprung structure, 160 Pineridge facilities (Phase 1) along with other items were included. The Beach Club line dedication is also included. The water line projects were briefly discussed. The rental income at 298 Kingsbury is reduced in the event KGID occupies the space. The State Revolving Loan debt was reviewed, and loan restructuring is under consideration with NDEP.

Parks exited the meeting at 6:15 p.m.

Dion detailed annual computer expenses. They are working to consolidate redundant software and some upgrades may be necessary. Annual costs are related to operations and finance, SCADA, MicroPaver and Office. He recommended the Trustees visit the new website which is more interactive, easily maintained and less expensive.

Vehicle replacements was discussed and the first year to establish reserve. Dion discussed possible vehicle replacement and Epoke operation changes. The snow removal contract was briefly discussed. He noted that a backhoe replacement is possible in the following year and that transition to an electric fleet will be required in ten years per the Governor's objective. Grants to initiate some of this may be available. Equipment coverage and charging stations are considerations in current project.

The General Fund projection revenue was reviewed including grant income and rental income decrease.

The Water Fund audit expenses were noted. Engineering fee increases includes the KGID building assessment and architectural engineering. Johns offered to email her spreadsheet with notes to Nelson.

Water consumption revenue is less than actual. This is change is a result conservation as less people reach higher tiers. Gas and electric budget remains the same as past due to the prior estimates being too high.

Nelson requested a list of any changes from tentative to final budget. She stated she would email Johns with any questions. Johns anticipates clarification regarding Douglas County Sewer Authority as well.

No action was taken on this item.

ADJOURNMENT TO CLOSED SESSION –

M-4/5/2022-2 - Motion by Vogt, seconded by Yanish, and unanimously passed to adjourn to a closed session at 6:55 p.m.

RETURN TO OPEN SESSION –

M-4/5/2022-3 - Motion by Yanish, seconded by Vogt, and unanimously passed to open the meeting at 7:36 p.m.

ANNOUNCEMENTS AND FINAL PUBLIC COMMENT –

ADJOURNMENT

M-4/5/2022-4 - Motion by Vogt, seconded by Yanish, and unanimously passed to adjourn the meeting at 7:38 p.m.

Respectfully submitted,

Jodie Nelson, Vice-Chair

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Attest:

Darya Vogt, Trustee

**MINUTES OF THE REGULAR MEETING OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
TUESDAY, APRIL 19, 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 5:02 p.m. by Sandra Parks.

PLEDGE OF ALLEGIANCE

ROLL CALL – In attendance were Trustees Parks, Schorr, Yanish and Vogt. Also present were General Manager Mitch Dion, Operations Superintendent Brandon Garden, Administration & Human Resource Supervisor Judy Brewer, General Counsel Chuck Zumpft, and Matt Van Dyne of Farr West Engineering. Public present included Larry Schussel.

PUBLIC COMMENT – Larry Schussel referenced his second letter to the board dated April 12, 2022. He read the KGID Mission Statement into the record. He stated that he is waiting to connect with some of the Trustees that he would like to inspect his property. He reminded the board that when there is a lot of surface water it floods his property. He explained that a pump and hose that is currently installed to prevent overflow. He feels the drainage system installed in 2008 was engineered improperly. He requested to be notified in advance of any changes to the drainage set-up. He stated that he looks forward to further communication with Mr. Dion.

Parks noted that she visited the site yesterday and the property is currently dry.

APPROVAL OF AGENDA – Dion suggested moving Item 13 to beginning of New Business.

M-4/19/2022-1 - Motion by Yanish, seconded by Vogt, and unanimously passed to approve the Agenda as amended.

APPROVAL OF MINUTES –

M-4/19/2022-2 - Motion by Parks, seconded by Schorr, and passed to approve Regular Meeting Minutes dated March 15, 2022. Yanish obtained due to her absence at the meeting.

APPROVAL OF CONSENT CALENDAR – Parks inquired, and it was confirmed that Homeserve program is pass through.

M-4/19/2022-3 - Motion by Yanish, seconded by Vogt, and unanimously passed to approve the Consent Calendar Item A: List of Claims in the amount of \$675,788.19 as represented by check numbers 61401 through 61532.

NEW BUSINESS

NO ACTION TOOK PLACE ON THE FOLLOWING ITEMS:

FOR POSSIBLE ACTION:

PRESENTATION BY DR. CLINT PURVANCE AND CHRIS PROCTOR BARTON HEALTH REGARDING DEVELOPMENT IN STATELINE COMMUNITY. Dr. Purvance provided history of the healthcare in the south shore and he explained the upcoming expansion of Barton into the old Lakeside Casino building. Demolition has commenced and they are currently site planning. The final design of the medical facility is still in progress, this includes specialty practice and long-term care facilities. He stated they are also in negotiations to purchase the building across from Lakeside currently occupied by Douglas County as they will be moving to the event center along with Lake Tahoe Visitor's Association. Their goal is to create better access for services in both California and Nevada. Their investments in facilities will be substantial.

Proctor stated they are communicating with the community on the needs and design for the planning of the project. He noted there are various agencies interested in their project and they understand the importance of communicating with those agencies. They have identified health issues that will need to be addressed. Transportation and housing are concerns and they are looking for feedback.

Purvance discussed Kahle Drive paving and maintenance issues along with their plans to partner with other agencies for needed improvements. A redesign of Kahle Drive is also being reviewed. As far as expansion or relocation of services, he explained that there is capacity at both locations to develop. He confirmed they are a not-for-profit company and there are regulation differences between California and Nevada which may influence their location of healthcare services.

Yanish noted that the Lakeside property included development rights such as Tourist Accommodation Units and she questioned if they intend to convert those to Commercial Floor Area. Purvance could not comment on any determination and he noted that healthcare is exempt from Commercial Floor Area unless it is retail. Yanish suggested making these development rights available for use elsewhere within the basin.

Yanish stated that infrastructure in the area needs improvement. She questioned if Barton intends to invest in that infrastructure. Purvance explained there will be site challenges and there is a need to tie-in to modern infrastructure. Yanish stated that transportation and pedestrian access also need to be improved. She referenced a roundabout at Highway 207 and noted Oliver Park GID has trouble appointing Board representatives. Purvance explained that community perception surveys, community meetings and data including projections of growth will be considered. Yanish suggested a Douglas County stakeholder group. Proctor noted their involvement in the community is broader and they consider the overall health of individuals.

Purvance and Proctor exited the meeting.

APPROVAL TASK ORDER NUMBER ONE – FOR ARCHITECTURAL SERVICES FOR EQUIPMENT STORAGE FACILITY: Dion provided a report in writing. He explained this task order is for the first development of the yard facility including site development. Dion explained that an architectural contract has been established with Paul Gavin and confirmed there will be no administrative operations at the sprung structure. Other services provided by Gavin will include structural, mechanical and electrical engineering. The \$500K estimate would include the site work including foundation and gravel or paving, as necessary.

Yanish requested Van Dyne's input. Van Dyne stated they have coordinated with Gavin and will provide background support or assistance where necessary. Dion confirmed the objective is not to change the use or NDOT requirements to avoid the requirement of a deceleration lane.

M-4/19/2022-4 - Motion by Vogt, seconded by Yanish, and unanimously passed to approve Task Order Number One and authorize the General Manager to proceed with the site assessment and building programming report.

DUSCUSSION AND APPROVAL FOR THE AWARD OF THE FY2022 ROADWAY SEALING PROJECT: Dion provided a report in writing. He explained that waterlines were considered in the design of this project.

M-4/19/2022-5 - Motion by Vogt, seconded by Yanish, and unanimously passed to approve award of the FY 2022 Roadway Seal Project to Sierra Nevada Construction, Inc (SNC) for the Base Bid or \$235,924.83 and the Alternate Bid item for \$28,082.17 authorizing the General Manager to execute contract.

DISCUSSION AND DETERMINATION OF GENERAL MANAGER EVALUATION FORMAT: Brewer provided a written report. Dion explained the written evaluations will be brought to the May or June meeting for discussion. Yanish noted the template is similar to what was used previously and supports this process annually. Yanish verified with Brewer that she is satisfied with the form. Yanish noted a prior sub-committee to discuss these items in detail for presentation to the board. Brewer explained that the other process is for the Trustees to

individually complete the form coordinated by the Chair to be discussed at a public meeting. Schorr confirmed this form is only for the General Manager.

M-4/19/2022-6 - Motion by Vogt, seconded by Yanish, and unanimously passed to approve the proposed format and process for the General Manager Evaluation.

PRESENTATION AND DISCUSSION FOR FACILITIES UPDATE – Dion provided a report in writing. This presentation is a review of the facilities planning for the Trustee's comments and discussion while keeping the issues current. He reviewed the facility plan regarding development of an equipment storage facility at Kingsbury Grade and field operations facility at 160 Pineridge. He reminded the board that approval was made to proceed with crew facilities on level one of 160 Pineridge which is considered an urgent need. He reviewed other options, including a hybrid of occupying the first floor of 298 Kingsbury Grade and the first floor of 160 Pineridge. Schorr confirmed some equipment will be retained at 160 Pineridge along with the crew.

Dion noted the designs presented were simply conceptual and the board has not approved any designs. The hybrid improvements were roughly estimated at \$800K-\$900K. He reviewed the lease options and costs at 255 Kingsbury along with rental income and lease terms of 298 Kingsbury. He noted that current plan is utilitarian and limited to interior so even windows would not be replaced or upgraded. HVAC already needs to be replaced within one year and future planning and design should be considered for ducting.

Parking issues were reviewed, including codes and vehicle needs. He mentioned gating recommendation to protect vehicles with tools. Upcoming electric vehicle requirements are also a concern for charging stations. He clarified the recommendation is to move forward with design and initiate approval for layout of 298 Kingsbury first floor design. The initial renovation design will be brought to the board for approval. He noted that there is an ingress and egress access for the building behind these properties and details are unknown at this time. Clarification is pending which would affect the fencing possibility. Yanish suggested asking the title company to review this issue. There was no action taken.

PRESENTATION BY TRUSTEE NATALIE YANISH-NATIONAL LEAGUE OF CITY CONFERENCE.

Due to technical difficulties, the presentation did not function. Yanish offered to send a presentation to the trustees. She explained the structure of the conference and related meetings to address concerns of local government. There were various groups dealing with similar issues as KGID. Joe Biden was the main speaker at the main stage address and there many legislators were present. During breakout meetings, they discussed local issues and she noted that Lake Tahoe will be receiving \$29.2M of federal funding to reduce fuel and provide infrastructure, but KGID, we has not received funds directly. She presented to legislators that we (GIDs) have not received any of the ARPA (American Plan Rescue Act) funds. She noted that a replacement representative from KGID is needed to continue membership. She mentioned the importance of these connections. The Nevada League of Cities retreat is June 8, 2022 in Fallon and the annual conference is August 9-12, 2022 in Las Vegas.

BOARD REPORTS – Vogt read a statement from Rob Hopkins regarding the Bentley property transfer. It stated that they have been talking to the ranch manager and the ranch will be sold with an ongoing operation and the Sewer Authority should expect business as usual with the new owners. He also stated that the sales process will take some time and they should have plenty of warning of any radical changes. The sewer disposal contract with Bentley will transfer with the owner and we will maintain the ability to dispose of fluid at the reservoir. Their attorney is reviewing agreement. The biosolids should continue as is, but it can also be shipped to the Lockwood Landfill located east of Reno as a backup. There would be an increased cost associated with travel and fuel. They are in preliminary discussion with engineering regarding solutions to the portable biosolids disposal. Parks confirmed there is nothing urgent at this time.

STAFF REPORTS -

GENERAL MANAGER'S REPORT – Dion provided a presentation and discussed water resources, weather patterns and lake levels which are similar to those in 2014. The Trustees requested an update on the eroded control wall discussions with Douglas County. Dion explained that one issue is responsibility. They are currently reviewing funding mechanisms. Yanish noted property taxes from County should be re-allocated to cover

maintenance, but this is unlikely to change. Dion explained the damages were from various sources including plowing or vehicle accidents. In addition, the projects are aging. Yanish recollected the parking situation on Tramway and questioned if the HOA could also be involved. Dion noted the possibility of using funds from snow removal fees.

Zumpft stated that Lake Village HOA engaged Lumas to analyze issues with their retaining walls. He suggested KGID could do the same.

UTILITY OPERATIONS SUPERINTENDENT'S REPORT – Parks questioned the plowing requirements, stating that there were plows operating on her street when it wasn't necessary. Garden explained the contract states plowing is performed if there is 4" of snow and it is still snowing at the intersection of Highway 207 and Tramway. He sought confirmation that the blade was down and agreed that in lower Kingsbury plowing was not likely needed. Parks noted this is a waste of money to be there during this time. He offered to make calls regarding this location. Vogt agreed with Park's comments. Garden stated he is concerned with unnecessary wear and tear on the roads.

ADMINISTRATIVE AND HUMAN RESOURCES REPORT – Brewer announced that the new website is ready and suggested everyone visit the site and provide feedback. Community outreach is next week and many attendees are expected to attend.

ATTORNEY'S REPORT – Vogt questioned the litigation regarding the Schussel property. Zumpft stated that he and Dion will address this next month. It is unknown if it will be public or closed session. Zumpft added that direction can be provided to KGID privately regarding anticipated litigation.

ENGINEER'S REPORT – Van Dyne added that they had correspondence with Tahoe Beach Club as they anticipate starting water structure construction in early May. Farr West will provide observation for that work.

CORRESPONDENCE – None.

ADJOURN TO A CLOSED SESSION - The meeting was adjourned to Closed Session at 7:12 p.m.

RETURN TO OPEN SESSION - The meeting was Called to Order at 7:34 p.m.

UNFINISHED BUSINESS

FINAL PUBLIC COMMENT – There was none.

ADJOURNMENT

M-4/19/2022-7 - Motion by Yanish, seconded by Schorr, and unanimously passed to adjourn the meeting at 7:45 p.m.

Respectfully submitted,

Sandra Parks, Chair

Attest:

Craig Schorr, Secretary

KGID Board Meeting Minutes 4/19/2022

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/1/2022 Through 4/30/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61487	4/8/2022	BURGARELLO ALARM	VARIOUS STATIONS ALARM MONITORING 4/1/22 - 6/30/22	1,584.54
61488	4/8/2022	AMY C. CARAMAZZA	BOARD MEETING & MINUTES 8.25 HOURS	206.25
61489	4/8/2022	CHARTER COMMUNICATIONS	ACCT. 8354150020170948 169 TERRACE VIEW DR	139.98
61490	4/8/2022	IOBP	SAFETY ALERT FOR SUPERVISORS 3/22	265.00
61491	4/8/2022	STATIONARY ENGINEERS LOCAL 39	LOCAL 39 EMPLOYEES HEALTH/LIFE PREMIUMS 5/1/22	21,006.00
61492	4/8/2022	IUOE STATIONARY ENGINEERS LO39	EMPLOYEE UNION DUES 4/1/22	653.47
61493	4/8/2022	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT, UTILITIES, JANITORIAL	6,050.00
61494	4/8/2022	CHARLES D. KENYON	REFUND ACCT. 1619 OVERPAID/CLOSED ESCROW 3/30/22	292.99
61495	4/8/2022	KINGSBURY AUTOMOTIVE	TRUCK 10 REPLACED BATTERY, TERMINAL PROTECTORS, STARTER MOTOR	975.99
61495	4/8/2022	KINGSBURY AUTOMOTIVE	TRUCK 20 LUBE, OIL & FILTER	153.23
61496	4/8/2022	KINGSBURY HARDWARE	160 PINERIDGE OFFICE KEYS ROAD CREW	17.77
61496	4/8/2022	KINGSBURY HARDWARE	CHAINSAW BAR & CHAIN OIL	11.24
61496	4/8/2022	KINGSBURY HARDWARE	INTERTIE GENERATOR 1/2MPTX5/8 BARB ADAPTER	4.86
61496	4/8/2022	KINGSBURY HARDWARE	INTERTIE GENERATOR 9/16X1-1/16 SS CLAMP	3.58
61496	4/8/2022	KINGSBURY HARDWARE	PROPANE FOR TACH POT	30.16
61496	4/8/2022	KINGSBURY HARDWARE	STATION 2 3/4MX5/8 HOSE BARB ADAPT	16.90
61496	4/8/2022	KINGSBURY HARDWARE	STATION 3 MISC HARDWARE	2.24
61496	4/8/2022	KINGSBURY HARDWARE	STATION 4 3V LITH BATTERY	8.09
61496	4/8/2022	KINGSBURY HARDWARE	TRUCK 1929 & 1726 DUCT TAPE	17.98
61497	4/8/2022	STEPHEN MOISE	REFUND ACCT. 181 OVERPAID/CLOSED ESCROW 3/11/22	32.06
61498	4/8/2022	NEVADA NEWS GROUP	AD 22002 KGID RFQ-CONSULTING FIRMS NV APPEAL	104.00
61498	4/8/2022	NEVADA NEWS GROUP	AD 22004 AD KGID RFQ-CONSULTING FIRMS RECORD COURIER	90.50

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Check/Voucher Register - LIST OF CLAIMS
From 4/1/2022 Through 4/30/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61498	4/8/2022	NEVADA NEWS GROUP	AD 22005 KGID RFQ-CONSULTING FIRMS NBW	105.00
61499	4/8/2022	CHARLES NIELSEN, KAARAN THOMAS	REFUND ACCT. 398 OVERPAID/CLOSED ESCROW 3/14/22	86.57
61500	4/8/2022	PACIFIC OFFICE AUTOMATION	ACCT. 710273 MAINTENANCE AGREEMENT B&W 16143 COLOR 881	161.89
61501	4/8/2022	ROUND HILL GENERAL IMPR DIST	COMMERCIAL CONSUMPTION DORLA CT 2/17 TO 3/17/22	163.30
61503	4/8/2022	US BANK VISA REWARDS	55IN LG ELECTRIC HEIGHT ADJUSTABLE STANDING DESK	321.27
61503	4/8/2022	US BANK VISA REWARDS	ALLIED 100 AED G3 LONG LIFE BATTERY	426.26
61503	4/8/2022	US BANK VISA REWARDS	CANDY FOR OFFICE	33.98
61503	4/8/2022	US BANK VISA REWARDS	COPY PAPER, BLUE INK PENS, CASH REG ROLLS, AAA & AA BATTERIE	298.54
61503	4/8/2022	US BANK VISA REWARDS	DOMAIN NAME NETWORK SOLUTION 4/1/22	15.95
61503	4/8/2022	US BANK VISA REWARDS	FILE UPLOADS CREDITED	(49.00)
61503	4/8/2022	US BANK VISA REWARDS	FLYERS 4/28/22 COMMUNITY OUTREACH	319.99
61503	4/8/2022	US BANK VISA REWARDS	KEURIG ASSORTED COFFEE & TEA	108.32
61503	4/8/2022	US BANK VISA REWARDS	MITCH AXWA 2022 SPRING CONFERENCE 5/3 - 5/5/22	775.00
61503	4/8/2022	US BANK VISA REWARDS	OFFICE C&H SUGAR, COFFEE MATE & NUTPODS CREAMER	21.25
61503	4/8/2022	US BANK VISA REWARDS	OFFICE CHOCALLET, DIXIE, ZIP LOCK/STATION 1 & 2 PAPER TOWELS	80.15
61503	4/8/2022	US BANK VISA REWARDS	OPTICAL LENS CLEANING TOWELETTE DISP	34.14
61503	4/8/2022	US BANK VISA REWARDS	RAPID CARE FIRST AID CABINET	121.00
61503	4/8/2022	US BANK VISA REWARDS	REFRIGERATOR WATER FILTERS	52.15
61503	4/8/2022	US BANK VISA REWARDS	RETURN BLUE TOOTH SPEAKERS	(10.70)
61503	4/8/2022	US BANK VISA REWARDS	SANDWICHES 3/15/22 BOARD MEETING	41.97
61503	4/8/2022	US BANK VISA REWARDS	SIGN PERMIT FOR 4/28/22 COMMUNITY OUTREACH	33.13
61503	4/8/2022	US BANK VISA REWARDS	STATION 1 40 LB NATURAL SALT QTY 63	366.66
61503	4/8/2022	US BANK VISA REWARDS	STATION 1 DISTILLED WATER	10.74

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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From 4/1/2022 Through 4/30/2022

Check Number	Check Date	Payee	Transaction Description	Check Amount
61503	4/8/2022	US BANK VISA REWARDS	STATION 1 OZONE GEN REPLACEMENT FILTERFANS	186.35
61503	4/8/2022	US BANK VISA REWARDS	STATION 4 MARK TIME® HOUR METER 120 VAC	107.86
61503	4/8/2022	US BANK VISA REWARDS	STATION HOTSTART ENGINE HEATER FOR STANDBY GENERATOR	155.28
61503	4/8/2022	US BANK VISA REWARDS	TRUCK #1827 CARWASH HAVMAX	12.00
61503	4/8/2022	US BANK VISA REWARDS	TRUCK 1020 UNLEADED FUEL 13.202GAL	56.10
61503	4/8/2022	US BANK VISA REWARDS	UNDER DESK CABLE MGMT TRAY & MONITOR DESK MOUNT STAND	62.08
61504	4/8/2022	WEDCO INC	STATION 1 CL2 ANALYZER FUSE	1.70
61505	4/8/2022	WESTERN NEVADA SUPPLY CO	CLA VAL 9169812G 3 REPAIR KIT QTY. 3	639.99
61505	4/8/2022	WESTERN NEVADA SUPPLY CO	HWY 50/KAHLE LEAK REPAIR RETURNED 12 LONG MJ SLEEVE & 12 ROM	(1,968.68)
61505	4/8/2022	WESTERN NEVADA SUPPLY CO	QUAKING ASPEN PRV VAULT LID & FRAME	490.77
61505	4/8/2022	WESTERN NEVADA SUPPLY CO	SCOTT DR 8 FLG 11, BOX 6 FCA BOLTS NUTS, ROMA GSKT 7.80-8.10	1,205.83
61505	4/8/2022	WESTERN NEVADA SUPPLY CO	STATION 5 CLA-VAL 1726201F PILOT REP KIT 1 FOR INVENTORY	914.30
61506	4/15/2022	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 4/15/2022	1,647.86
61507	4/15/2022	JUDITH BREWER	Employee: BREWER; Pay Date: 4/15/2022	2,050.19
61508	4/15/2022	MITCHELL S. DION	Employee: DION; Pay Date: 4/15/2022	5,839.49
61509	4/15/2022	MICHAEL F. EDWARDS, JR	Employee: EDWARD; Pay Date: 4/15/2022	2,650.84
61510	4/15/2022	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 4/15/2022	2,681.25
61511	4/15/2022	BRANDON GARDEN	Employee: GARDEN; Pay Date: 4/15/2022	3,521.78
61512	4/15/2022	AUSTIN Q. HICKMAN	Employee: HICKMA; Pay Date: 4/15/2022	1,490.47
61513	4/15/2022	BRANDY JOHNS	Employee: JOHNS; Pay Date: 4/15/2022	1,977.74
61514	4/15/2022	BRITTNEY D. JONES	Employee: JONES; Pay Date: 4/15/2022	1,552.17
61515	4/15/2022	CODY LEYLAND	Employee: LEYLAN; Pay Date: 4/15/2022	1,888.70
61516	4/15/2022	DARREN J. MCGOUGH	Employee: MCGOUG; Pay Date: 4/15/2022	1,749.88
61517	4/15/2022	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 4/15/2022	2,423.48

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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Check Number	Check Date	Payee	Transaction Description	Check Amount
61518	4/15/2022	BYRAN D. MOSS	Employee: MOSS; Pay Date: 4/15/2022	2,405.74
61519	4/15/2022	CHARTER COMMUNICATIONS	ACCT. 8354150020207393 97 BEACH CLUB DR.	149.98
61520	4/15/2022	DOUGLAS COUNTY LAKE TAHOE	MAINTENANCE & OPERATION ASSESSMENTS QTR. 4 4/1/22	317,843.00
61521	4/15/2022	MICHAEL EDWARDS JR.	REIMBURE AMAZON RECEIPT FOR LONG SLEEVE COVERALLS	51.40
61522	4/15/2022	FENWEN PROPERTIES LLC	REFUND PERMIT 2022-03 453 BARRETT DEPOSIT	2,867.00
61523	4/15/2022	FLYERS ENERGY LLC	FUEL DIESEL 122.2 GAL REGULAR 157 GAL	1,455.54
61523	4/15/2022	FLYERS ENERGY LLC	FUEL DIESEL 80.6 GAL REGULAR 81.3 GAL	889.70
61523	4/15/2022	FLYERS ENERGY LLC	FUEL REGULAR 143 GAL DIESEL 160.2 GAL	1,630.57
61523	4/15/2022	FLYERS ENERGY LLC	FUEL REGULAR 97 GAL DIESEL 137.8 GAL	1,258.96
61524	4/15/2022	BEATRIZ HERNANDEZ	255 KINGSBURY GRADE JANITORIAL MARCH 4 CLEANINGS	360.00
61525	4/15/2022	CODY LEYLAND	REIMBURSE RECEIPT CMC CARSON CITY CDL PHYSICAL	121.00
61526	4/15/2022	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 1/1/22 TO 1/31/22	1,490.47
61526	4/15/2022	MANCHESTER ENTERPRISES	RETENTION FUEL SURCHARGE SNOW REMOVAL SERVICES	1,695.53
61526	4/15/2022	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 10/11/21 TO 10/26/21	1,595.48
61526	4/15/2022	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 11/9/21	86.85
61526	4/15/2022	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 12/9/21 TO 12/31/21	19,238.30
61526	4/15/2022	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 2/3/22 TO 2/28/22	2,605.84
61526	4/15/2022	MANCHESTER ENTERPRISES	RETENTION SNOW REMOVAL SERVICES 3/1/22 TO 3/20/22	1,793.17
61527	4/15/2022	SHANE MORTENSEN	REIMBURSE SPORTSMANS WHSE RECEIPT WORK BOOTS	209.99
61528	4/15/2022	ROBERT & JOANIE NEUSCHMID	REFUND PERMIT 2021-28 FIRE CONNECTION FEE	500.00
61529	4/15/2022	NEXTIVA, INC.	ACCT. 3680856 OFFICE PHONE LINES	256.53

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Check Number	Check Date	Payee	Transaction Description	Check Amount
61530	4/15/2022	SIERRA ENVIRONMENTAL MONITORIN	BROMATE	160.00
61530	4/15/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A & COLIFORMS-QT	275.00
61530	4/15/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-QT	25.00
61531	4/15/2022	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP./ACH & CC CHARGES 3/31/22	1,382.00
61531	4/15/2022	SPRINGBROOK SOFTWARE COMPANY	COMPUTER EXP/ACH & CC CHARGES 2/28/22	1,375.00
61532	4/15/2022	SUMMIT PLUMBING LLC	SEWER PUMP STATION MAINTENANCE 4/1/22	7,176.89
61533	4/19/2022	JODIE NELSON	Employee: NELSON; Pay Date: 4/19/2022	640.57
61534	4/19/2022	SANDRA D. PARKS	Employee: PARKS; Pay Date: 4/19/2022	600.57
61535	4/19/2022	CRAIG B. SCHORR	Employee: SCHORR; Pay Date: 4/19/2022	640.57
61536	4/19/2022	DARYA J. VOGT	Employee: VOGT; Pay Date: 4/19/2022	500.27
61537	4/19/2022	NATALIE YANISH	Employee: YANISH; Pay Date: 4/19/2022	640.57
61538	4/19/2022	AIRGAS USA, LLC	ACCT. 3255567 NITROGEN LIQ FG 265LTRS 350 PSI	356.72
61538	4/19/2022	AIRGAS USA, LLC	ACCT. 3255567 RENT LIQUID IND LG 190-300 LT NITRO	338.65
61538	4/19/2022	AIRGAS USA, LLC	NITROGEN LIQ FG 265LTRS 350 PSI	351.03
61539	4/19/2022	ALLISON MACKENZIE, LTD	LEGAL SERVICES UNION NEGOTIATIONS 3/28/22	62.50
61540	4/19/2022	BARTON HEALTHCARE SYSTEM	ACCT 800002207 MOSS 26364821,GARDEN 2636747,MCGOUGH 26577497	235.00
61541	4/19/2022	MICHAEL EDWARDS JR.	REIMBURSE RECEIPT DIV ENVIRONMENTAL PROTECT. DISTRIBUTION 3	120.00
61541	4/19/2022	MICHAEL EDWARDS JR.	REIMBURSE RECEIPT DIV ENVIRONMENTAL PROTECTION TREATMENT 3	120.00
61541	4/19/2022	MICHAEL EDWARDS JR.	REIMBURSE RECIEPT 4/20/21 CA STAT UNIVERSITY WTP01 VOL 1	50.00
61542	4/19/2022	FARR WEST ENGINEERING	ENGINEERING GENERAL SERVICES 3/25/22	1,757.00
61542	4/19/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES 2021 WATERLINE & ROAD REPLACE 3/25/22	5,532.13
61542	4/19/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES 2022 SEALING 3/25/22	3,268.75
61542	4/19/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES FY22 GIS 3/25/22	607.25
61542	4/19/2022	FARR WEST ENGINEERING	ENGINEERING SERVICES SEWER PER 3/25/22	9,843.50

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61542	4/19/2022	FARR WEST ENGINEERING	TAHOE BEACH CLUB INSPECTION SERVICES 2/26-3/25/22	790.00
61543	4/19/2022	FLYERS ENERGY LLC	FUEL REGULAR 120.6 GAL DIESEL 29 GAL	812.43
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-150-0119-103174-5 EASY	50.92
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-150-0120-092376-5 DCLTSA	50.92
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-2401-060791-5 PALISADES	40.00
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-2410-111700-5 EASY	132.18
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-2419-091195-5 PALISADES	64.74
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-2705-042476-5 TERRACE VIEW	259.20
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-4482-052798-5 MARKET	51.14
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-7495-061182-5 MARKET	41.60
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-8311-081082-5 GALAXY	56.67
61544	4/19/2022	FRONTIER COMMUNICATIONS	775-588-8471-100215-5 BEACH CLUB SECURITY & PHONE	142.80
61545	4/19/2022	HACH COMPANY	SAMPLE CELL, 25X60MM PK/6 & SPEC COLOR STD, DPD CHLORINE-LR	370.88
61545	4/19/2022	HACH COMPANY	WIPES, DISPOSABLE PK/280	176.96
61546	4/19/2022	IMPORTS AND SPORTS	SWEEPER DEF002 DIESEL EXHAUST FLUID	41.98
61547	4/19/2022	KINGSBURY AUTOMOTIVE	TRUCK 1323 LUBE, OIL & FILTER	483.75
61548	4/19/2022	KONICA MINOLTA PREMIER FINANCE	ACCT. 3691777720 COPIER LEASE	216.91
61549	4/19/2022	MINDEN LAWYERS, LLC	LEGAL FEES 3/31/22	4,041.25
61550	4/19/2022	NV ENERGY	1000044086803301940 EASY ST UNIT N/T134	36.50
61550	4/19/2022	NV ENERGY	1000044086803305073 KINGSBURY GRADE UNIT PMPPLS	46.05
61550	4/19/2022	NV ENERGY	1000044086803320247 176 BUCHANAN RD UNIT PMPHS3	1,700.04
61550	4/19/2022	NV ENERGY	1000044086804563654 255 KINGSBURY GRADE UNIT C	114.62
61550	4/19/2022	NV ENERGY	1000044086804563795 255 KINGSBURY GRADE UNIT D	83.15
61550	4/19/2022	NV ENERGY	1000044771003320176 KINGSBURY GRADE UNIT DISPMP	1,332.37

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61551	4/19/2022	OFFICE DEPOT, INC.	236610356 & 236610357 MECH. PENCILS, COPY PAPER, CHAIR MATS	243.94
61552	4/19/2022	PUBLIC EMPLOYEES	2022 LIAISON OFFICER CONFERENCE NORTH	300.00
61553	4/19/2022	LINDE GAS & EQUIPMENT INC.	ACCT. 71572887 CYLINDER RENT INDUSTRIAL ACETYLENE	117.22
61554	4/19/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORM-QT	25.00
61554	4/19/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A	100.00
61554	4/19/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-P/A & COLIFORMS-QT	100.00
61554	4/19/2022	SIERRA ENVIRONMENTAL MONITORIN	COLIFORMS-QT	50.00
61555	4/19/2022	SOUTH TAHOE REFUSE	ACCT. 10534153 169 TERRACE VIEW SERVICE 3/3 & 3/25/22	130.84
61555	4/19/2022	SOUTH TAHOE REFUSE	ACCT. 12276400 801 KINGSBURY GRADE SERVICE 3/17/21	65.42
61555	4/19/2022	SOUTH TAHOE REFUSE	ACCT. 13186400 160 PINERIDGE/298 KINGSBURY COMM BIN 3/31/22	490.65
61556	4/19/2022	SOUTHWEST GAS CORPORATION	232-0016401-023 698 KINGSBURY GRADE	109.50
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000322763 3 BUCHANAN PUMP	83.45
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000561180 5 KIMBERLY BROOK PUMP	112.62
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000561274 4 ANDRIA (384) PUMP	93.28
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000561387 2 TERRACE VIEW PUMP	160.41
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000799713 160 PINERIDGE 1	131.73
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000799714 160 PINERIDGE 2	128.44
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000799715 160 PINERIDGE 4-6	142.62
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000799716 298 KINGSBURY	79.96
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000799717 298 KINGSBURY UP	33.38
61556	4/19/2022	SOUTHWEST GAS CORPORATION	910000799718 298 KINGSBURY DOWN	191.28
61557	4/19/2022	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 360 MEDICAL INSURANCE BREWER, GARDEN, MOSS	4,666.41
61557	4/19/2022	PUBLIC EMPLOYEES BENEFIT PROG	ACCT. 841 MEDICAL INSURANCE MCKAY, ROHR, RUNTZEL, SCHRAUBEN,	1,558.67
61558	4/19/2022	SUMMIT FIRE & SECURITY	ANNUAL EXTINGUISHER SERVICE & NEW FIRE EXTINGUISH 298 KINGSB	192.50

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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Check Number	Check Date	Payee	Transaction Description	Check Amount
61558	4/19/2022	SUMMIT FIRE & SECURITY	ANNUAL FIRE EXTINGUISHER SERVICE 160 PINERIDGE	105.00
61559	4/19/2022	SUMMIT PLUMBING LLC	6 MONTH MAINT. M/H N18-1 TO N19-1, R10-5 TO R4-3, 7-2 TO 7-3	604.51
61560	4/19/2022	TAHOE BASIN CONTAINER	ACCT. 5434500 801 KINGSBURY GRADE BEAR PROOF RENTAL	30.00
61560	4/19/2022	TAHOE BASIN CONTAINER	ACCT. 54591700 160 PINERIDGE/298 KINGSUBYR BEAR PROOF RENTAL	32.50
61561	4/19/2022	TAHOE POOL SERVICE	CHLORINE 3 BOXES	163.50
61562	4/19/2022	TELSTAR INSTRUMENTS INC.	STATION 1 CL2 ANALYZER CLEANING BALLS, STRIKER ASSEMBLY, BOT	3,696.00
61563	4/19/2022	USA BLUE BOOK	FLAG 15' WIRE BLUE, CAUTION BLUE PAINT, SAFETY GREEN PAINT	563.47
61564	4/19/2022	VERIZON WIRELESS	MONTHLY GPS SERVICE & MEI SNOW EQUIPMENT	307.04
61565	4/19/2022	WESTERN NEVADA SUPPLY CO	2021 WATER PROCURE 5' MJ NST SPEC HYD L/A RED 423-502406	16,759.08
61565	4/19/2022	WESTERN NEVADA SUPPLY CO	2021 WATER PROCURE 6 TJ FIELD LOCK GSKT, 8 TJ FIELD LOCK GSK	19,482.83
61565	4/19/2022	WESTERN NEVADA SUPPLY CO	2021 WATER PROCURE 8X18' TYTON JT DI PIPE PC350	134,647.92
61565	4/19/2022	WESTERN NEVADA SUPPLY CO	2021 WATER PROCURE COP 1 K SOFT TUBE 60 COIL, COP 1-1/2 K SO	9,156.00
61566	4/29/2022	CARRIE BAUWENS	Employee: BAUWEN; Pay Date: 4/29/2022	1,505.74
61567	4/29/2022	JUDITH BREWER	Employee: BREWER; Pay Date: 4/29/2022	2,050.19
61568	4/29/2022	MITCHELL S. DION	Employee: DION; Pay Date: 4/29/2022	5,839.49
61569	4/29/2022	MICHAEL E. EDWARDS, JR	Employee: EDWARD; Pay Date: 4/29/2022	2,135.62
61570	4/29/2022	JOSEPH ESENARRO	Employee: ESENAR; Pay Date: 4/29/2022	3,117.55
61571	4/29/2022	BRANDON GARDEN	Employee: GARDEN; Pay Date: 4/29/2022	3,531.88
61572	4/29/2022	AUSTIN Q. HICKMAN	Employee: HICKMA; Pay Date: 4/29/2022	1,357.58
61573	4/29/2022	BRANDY JOHNS	Employee: JOHNS; Pay Date: 4/29/2022	1,814.72
61574	4/29/2022	BRITTNEY D. JONES	Employee: JONES; Pay Date: 4/29/2022	1,416.58
61575	4/29/2022	CODY LEYLAND	Employee: LEYLAN; Pay Date: 4/29/2022	1,726.78

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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Check Number	Check Date	Payee	Transaction Description	Check Amount
61576	4/29/2022	DARREN J. MCGOUGH	Employee: MCGOUGH; Pay Date: 4/29/2022	1,600.05
61577	4/29/2022	SHANE T. MORTENSEN	Employee: MORTEN; Pay Date: 4/29/2022	2,681.44
61578	4/29/2022	BYRAN D. MOSS	Employee: MOSS; Pay Date: 4/29/2022	1,753.09
61579	4/29/2022	AFLAC	ACCT. FA935 INSURANCE JOHNS, MCGOUGH, & MOSS	281.98
61580	4/29/2022	AT & T MOBILITY	ACCT. 287301170124 CELL PHONES	814.60
61581	4/29/2022	CHARTER COMMUNICATIONS	ACCT. 8354150020197776 255 KINGSBURY GRADE UNIT A	139.98
61582	4/29/2022	JEWISH COMMUNITY CENTER	255 KINGSBURY GRADE RENT, UTILITIES, & JANITORIAL	6,050.00
61583	4/29/2022	KELLY PETTIT	CPR AED & FIRST AID TRAINING	867.00
61584	4/29/2022	KEVIN MEYER	REFUND DEPOSIT PERMIT 2018-18 381 SUMMIT DR	1,282.00
61585	4/29/2022	PAMELA JOANNE NANCE	160 PINERIDGE/298 KINGSBURY GRADE 4 CLEANINGS MARCH	1,000.00
61587	4/29/2022	NV ENERGY	1000044046907329692 399 EUGENE DR	471.94
61587	4/29/2022	NV ENERGY	1000044086803270814 801 KINGSBURY GRADE UNIT LIGHTS	23.11
61587	4/29/2022	NV ENERGY	1000044086803274204 GALAXY LN PUMP	96.27
61587	4/29/2022	NV ENERGY	1000044086803294236 160 PINERIDGE DR UNIT LIGHTS	7.68
61587	4/29/2022	NV ENERGY	1000044086803297452 298 KINGSBURY GRADE APT A DOWN	71.18
61587	4/29/2022	NV ENERGY	1000044086803297460 298 KINGSBURY GRADE APT B-UP	158.54
61587	4/29/2022	NV ENERGY	1000044086803297478 298 KINGSBURY GRADE APT C DOWN	89.30
61587	4/29/2022	NV ENERGY	1000044086803297486 298 KINGSBURY GRADE APT D DOWN	106.80
61587	4/29/2022	NV ENERGY	1000044086803297494 160 PINERIDGE DR UNIT A	46.98
61587	4/29/2022	NV ENERGY	1000044086803297502 160 PINERIDGE DR UNIT B	47.45
61587	4/29/2022	NV ENERGY	1000044086803297510 160 PINERIDGE DR UNIT C	110.23

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61587	4/29/2022	NV ENERGY	1000044086803297718 403 KIMBERLY BROOKE LN	328.95
61587	4/29/2022	NV ENERGY	1000044086803304290 KINGSBURY GRADE UNIT F1	8.75
61587	4/29/2022	NV ENERGY	1000044086803320205 KINGSBURY GRADE UNIT PMPHS2	2,516.90
61587	4/29/2022	NV ENERGY	1000044086803320221 314 ANDIR WAY UNIT BRADBU	875.51
61587	4/29/2022	NV ENERGY	1000044086803320239 698 KINGSBURY GRADE UNIT NTFRS	1,249.78
61587	4/29/2022	NV ENERGY	1000044086804621577 801 KINGSBURY GRADE UNIT B	86.29
61587	4/29/2022	NV ENERGY	1000044086805221187 180 LAKE PKWY UNIT PUMP	597.84
61587	4/29/2022	NV ENERGY	1000044086807006297 97 BEACH CLUB DR	4,513.30
61587	4/29/2022	NV ENERGY	1000044087003270836 801 KINGSBURY GRADE	32.80
61587	4/29/2022	NV ENERGY	10044086803301502 504 LAUREL LN UNIT PMPSTA	32.80
61588	4/29/2022	OFFICE DEPOT, INC.	COPY PAPER 10 REEMS QTY. 2	79.98
61588	4/29/2022	OFFICE DEPOT, INC.	STATION 2 PRINTER BLACK INK CARTRIDGE	97.78
61589	4/29/2022	PUBLIC EMPLOYEES	EMPLOYEE AND EMPLOYERS PERS CONTRIBUTION 4/22	22,924.04
61590	4/29/2022	TAHOE SUPPLY COMPANY, LLC	160 PINERIDGE/298 KINGSBURY SUPPLIES TOILET TISSUE, TOWELS,	171.07
61591	4/29/2022	TAHOENOW VENTURES LLC	REFUND DEPOSIT PERMIT 2020-10 171 SIERRA COLINA DR	2,208.00
61592	4/29/2022	VANGUARD FIDUCIARY TRUST	DARREN MCGOUGH SEP/IRA ACCT. #88285904312 4/22	12.79
61592	4/29/2022	VANGUARD FIDUCIARY TRUST	MICHAEL GARDEN_SEP/IRA#8803...	26.22
61592	4/29/2022	VANGUARD FIDUCIARY TRUST	MIKE EDWARDS SEP/IRA ACCT. #27246160 4/22	15.20
61592	4/29/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 0027-88044180872 JOE ESENARRO_4/22	17.58
61592	4/29/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 88020707567 BRANDY JOHNS_4/22	14.53
61592	4/29/2022	VANGUARD FIDUCIARY TRUST	SEP/IRA 88623526585 BRITTNEY D JONES 4/22	10.45

Report Total

745,094.38

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Statement of Revenues and Expenditures – By Fund
Summary
Through 3/31/2022

GENERAL FUND (10)

	<u>Current Period Actual</u>	<u>Current Period Budget</u>	<u>Current Period Budget Variance</u>	<u>Current Year Actual</u>	<u>YTD Budget</u>	<u>YTD Budget Variance</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance</u>	<u>Percent Total Budget Remaining</u>
REVENUES									
TAXES									
Total TAXES	507,402.39	499,442.00	7,960.39	1,467,953.55	1,449,637.00	18,316.55	1,551,097.00	(83,143.45)	(5.36)%
MISCELLANEOUS									
Total MISCELLANEOUS	3,552.95	35,308.00	(31,755.05)	7,783.13	106,925.00	(98,141.87)	109,800.00	(102,016.87)	(92.91)%
Total REVENUES	510,955.34	534,750.00	(23,794.66)	1,475,736.68	1,556,562.00	(79,825.32)	1,660,897.00	(185,160.32)	(11.15)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
Total PAYROLL RELATED EXPENSES	67,218.67	61,819.00	(5,399.67)	180,250.84	184,855.00	4,604.16	248,654.00	68,403.16	27.51%
OPERATING EXPENSES									
Total OPERATING EXPENSES	19,092.44	89,392.00	70,299.56	85,619.82	345,244.00	259,624.18	753,934.00	668,314.18	88.64%
OTHER EXPENSES									
Total OTHER EXPENSES	8,058.47	74,459.00	66,400.53	10,203.89	102,460.00	92,256.11	1,223,119.00	1,212,915.11	99.17%
Total EXPENDITURES	94,369.58	225,670.00	131,300.42	276,074.55	632,559.00	356,484.45	2,225,707.00	1,949,632.45	87.60%
EXCESS REVENUE OVER EXPENDITURES	416,585.76	309,080.00	107,505.76	1,199,662.13	923,003.00	276,659.13	(564,810.00)	1,764,472.13	(312.40)%

160 PINERIDGE RENTAL (70)

	<u>Current Period Actual</u>	<u>Current Period Budget</u>	<u>Current Period Budget Variance</u>	<u>Current Year Actual</u>	<u>YTD Budget</u>	<u>YTD Budget Variance</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance</u>	<u>Percent Total Budget Remaining</u>
REVENUES									
MISCELLANEOUS									
Total REVENUES	6,605.20	0.00	6,605.20	19,627.26	0.00	19,627.26	0.00	19,627.26	0.00%
EXPENDITURES									
OPERATING EXPENSES									
Total OPERATING EXPENSES	1,749.35	0.00	(1,749.35)	6,044.81	0.00	(6,044.81)	0.00	(6,044.81)	0.00%
Total EXPENDITURES	1,749.35	0.00	(1,749.35)	6,044.81	0.00	(6,044.81)	0.00	(6,044.81)	0.00%
EXCESS REVENUE OVER EXPENDITURES	4,855.85	0.00	4,855.85	13,582.45	0.00	13,582.45	0.00	13,582.45	0.00%

298 KINGSBURY GRADE RENTAL (80)

	<u>Current Period Actual</u>	<u>Current Period Budget</u>	<u>Current Period Budget Variance</u>	<u>Current Year Actual</u>	<u>YTD Budget</u>	<u>YTD Budget Variance</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance</u>	<u>Percent Total Budget Remaining</u>
REVENUES									
Total MISCELLANEOUS	<u>26,207.03</u>	<u>0.00</u>	<u>26,207.03</u>	<u>72,931.42</u>	<u>0.00</u>	<u>72,931.42</u>	<u>0.00</u>	<u>72,931.42</u>	<u>0.00%</u>
Total REVENUES	<u>26,207.03</u>	<u>0.00</u>	<u>26,207.03</u>	<u>72,931.42</u>	<u>0.00</u>	<u>72,931.42</u>	<u>0.00</u>	<u>72,931.42</u>	<u>0.00%</u>
EXPENDITURES									
OPERATING EXPENSES									
Total OPERATING EXPENSES	<u>8,822.05</u>	<u>0.00</u>	<u>(8,822.05)</u>	<u>30,462.60</u>	<u>0.00</u>	<u>(30,462.60)</u>	<u>0.00</u>	<u>(30,462.60)</u>	<u>0.00%</u>
Total EXPENDITURES	<u>8,822.05</u>	<u>0.00</u>	<u>(8,822.05)</u>	<u>30,462.60</u>	<u>0.00</u>	<u>(30,462.60)</u>	<u>0.00</u>	<u>(30,462.60)</u>	<u>0.00%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>17,384.98</u>	<u>0.00</u>	<u>17,384.98</u>	<u>42,468.82</u>	<u>0.00</u>	<u>42,468.82</u>	<u>0.00</u>	<u>42,468.82</u>	<u>0.00%</u>

WATER FUND (20)

	<u>Current Period Actual</u>	<u>Current Period Budget</u>	<u>Current Period Budget Variance</u>	<u>Current Year Actual</u>	<u>YTD Budget</u>	<u>YTD Budget Variance</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance</u>	<u>Percent Total Budget Remaining</u>
REVENUES									
MISCELLANEOUS									
Total MISCELLANEOUS	<u>6,982.50</u>	<u>13,938.00</u>	<u>(6,955.50)</u>	<u>28,545.64</u>	<u>42,564.00</u>	<u>(14,018.36)</u>	<u>135,000.00</u>	<u>(106,454.36)</u>	<u>(78.86)%</u>
USER FEES									
USER FEES - RESIDENTIAL	<u>872,541.74</u>	<u>865,587.00</u>	<u>6,954.74</u>	<u>2,607,346.74</u>	<u>2,596,759.00</u>	<u>10,587.74</u>	<u>3,355,651.00</u>	<u>(748,304.26)</u>	<u>(22.30)%</u>
Total USER FEES	<u>1,132,230.87</u>	<u>1,140,023.00</u>	<u>(7,792.13)</u>	<u>3,508,508.80</u>	<u>3,642,504.00</u>	<u>(133,995.20)</u>	<u>4,598,514.00</u>	<u>(1,090,005.20)</u>	<u>(23.70)%</u>
Total REVENUES	<u>1,139,213.37</u>	<u>1,153,961.00</u>	<u>(14,747.63)</u>	<u>3,537,054.44</u>	<u>3,685,068.00</u>	<u>(148,013.56)</u>	<u>4,733,514.00</u>	<u>(1,196,459.56)</u>	<u>(25.28)%</u>
EXPENDITURES									
PAYROLL RELATED EXPENSES									
Total PAYROLL RELATED EXPENSES	<u>314,476.14</u>	<u>264,732.00</u>	<u>(49,744.14)</u>	<u>882,487.83</u>	<u>794,749.00</u>	<u>(87,738.83)</u>	<u>926,646.00</u>	<u>44,168.17</u>	<u>4.77%</u>
OPERATING EXPENSES									
Total OPERATING EXPENSES	<u>515,652.43</u>	<u>566,616.00</u>	<u>50,963.57</u>	<u>1,606,929.63</u>	<u>1,789,780.00</u>	<u>182,850.37</u>	<u>2,171,196.00</u>	<u>564,266.37</u>	<u>25.99%</u>
OTHER EXPENSES									
Total OTHER EXPENSES	<u>145,124.72</u>	<u>709,601.00</u>	<u>564,476.28</u>	<u>357,382.90</u>	<u>1,551,712.00</u>	<u>1,194,329.10</u>	<u>5,948,529.00</u>	<u>5,591,146.10</u>	<u>93.99%</u>
Total EXPENDITURES	<u>975,253.29</u>	<u>1,540,949.00</u>	<u>565,695.71</u>	<u>2,846,800.36</u>	<u>4,136,241.00</u>	<u>1,289,440.64</u>	<u>9,046,371.00</u>	<u>6,199,570.64</u>	<u>68.53%</u>
EXCESS REVENUE OVER EXPENDITURES	<u>163,960.08</u>	<u>(386,988.00)</u>	<u>550,948.08</u>	<u>690,254.08</u>	<u>(451,173.00)</u>	<u>1,141,427.08</u>	<u>(4,312,857.00)</u>	<u>5,003,111.08</u>	<u>(116.00)%</u>

SEWER FUND (30)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
Total MISCELLANEOUS	2,720.59	3,201.00	(480.41)	6,398.05	9,300.00	(2,901.95)	59,100.00	(52,701.95)	(89.17)%
Total USER FEES	477,954.76	483,452.00	(5,497.24)	1,412,507.78	1,435,592.00	(23,084.22)	1,899,553.00	(487,045.22)	(25.64)%
Total REVENUES	480,685.35	486,653.00	(5,967.65)	1,418,905.83	1,444,892.00	(25,986.17)	1,958,653.00	(539,747.17)	(27.56)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
Total PAYROLL RELATED EXPENSES	66,697.09	55,684.00	(11,013.09)	177,515.94	167,001.00	(10,514.94)	207,964.00	30,448.06	14.64%
OPERATING EXPENSES									
Total OPERATING EXPENSES	393,191.99	471,959.00	78,767.01	1,167,935.02	1,445,111.00	277,175.98	1,583,827.00	415,891.98	26.26%
Total OTHER EXPENSES	24,611.12	0.00	(24,611.12)	75,012.97	25,000.00	(50,012.97)	228,700.00	153,687.03	67.20%
Total EXPENDITURES	484,500.20	527,643.00	43,142.80	1,420,463.93	1,637,112.00	216,648.07	2,020,491.00	600,027.07	29.70%
EXCESS REVENUE OVER EXPENDITURES	(3,814.85)	(40,990.00)	37,175.15	(1,558.10)	(192,220.00)	190,661.90	(61,838.00)	60,279.90	(97.48)%

SNOW REMOVAL (60) SPECIAL REVENUE

	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									
Total MISCELLANEOUS	555.16	1,875.00	(1,319.84)	1,385.53	5,624.00	(4,238.47)	16,000.00	(14,614.47)	(91.34)%
USER FEES									
Total USER FEES	118,880.55	117,105.00	(224.45)	350,228.67	351,315.00	(1,086.33)	466,746.00	(116,517.33)	(24.96)%
Total REVENUES	117,435.71	118,980.00	(1,544.29)	351,614.20	356,939.00	(5,324.80)	482,746.00	(31,131.80)	(27.16)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
Total PAYROLL RELATED EXPENSES	50,739.65	47,041.00	(3,698.65)	134,566.90	140,744.00	6,177.10	184,132.00	49,565.10	26.92%
OPERATING EXPENSES									
Total OPERATING EXPENSES	71,219.93	457,068.00	385,848.07	325,094.20	747,083.00	421,988.80	811,488.00	466,393.80	59.94%
OTHER EXPENSES									
Total OTHER EXPENSES	1.72	155,000.00	154,998.28	4.99	155,000.00	154,995.01	5,000.00	4,995.01	99.90%
Total EXPENDITURES	121,961.30	659,109.00	537,147.70	459,666.09	1,042,827.00	583,160.91	1,000,620.00	540,953.91	54.06%
EXCESS REVENUE OVER EXPENDITURES	(4,525.59)	(540,129.00)	535,603.41	(108,051.89)	(686,888.00)	577,836.11	(517,874.00)	409,822.11	(79.14)%

**Statement of Revenues and Expenditures – By Fund
Through 3/31/2022**

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

GENERAL FUND (10)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
TAXES									
ADVALOREM TAXES	189,550.07	182,092.00	7,458.07	544,238.28	519,498.00	24,740.28	497,052.00	47,186.28	9.48%
PERSONAL PROPERTY TAX	6,492.90	0.00	6,492.90	8,053.06	0.00	8,053.06	8,000.00	53.06	0.66%
ADVALOREM MAKE-UP	142,993.93	148,984.00	(5,990.07)	410,565.74	425,042.00	(14,476.26)	406,579.00	3,886.74	0.96%
STATE TAX DISTRIBUTION	168,365.49	168,368.00	(0.51)	505,096.47	505,097.00	(0.53)	539,366.00	(134,269.53)	(21.00)%
Total TAXES	507,402.39	499,442.00	7,960.39	1,467,953.55	1,449,637.00	18,316.55	1,551,097.00	(83,143.45)	(5.38)%
MISCELLANEOUS									
INTEREST ON INVESTMENTS	3,552.95	3,576.00	(23.05)	7,309.13	10,728.00	(3,418.87)	108,800.00	(101,490.87)	(93.28)%
OTHER REVENUE	0.00	31,732.00	(31,732.00)	474.00	95,197.00	(94,723.00)	1,000.00	(526.00)	(52.60)%
Total MISCELLANEOUS	3,552.95	35,308.00	(31,755.05)	7,783.13	105,925.00	(98,141.87)	109,800.00	(102,016.87)	(92.91)%
Total REVENUES	510,955.34	534,750.00	(23,794.66)	1,475,736.68	1,555,562.00	(79,825.32)	1,660,897.00	(185,160.32)	(11.15)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	14,086.16	11,625.00	(2,461.16)	38,398.89	34,875.00	(3,523.89)	50,252.00	11,853.11	23.59%
PAYROLL - MAINTENANCE	11,641.14	16,281.00	4,639.86	32,146.65	48,839.00	16,692.35	57,156.00	25,009.35	43.76%
PAYROLL - OFFICE	5,808.98	6,024.00	215.02	17,638.34	18,071.00	432.66	20,225.00	2,586.66	12.79%
EMPLOYEE BENEFITS - FICAMEDIC	470.12	499.00	28.88	1,251.16	1,495.00	243.84	1,903.00	651.84	34.25%
EMPLOYEE BENEFITS - MED. INS	14,071.35	15,297.00	1,225.65	35,083.96	45,891.00	10,807.04	55,839.00	20,755.04	37.17%
EMPLOYEE BENEFITS - PERS	8,435.35	8,508.00	72.65	21,388.92	25,521.00	4,132.08	34,826.00	13,437.08	38.58%
EMPLOYEE BENEFITS - SIS	575.34	285.00	(290.34)	1,841.46	855.00	(986.46)	1,143.00	(698.46)	(61.11)%
SEP/IRA	23.40	60.00	36.60	94.78	176.00	81.22	636.00	541.22	85.10%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	16,380.00	16,380.00	100.00%
UNIFORMS	245.36	582.00	336.64	833.78	1,164.00	330.22	1,164.00	330.22	28.37%
OPEB EXPENSE	10,902.30	1,761.00	(9,141.30)	32,706.90	5,277.00	(27,429.90)	7,038.00	(25,668.90)	(364.72)%
ACCRUED LEAVE EXPENSE	1,120.37	1,125.00	4.63	(965.74)	3,375.00	4,340.74	4,500.00	5,465.74	121.46%
OTHER PAYROLL EXPENSES	3.31	75.00	71.69	276.81	225.00	(51.81)	300.00	23.19	7.73%
CAR ALLOWANCE EXPENSE	(164.51)	(303.00)	(138.49)	(445.07)	(209.00)	(463.93)	(2,708.00)	(2,262.93)	83.56%
Total PAYROLL RELATED EXPENSES	67,218.67	61,819.00	(5,399.67)	180,250.84	184,855.00	4,604.16	248,654.00	68,403.16	27.51%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,340.18	1,550.00	209.82	1,150.00	(190.18)	(16.54)%
LEGAL	1,945.29	662.00	(1,283.29)	7,882.64	1,987.00	(5,895.64)	2,050.00	(5,832.64)	(284.52)%
LEGAL - LABOR NEGOTIATIONS	75.96	1,540.00	1,464.04	75.96	1,540.00	1,464.04	0.00	(75.96)	0.00%
ENGINEERING & SURVEYING	8,816.99	7,749.00	(1,067.99)	24,706.59	23,249.00	(1,457.59)	24,301.00	(405.59)	(1.67)%
EROSION AND DRAINAGE	650.00	0.00	(650.00)	4,948.72	1,500.00	(3,448.72)	2,500.00	(2,448.72)	(97.95)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

GENERAL FUND (10)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
ROAD MAINTENANCE & SUPPLIES	0.00	29,671.00	29,671.00	21,094.64	139,899.00	118,804.36	663,688.00	642,593.36	96.82%
BUILDING REPAIRS AND MAINT.	27.19	28,362.00	28,334.81	183.45	85,086.00	84,902.55	18.00	(165.45)	(919.17)%
COMPUTER EXPENSE	373.59	636.00	262.41	1,127.29	1,909.00	781.71	2,599.00	1,471.71	56.63%
DUES & SUBSCRIPTIONS	43.82	117.00	73.18	243.00	316.00	73.00	316.00	73.00	23.10%
EQUIP. SUPPLIES/MAINT./REPAIRS	5.68	1,374.00	1,368.32	157.76	4,124.00	3,966.24	5,500.00	5,342.24	97.13%
EQUIPMENT RENTAL	40.43	126.00	85.57	118.19	381.00	262.81	200.00	81.81	40.91%
FIELD SUPPLIES, TOOLS & SIGNS	0.00	150.00	150.00	220.59	20,450.00	20,229.41	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)	(11.80)%
SAFETY EQUIPMENT	21.31	0.00	(21.31)	77.60	500.00	422.40	0.00	(77.60)	0.00%
MISCELLANEOUS EXPENDITURES	25.00	3,209.00	3,184.00	1,940.27	9,625.00	7,684.73	300.00	(1,640.27)	(546.76)%
OFFICE JANITORIAL	158.08	2,910.00	2,751.92	460.46	8,730.00	8,269.54	411.00	(460.46)	(12.03)%
OFFICE AND FACILITIES RENT	812.46	939.00	126.54	2,923.35	2,811.00	(112.35)	3,700.00	778.65	20.99%
OFFICE SUPPLIES	372.36	353.00	(19.36)	753.23	1,060.00	306.77	790.00	36.77	4.65%
PERMITS AND FEES	0.00	0.00	0.00	63.54	67.00	3.46	69.00	5.46	7.91%
PUBLICATION CHARGES	32.70	0.00	(32.70)	976.77	0.00	(976.77)	60.00	(916.77)	(1,527.95)%
TELEPHONE	38.49	42.00	3.51	134.59	126.00	(8.59)	282.00	147.41	52.27%
TRAINING AND SEMINARS	0.00	1,180.00	1,180.00	588.75	3,544.00	2,955.25	4,700.00	4,111.25	87.47%
TRAVEL	2.55	594.00	591.45	320.65	1,688.00	1,367.35	2,250.00	1,928.35	85.75%
TRUSTEE FEES	487.50	488.00	0.50	1,462.50	1,463.00	0.50	1,950.00	487.50	25.00%
UTILITIES - GAS & ELECTRIC	170.05	2,847.00	2,676.95	456.18	5,490.00	5,033.82	325.00	(131.18)	(40.36)%
VEHICLE EXP FUEL/OIL/SUPP	3,547.76	4,410.00	862.24	6,318.84	13,231.00	6,912.16	5,758.00	(560.84)	(9.74)%
VEH EXP R&M	1,445.23	2,063.00	617.77	3,464.89	6,188.00	2,723.11	5,192.00	1,727.11	33.26%
Total OPERATING EXPENSES	19,082.44	89,392.00	70,299.56	85,619.82	345,244.00	259,624.18	763,934.00	688,314.18	88.64%
OTHER EXPENSES									
INTEREST EXPENSE	1.72	0.00	(1.72)	4.99	0.00	(4.99)	0.00	(4.99)	0.00%
CAPITAL OUTLAY	8,056.75	74,459.00	66,402.25	10,198.90	102,460.00	92,261.10	1,223,119.00	1,212,920.10	99.17%
Total OTHER EXPENSES	8,058.47	74,459.00	66,400.53	10,203.89	102,460.00	92,256.11	1,223,119.00	1,212,915.11	99.17%
Total EXPENDITURES	94,369.58	225,670.00	131,300.42	276,074.55	632,559.00	356,484.45	2,225,707.00	1,949,632.45	87.60%
EXCESS REVENUE OVER EXPENDITURES	416,585.76	309,080.00	107,505.76	1,199,662.13	923,003.00	276,659.13	(564,810.00)	1,764,472.13	(312.40)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

160 PINERIDGE RENTAL (70)

	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	6,605.20	0.00	6,605.20	19,627.26	0.00	19,627.26	0.00	19,627.26	0.00%
Total MISCELLANEOUS	6,605.20	0.00	6,605.20	19,627.26	0.00	19,627.26	0.00	19,627.26	0.00%
Total REVENUES	6,605.20	0.00	6,605.20	19,627.26	0.00	19,627.26	0.00	19,627.26	0.00%
EXPENDITURES									
OPERATING EXPENSES									
BUILDING REPAIRS AND MAINT.	159.47	0.00	(159.47)	1,180.19	0.00	(1,180.19)	0.00	(1,180.19)	0.00%
EQUIP. SUPPLIES/MAINT./REPAIRS	26.25	0.00	(26.25)	26.25	0.00	(26.25)	0.00	(26.25)	0.00%
EQUIPMENT RENTAL	12.18	0.00	(12.18)	36.54	0.00	(36.54)	0.00	(36.54)	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	386.25	0.00	(386.25)	1,342.73	0.00	(1,342.73)	0.00	(1,342.73)	0.00%
OFFICE JANITORIAL	406.25	0.00	(406.25)	1,187.50	0.00	(1,187.50)	0.00	(1,187.50)	0.00%
OFFICE SUPPLIES	25.13	0.00	(25.13)	167.80	0.00	(167.80)	0.00	(167.80)	0.00%
UTILITIES - GAS & ELECTRIC	733.82	0.00	(733.82)	1,928.03	0.00	(1,928.03)	0.00	(1,928.03)	0.00%
Total OPERATING EXPENSES	1,749.35	0.00	(1,749.35)	6,044.81	0.00	(6,044.81)	0.00	(6,044.81)	0.00%
Total EXPENDITURES	1,749.35	0.00	(1,749.35)	6,044.81	0.00	(6,044.81)	0.00	(6,044.81)	0.00%
EXCESS REVENUE OVER EXPENDITURES	4,855.85	0.00	4,855.85	13,582.45	0.00	13,582.45	0.00	13,582.45	0.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

298 KINGSBURY GRADE RENTAL (80)

	Current Period		Current Period		Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total	
	Actual	Budget	Budget	Variance						Budget	Remaining
REVENUES											
MISCELLANEOUS											
RENTAL INCOME	26,207.03	0.00	0.00	26,207.03	72,931.42	0.00	0.00	72,931.42	0.00	0.00%	
Total MISCELLANEOUS	<u>26,207.03</u>	<u>0.00</u>	<u>0.00</u>	<u>26,207.03</u>	<u>72,931.42</u>	<u>0.00</u>	<u>0.00</u>	<u>72,931.42</u>	<u>0.00</u>	<u>0.00%</u>	
Total REVENUES	<u>26,207.03</u>	<u>0.00</u>	<u>0.00</u>	<u>26,207.03</u>	<u>72,931.42</u>	<u>0.00</u>	<u>0.00</u>	<u>72,931.42</u>	<u>0.00</u>	<u>0.00%</u>	
EXPENDITURES											
OPERATING EXPENSES											
BUILDING REPAIRS AND MAINT.	1,721.85	0.00	0.00	(1,721.85)	8,003.11	0.00	0.00	(8,003.11)	0.00	0.00%	
EQUIP. SUPPLIES/MAINT./REPAIRS	192.50	0.00	0.00	(192.50)	192.50	0.00	0.00	(192.50)	0.00	0.00%	
EQUIPMENT RENTAL	48.75	0.00	0.00	(48.75)	146.25	0.00	0.00	(146.25)	0.00	0.00%	
INSURANCE AND BONDS	0.00	0.00	0.00	0.00	2,746.42	0.00	0.00	(2,746.42)	0.00	0.00%	
MISCELLANEOUS EXPENDITURES	<u>1,827.09</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,827.09)</u>	<u>4,986.69</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,986.69)</u>	<u>0.00</u>	<u>0.00%</u>	
OFFICE JANITORIAL	1,625.00	0.00	0.00	(1,625.00)	4,750.00	0.00	0.00	(4,750.00)	0.00	0.00%	
OFFICE SUPPLIES	100.54	0.00	0.00	(100.54)	243.22	0.00	0.00	(243.22)	0.00	0.00%	
UTILITIES - GAS & ELECTRIC	3,306.32	0.00	0.00	(3,306.32)	9,394.41	0.00	0.00	(9,394.41)	0.00	0.00%	
Total OPERATING EXPENSES	<u>8,822.05</u>	<u>0.00</u>	<u>0.00</u>	<u>(8,822.05)</u>	<u>30,462.60</u>	<u>0.00</u>	<u>0.00</u>	<u>(30,462.60)</u>	<u>0.00</u>	<u>0.00%</u>	
Total EXPENDITURES	<u>8,822.05</u>	<u>0.00</u>	<u>0.00</u>	<u>(8,822.05)</u>	<u>30,462.60</u>	<u>0.00</u>	<u>0.00</u>	<u>(30,462.60)</u>	<u>0.00</u>	<u>0.00%</u>	
EXCESS REVENUE OVER EXPENDITURES	<u>17,384.98</u>	<u>0.00</u>	<u>0.00</u>	<u>17,384.98</u>	<u>42,468.82</u>	<u>0.00</u>	<u>0.00</u>	<u>42,468.82</u>	<u>0.00</u>	<u>0.00%</u>	

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

WATER FUND (20)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
STUD GRANT	0.00	0.00	0.00	(0.32)	0.00	(0.32)	0.00	(0.32)	0.00%
INTEREST ON INVESTMENTS	4,774.29	5,426.00	(651.71)	10,316.77	16,277.00	(5,960.23)	112,000.00	(101,683.23)	(90.79)%
PLAN REVIEW FEE	250.00	0.00	250.00	1,000.00	750.00	250.00	3,000.00	(2,000.00)	(66.67)%
OTHER REVENUE	1,958.21	8,512.00	(6,553.79)	17,229.19	25,537.00	(8,307.81)	20,000.00	(2,770.81)	(13.85)%
Total MISCELLANEOUS	<u>6,982.50</u>	<u>13,938.00</u>	<u>(6,955.50)</u>	<u>28,545.64</u>	<u>42,564.00</u>	<u>(14,018.36)</u>	<u>135,000.00</u>	<u>(106,454.36)</u>	<u>(78.86)%</u>
USER FEES									
USER FEES - RESIDENTIAL	872,541.74	865,587.00	6,954.74	2,607,346.74	2,586,759.00	10,587.74	3,355,651.00	(748,304.26)	(22.30)%
RESIDENTIAL TIER 1 CONSUMPTION	71,400.32	82,500.00	(11,099.68)	248,012.36	292,500.00	(44,487.64)	340,000.00	(91,987.64)	(27.06)%
RESIDENTIAL TIER 2 CONSUMPTION	5,985.01	8,400.00	(2,434.99)	50,413.07	64,680.00	(14,266.93)	65,000.00	(14,586.93)	(22.44)%
RESIDENTIAL TIER 3 CONSUMPTION	6,555.41	2,160.00	4,395.41	58,016.97	59,040.00	(1,023.03)	57,000.00	1,016.97	1.78%
RESIDENTIAL FIRE PROTECTION	19,954.49	19,379.00	575.49	59,559.48	58,136.00	1,423.48	72,085.00	(12,525.52)	(17.38)%
USER FEES - COMMERCIAL	90,820.75	91,146.00	(325.25)	271,427.49	273,438.00	(2,010.51)	341,052.00	(69,624.51)	(20.41)%
COMMERCIAL FIRE PROTECTION	23,534.34	23,534.00	0.34	70,603.02	70,602.00	1.02	91,192.00	(20,588.98)	(22.58)%
COMMERCIAL CONSUMPTION	10,700.87	19,200.00	(8,499.13)	67,441.77	132,800.00	(65,358.23)	125,000.00	(57,558.23)	(46.05)%
PENALTIES ON USER FEES	12,281.49	11,700.00	581.49	38,337.09	35,100.00	3,237.09	45,600.00	(7,262.91)	(15.93)%
SERVICE CHARGES	6,441.57	4,050.00	2,391.57	13,485.48	12,150.00	1,335.48	13,200.00	285.48	2.16%
RETURN CHECK FEES	80.00	120.00	(40.00)	340.00	360.00	(20.00)	480.00	(140.00)	(29.17)%
CONNECTION FEES	500.00	0.00	500.00	(9,950.00)	10,200.00	(20,150.00)	48,700.00	(58,650.00)	(120.43)%
TRANSFER FEE REVENUE	2,551.50	2,047.00	504.50	5,970.00	6,142.00	(172.00)	3,816.00	2,154.00	58.45%
SERVLINE ADMIN REVENUE	452.30	444.00	8.30	1,346.04	1,329.00	17.04	1,724.00	(377.96)	(21.92)%
SERVLINE LOSS INSURANCE	7,827.93	9,216.00	(1,388.07)	24,444.06	27,648.00	(3,203.94)	35,744.00	(11,299.94)	(31.61)%
SERVLINE LINE INSURANCE	613.15	540.00	73.15	1,715.23	1,620.00	95.23	2,270.00	(554.77)	(24.44)%
Total USER FEES	<u>1,132,230.87</u>	<u>1,140,023.00</u>	<u>(7,792.13)</u>	<u>3,508,508.80</u>	<u>3,642,504.00</u>	<u>(133,995.20)</u>	<u>4,598,514.00</u>	<u>(1,090,005.20)</u>	<u>(23.70)%</u>
Total REVENUES	<u>1,139,213.37</u>	<u>1,153,961.00</u>	<u>(14,747.63)</u>	<u>3,537,054.44</u>	<u>3,685,068.00</u>	<u>(148,013.56)</u>	<u>4,733,514.00</u>	<u>(1,196,459.56)</u>	<u>(25.28)%</u>
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	46,417.60	39,714.00	(6,703.60)	128,847.48	119,140.00	(9,707.48)	188,164.00	39,316.52	23.38%
PAYROLL - MAINTENANCE	97,130.15	96,006.00	(1,124.15)	278,343.10	288,020.00	(9,676.90)	315,823.00	37,479.90	11.87%
PAYROLL - OFFICE	15,490.71	16,065.00	(574.29)	47,035.99	48,183.00	(1,157.01)	53,933.00	6,897.01	12.79%
EMPLOYEE BENEFITS - FICA/MEDIC	2,458.95	2,286.00	(172.95)	6,957.53	6,857.00	(100.53)	8,429.00	1,471.47	17.46%
EMPLOYEE BENEFITS - MED. INS	56,147.97	59,451.00	(3,303.03)	153,546.42	178,351.00	(24,804.58)	198,988.00	45,441.58	22.84%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

WATER FUND (20)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
EMPLOYEE BENEFITS - PERS	37,632.05	37,404.00	(228.05)	104,091.83	112,212.00	8,120.17	133,699.00	29,607.17	22.14%
EMPLOYEE BENEFITS - SIIS	3,558.52	1,385.00	(2,173.52)	6,643.47	4,151.00	(2,492.47)	4,518.00	(2,125.47)	(47.04)%
SEPIRA	228.82	239.00	10.18	715.33	713.00	(2.33)	1,882.00	1,166.67	61.99%
UNEMPLOYMENT BENEFITS	0.00	780.00	780.00	0.00	2,340.00	2,340.00	3,120.00	3,120.00	100.00%
UNIFORMS	1,133.05	2,636.00	1,502.95	3,705.27	5,272.00	1,566.73	5,272.00	1,566.73	29.72%
OPEB EXPENSE	49,839.03	8,044.00	(41,795.03)	149,517.09	24,132.00	(125,385.09)	32,176.00	(117,341.09)	(364.69)%
ACCURED LEAVE EXPENSE	4,792.38	3,249.00	(1,543.38)	4,150.29	9,749.00	5,598.71	10,000.00	5,849.71	58.50%
OTHER PAYROLL EXPENSES	469.45	0.00	(469.45)	1,152.05	3,200.00	2,047.95	750.00	(402.05)	(53.61)%
CAR ALLOWANCE EXPENSE	(822.54)	(2,527.00)	(1,704.46)	(2,218.02)	(7,581.00)	(5,362.98)	(10,108.00)	(7,889.98)	78.08%
Total PAYROLL RELATED EXPENSES	314,476.14	264,732.00	(49,744.14)	882,487.83	794,749.00	(87,738.83)	926,646.00	44,158.17	4.77%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	18,082.19	18,600.00	2,517.81	13,800.00	(2,282.19)	(16.54)%
LEGAL	6,092.44	7,950.00	1,857.56	17,008.68	23,850.00	6,841.32	24,600.00	7,591.32	30.86%
LEGAL - LABOR NEGOTIATIONS	497.14	10,080.00	9,582.86	497.14	10,080.00	9,582.86	0.00	(497.14)	0.00%
ENGINEERING & SURVEYING	1,748.85	2,687.00	938.15	12,336.05	8,062.00	(4,274.05)	9,500.00	(2,836.05)	(29.85)%
BAD DEBTS	0.00	0.00	0.00	0.00	13,953.00	13,953.00	0.00	0.00	0.00%
BANK CHARGES	10,899.29	10,574.00	(325.29)	32,443.15	31,721.00	(722.15)	33,565.00	1,121.85	3.34%
BUILDING REPAIRS AND MAINT.	522.52	2,064.00	1,541.48	2,794.86	6,194.00	3,399.14	8,260.00	5,465.14	66.16%
COMPUTER EXPENSE	9,769.51	9,874.00	104.49	40,782.68	38,374.00	(2,408.68)	49,868.00	9,085.32	18.22%
DUES & SUBSCRIPTIONS	323.84	1,025.00	701.16	3,574.05	3,980.00	405.95	4,464.00	889.95	19.94%
EQUIP. SUPPLIES/MAINT./REPAIRS	234.47	3,675.00	3,440.53	10,883.61	11,025.00	141.39	31,020.00	20,136.39	64.91%
EQUIPMENT RENTAL	1,728.26	1,808.00	79.74	5,869.82	5,423.00	(246.82)	4,091.00	(1,578.82)	(38.59)%
SECURITY EXPENSE	1,586.51	2,056.00	469.49	5,747.53	6,481.00	733.47	5,843.00	95.47	1.63%
INSURANCE AND BONDS	8,441.08	0.00	(8,441.08)	91,674.41	100,493.00	8,818.59	97,492.00	5,817.59	5.97%
SAFETY EQUIPMENT	255.76	200.00	(55.76)	440.03	400.00	(40.03)	0.00	(440.03)	0.00%
INVENTORY PARTS	5,684.01	1,250.00	(4,434.01)	8,522.00	3,750.00	(4,772.00)	5,000.00	(3,522.00)	(70.44)%
METER REPAIR & MAINT	283.32	24,000.00	23,716.68	283.32	25,000.00	24,716.68	5,000.00	4,716.68	94.33%
LIEN FEES	0.00	205.00	205.00	0.00	615.00	615.00	0.00	0.00	0.00%
MISCELLANEOUS EXPENDITURES	300.00	1,800.00	1,500.00	6,611.16	5,400.00	(1,211.16)	5,100.00	(1,511.16)	(29.63)%
OFFICE JANITORIAL	1,896.90	1,232.00	(664.90)	5,526.15	3,696.00	(1,830.15)	4,928.00	(598.15)	(12.14)%
OFFICE AND FACILITIES RENT	9,749.52	11,249.00	1,499.48	35,080.14	33,748.00	(1,332.14)	44,398.00	9,317.86	20.99%
OFFICE SUPPLIES	3,724.52	3,480.00	(244.52)	8,353.54	10,440.00	2,086.46	11,641.00	3,287.46	28.24%
PERMITS AND FEES	2,006.77	2,113.00	106.23	6,215.74	6,338.00	122.26	8,181.00	1,965.26	24.02%
POSTAGE	1,106.71	2,160.00	1,053.29	4,346.71	5,400.00	1,053.29	6,480.00	2,133.29	32.92%
PUBLICATION CHARGES	295.62	0.00	(295.62)	581.14	0.00	(581.14)	300.00	(281.14)	(93.71)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

WATER FUND (20)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SHOP SUPPLIES/SMALL TOOLS	549.80	1,750.00	1,200.20	2,225.05	5,250.00	3,024.95	7,000.00	4,774.95	68.21%
TELEPHONE	3,891.96	4,002.00	110.04	11,745.02	12,006.00	260.98	16,224.00	4,478.98	27.61%
TRAINING AND SEMINARS	340.00	5,742.00	5,402.00	2,573.25	17,226.00	14,652.75	22,656.00	20,082.75	88.64%
TRAVEL	345.19	3,351.00	3,005.81	2,216.55	10,053.00	7,836.45	13,404.00	11,187.45	83.46%
TRUSTEE FEES	5,850.00	5,850.00	0.00	17,550.00	17,550.00	0.00	23,400.00	5,850.00	25.00%
UTILITIES - GAS & ELECTRIC	43,391.48	48,265.00	4,873.52	135,746.44	160,151.00	24,404.56	206,020.00	70,273.56	34.11%
VEHICLE EXP FUEL/OIL/SUPP	9,895.30	21,532.00	11,636.70	29,303.13	64,595.00	35,291.87	46,065.00	16,761.87	36.39%
VEH EXP R&M	3,558.78	6,060.00	2,501.22	6,615.35	18,180.00	11,564.65	15,289.00	8,653.65	56.67%
WATER MONITORING/SAMPLING	3,115.00	3,530.00	415.00	10,931.00	10,590.00	(341.00)	14,120.00	3,189.00	22.58%
WATER/SEWER SHED MANAGMENT	0.00	2,895.00	2,895.00	11,580.00	8,885.00	(2,695.00)	12,748.00	1,166.00	9.15%
WATER DIST SYSTEM EXPENSE	41,049.00	19,755.00	(21,294.00)	50,473.99	59,285.00	8,791.01	66,115.00	15,841.01	23.66%
WATER TREATMENT SYSTEM EXP	14,280.97	16,777.00	2,516.03	29,386.97	50,332.00	20,945.03	41,860.00	12,273.03	29.46%
AMORTIZATION OF BONDS	3,243.09	3,553.00	309.91	9,729.27	10,658.00	928.73	16,696.00	8,966.73	41.73%
DEPRECIATION EXPENSE	319,014.82	324,072.00	5,057.18	971,399.51	972,216.00	816.49	1,296,290.00	324,880.49	25.06%
Total OPERATING EXPENSES	515,852.43	566,616.00	50,963.57	1,606,929.63	1,769,780.00	182,850.37	2,171,196.00	564,266.37	25.96%
OTHER EXPENSES									
INTEREST EXPENSE	89,374.46	97,154.00	7,779.52	278,566.68	291,480.00	12,893.32	409,048.00	130,481.32	31.90%
CAPITAL OUTLAY	55,750.24	812,447.00	556,896.76	78,816.22	1,280,252.00	1,181,435.78	5,539,481.00	5,460,664.78	98.58%
Total OTHER EXPENSES	145,124.72	709,601.00	564,476.28	357,382.90	1,551,712.00	1,194,329.10	5,948,529.00	5,591,146.10	93.99%
Total EXPENDITURES	975,253.29	1,540,949.00	565,695.71	2,846,800.36	4,136,241.00	1,289,440.64	9,046,371.00	6,199,570.64	68.53%
EXCESS REVENUE OVER EXPENDITURES	163,980.08	(386,989.00)	(550,948.08)	690,254.08	(451,173.00)	1,141,427.08	(4,312,857.00)	5,003,111.08	(116.00)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

SEWER FUND (30)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
REVENUES									
MISCELLANEOUS									
INTEREST ON INVESTMENTS	2,220.99	2,713.00	(492.41)	4,898.05	8,137.00	(3,238.95)	57,600.00	(52,701.95)	(91.50)%
PLAN REVIEW FEE	500.00	450.00	50.00	1,500.00	1,050.00	450.00	1,500.00	0.00	0.00%
OTHER REVENUE	0.00	38.00	(38.00)	0.00	113.00	(113.00)	0.00	0.00	0.00%
Total MISCELLANEOUS	2,720.99	3,201.00	(480.41)	6,398.05	9,300.00	(2,901.95)	59,100.00	(52,701.95)	(89.17)%
USER FEES									
USER FEES - RESIDENTIAL	437,643.02	437,643.00	0.02	1,312,242.53	1,312,929.00	(686.47)	1,749,667.00	(437,424.47)	(25.00)%
RESIDENTIAL TIER 1 CONSUMPTION	9,233.71	17,780.00	(8,526.29)	22,551.82	37,920.00	(15,368.38)	48,000.00	(25,448.38)	(53.02)%
USER FEES - COMMERCIAL	10,600.20	10,601.00	(0.80)	31,800.60	31,799.00	1.60	43,488.00	(11,687.40)	(26.88)%
COMMERCIAL CONSUMPTION	13,531.73	9,900.00	3,631.73	27,257.14	29,700.00	(2,442.86)	30,000.00	(2,742.86)	(9.14)%
PENALTIES ON USER FEES	4,780.35	5,100.00	(319.65)	13,915.89	15,300.00	(1,384.11)	20,400.00	(6,484.11)	(31.78)%
CONNECTION FEES	1,200.00	1,200.00	0.00	2,400.00	4,200.00	(1,800.00)	6,000.00	(3,600.00)	(60.00)%
TRANSFER FEE REVENUE	975.75	1,248.00	(272.25)	2,340.00	3,744.00	(1,404.00)	1,998.00	342.00	17.12%
Total USER FEES	477,964.76	483,452.00	(5,487.24)	1,412,507.78	1,435,592.00	(23,084.22)	1,899,553.00	(487,045.22)	(25.64)%
Total REVENUES	480,685.35	486,653.00	(5,967.65)	1,418,905.83	1,444,892.00	(25,986.17)	1,958,653.00	(539,747.17)	(27.56)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	23,112.33	18,273.00	(4,839.33)	61,682.76	54,816.00	(6,866.76)	80,986.00	19,303.24	23.84%
PAYROLL - OFFICE	11,617.99	12,048.00	430.01	35,276.85	36,144.00	867.15	40,450.00	5,173.15	12.79%
EMPLOYEE BENEFITS - FICAMEDIC	581.72	482.00	(99.72)	1,511.25	1,448.00	(63.25)	2,076.00	564.75	27.20%
EMPLOYEE BENEFITS - MED. INS	11,451.65	13,374.00	1,922.35	31,117.45	40,122.00	9,004.55	42,442.00	11,324.55	26.68%
EMPLOYEE BENEFITS - PERS	8,971.89	9,893.00	721.31	21,225.10	29,078.00	7,852.90	35,904.00	14,678.90	40.88%
EMPLOYEE BENEFITS - SIIS	393.74	34.00	(359.74)	1,594.57	103.00	(1,491.57)	137.00	(1,457.57)	(1,063.92)%
SEPI/IRA	31.05	65.00	33.95	103.65	194.00	90.35	606.00	502.35	82.90%
UNIFORMS	8.50	48.00	39.50	113.00	97.00	(16.00)	97.00	(16.00)	(16.49)%
OPEB EXPENSE	9,344.82	1,509.00	(7,835.82)	28,034.46	4,526.00	(23,508.46)	6,034.00	(22,000.46)	(364.61)%
ACCRUED LEAVE EXPENSE	1,291.08	1,000.00	(291.08)	(2,930.88)	2,998.00	5,928.88	3,000.00	5,930.88	197.70%
OTHER PAYROLL EXPENSES	2.17	100.00	97.83	88.59	301.00	212.41	0.00	(88.59)	0.00%
CAR ALLOWANCE EXPENSE	(109.65)	(942.00)	(832.35)	(300.86)	(2,826.00)	(2,525.14)	(3,769.00)	(3,467.14)	92.02%
Total PAYROLL RELATED EXPENSES	66,697.09	55,684.00	(11,013.09)	177,515.94	167,001.00	(10,514.94)	207,964.00	30,448.06	14.64%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	8,041.10	9,300.00	1,258.90	6,900.00	(1,141.10)	(16.54)%
LEGAL	2,575.11	3,975.00	1,399.89	8,194.98	11,925.00	3,730.02	12,300.00	4,105.02	33.37%
LEGAL - LABOR NEGOTIATIONS	55.24	1,121.00	1,065.76	55.24	1,121.00	1,065.76	0.00	(55.24)	0.00%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
From 1/1/2022 Through 3/31/2022

SEWER FUND (30)

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
ENGINEERING & SURVEYING	874.42	51,561.00	50,686.58	2,138.02	154,689.00	152,550.98	5,000.00	2,861.98	57.24%
DCLTSA PRO-RATA M & O	204,325.00	204,325.00	0.00	547,220.00	612,975.00	66,755.00	743,903.00	196,883.00	26.44%
DCLTSA ASSESSMENTS	115,518.00	114,018.00	(1,500.00)	342,554.00	342,064.00	(500.00)	405,228.00	62,874.00	15.47%
BAD DEBITS	0.00	0.00	0.00	0.00	5,540.00	5,540.00	0.00	0.00	0.00%
BANK CHARGES	7,468.64	7,215.00	(253.64)	22,230.18	21,645.00	(585.18)	22,879.00	648.82	2.84%
BUILDING REPAIRS AND MAINT.	163.15	56.00	(107.15)	1,100.68	169.00	(931.68)	119.00	(981.68)	(824.94)%
COMPUTER EXPENSE	1,935.49	4,233.00	2,297.51	13,193.18	12,697.00	(496.18)	15,315.00	2,121.82	13.85%
DUES & SUBSCRIPTIONS	140.92	399.00	258.08	1,279.03	1,192.00	(87.03)	1,490.00	210.97	14.16%
EQUIP. SUPPLIES/MAINT./REPAIRS	25,196.33	43,447.00	18,250.67	83,840.78	130,340.00	46,499.22	190,675.00	106,834.22	56.03%
EQUIPMENT RENTAL	836.27	873.00	36.73	2,885.99	2,618.00	(267.99)	1,903.00	(982.99)	(51.65)%
SECURITY EXPENSE	1,610.08	1,783.00	172.92	4,912.20	5,337.00	424.80	6,968.00	2,055.80	29.50%
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)%
SAFETY EQUIPMENT	127.88	0.00	(127.88)	127.88	0.00	(127.88)	0.00	(127.88)	0.00%
INVENTORY PARTS	0.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00	100.00%
MISCELLANEOUS EXPENDITURES	150.00	900.00	750.00	6,576.89	2,700.00	(3,876.89)	1,800.00	(4,776.89)	(265.38)%
OFFICE JANITORIAL	948.45	616.00	(332.45)	2,761.87	1,848.00	(913.87)	2,464.00	(297.87)	(12.09)%
OFFICE AND FACILITIES RENT	4,874.76	5,625.00	750.24	17,540.06	16,874.00	(666.06)	22,199.00	4,658.94	20.99%
OFFICE SUPPLIES	1,935.94	1,854.00	(81.94)	4,257.68	5,556.00	1,298.32	6,221.00	1,963.32	31.56%
PERMITS AND FEES	0.00	0.00	0.00	381.26	405.00	23.74	391.00	9.74	2.49%
POSTAGE	758.30	1,480.00	721.70	2,978.30	3,700.00	721.70	4,440.00	1,461.70	32.92%
PUBLICATION CHARGES	102.72	0.00	(102.72)	156.42	0.00	(156.42)	190.00	33.58	17.87%
TELEPHONE	384.64	420.00	35.36	1,340.45	1,260.00	(80.45)	2,304.00	963.55	41.82%
TRAINING AND SEMINARS	0.00	1,470.00	1,470.00	1,463.50	4,404.00	2,940.50	5,718.00	4,254.50	74.41%
TRAVEL	15.29	867.00	851.71	712.14	2,595.00	1,882.86	3,462.00	2,749.86	79.43%
TRUSTEE FEES	2,925.00	2,925.00	0.00	8,775.00	8,775.00	0.00	11,700.00	2,925.00	25.00%
UTILITIES - GAS & ELECTRIC	5,654.39	4,755.00	(899.39)	14,918.01	12,853.00	(2,065.01)	15,748.00	829.99	5.27%
DEPRECIATION EXPENSE	14,613.97	17,541.00	2,925.03	46,848.62	52,623.00	5,774.38	74,839.00	27,990.38	37.40%
Total OPERATING EXPENSES	383,191.99	471,959.00	78,767.01	1,167,935.02	1,445,111.00	277,175.98	1,583,827.00	415,891.96	26.26%
OTHER EXPENSES									
INTEREST EXPENSE	10.28	0.00	(10.28)	29.91	0.00	(29.91)	0.00	(29.91)	0.00%
CAPITAL OUTLAY	24,600.84	0.00	(24,600.84)	74,983.06	25,000.00	(49,983.06)	228,700.00	153,716.94	67.21%
Total OTHER EXPENSES	24,611.12	0.00	(24,611.12)	75,012.97	25,000.00	(50,012.97)	228,700.00	153,687.03	67.20%
Total EXPENDITURES	484,500.20	527,643.00	43,142.80	1,420,463.93	1,637,112.00	216,648.07	2,020,491.00	600,027.07	29.70%
EXCESS REVENUE OVER EXPENDITURES	(3,814.85)	(40,990.00)	37,175.15	(1,558.10)	(192,220.00)	190,661.90	(61,838.00)	60,279.90	(97.48)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures
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SNOW REMOVAL (60) SPECIAL REVENUE

	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	555.16	618.00	(62.84)	1,385.53	1,854.00	(468.47)	16,000.00	(14,614.47)	(91.34)%
OTHER REVENUE	0.00	1,257.00	(1,257.00)	0.00	3,770.00	(3,770.00)	0.00	0.00	0.00%
Total MISCELLANEOUS	555.16	1,875.00	(1,319.84)	1,385.53	5,624.00	(4,238.47)	16,000.00	(14,614.47)	(91.34)%
USER FEES									
USER FEES - RESIDENTIAL	105,435.65	105,390.00	45.65	316,136.49	316,170.00	(33.51)	421,740.00	(105,603.51)	(25.04)%
USER FEES - COMMERCIAL	9,742.50	9,810.00	(67.50)	29,227.50	29,430.00	(202.50)	39,240.00	(10,012.50)	(25.52)%
PENALTIES ON USER FEES	1,479.65	1,602.00	(122.35)	4,324.68	4,806.00	(481.32)	5,280.00	(955.32)	(18.09)%
TRANSFER FEE REVENUE	222.75	303.00	(80.25)	540.00	909.00	(369.00)	486.00	54.00	11.11%
Total USER FEES	116,880.55	117,105.00	(224.45)	350,228.67	351,315.00	(1,086.33)	466,746.00	(116,517.33)	(24.96)%
Total REVENUES	117,435.71	119,980.00	(1,544.29)	351,614.20	356,939.00	(5,324.80)	482,746.00	(131,131.80)	(27.16)%
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	10,291.22	7,893.00	(2,398.22)	27,062.66	23,673.00	(3,389.66)	35,613.00	8,550.32	24.01%
PAYROLL - MAINTENANCE	8,315.12	11,628.00	3,312.88	22,981.92	34,884.00	11,922.08	40,826.00	17,864.08	43.76%
PAYROLL - OFFICE	5,808.86	6,024.00	215.14	17,638.06	18,072.00	433.94	20,225.00	2,586.94	12.79%
EMPLOYEE BENEFITS - FICA/MEDIC	366.83	378.00	11.17	964.46	1,133.00	178.54	1,454.00	499.54	34.36%
EMPLOYEE BENEFITS - MED. INS	10,480.63	11,628.00	1,147.37	26,244.58	34,883.00	8,638.42	40,354.00	14,109.42	34.96%
EMPLOYEE BENEFITS - PERS	6,366.26	6,495.00	128.74	15,501.79	19,485.00	3,983.21	26,278.00	10,776.21	41.01%
EMPLOYEE BENEFITS - SIIS	387.12	207.00	(180.12)	1,371.33	619.00	(752.33)	826.00	(545.33)	(65.02)%
SEPIRA	11.56	42.00	30.44	51.29	125.00	73.71	473.00	421.71	89.16%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	11,700.00	11,700.00	100.00%
UNIFORMS	166.14	363.00	196.86	542.85	727.00	184.15	727.00	184.15	25.33%
OPEB EXPENSE	7,787.34	2,006.00	(5,781.34)	23,362.02	6,014.00	(17,348.02)	5,028.00	(18,334.02)	(364.64)%
ACCRUED LEAVE EXPENSE	758.53	501.00	(257.53)	(1,302.85)	1,503.00	2,805.85	2,000.00	3,302.85	165.14%
OTHER PAYROLL EXPENSES	0.04	25.00	24.96	181.93	73.00	(108.93)	100.00	(81.93)	(81.93)%
CAR ALLOWANCE EXPENSE	0.00	(149.00)	(149.00)	(3.16)	(447.00)	(443.84)	(1,472.00)	(1,468.84)	99.79%
Total PAYROLL RELATED EXPENSES	50,739.65	47,041.00	(3,698.65)	134,566.90	140,744.00	6,177.10	184,132.00	49,565.10	26.92%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	1,340.18	1,550.00	209.82	1,150.00	(190.18)	(16.54)%
LEGAL	815.94	663.00	(152.94)	2,414.73	1,988.00	(426.73)	2,050.00	(364.73)	(17.79)%
LEGAL - LABOR NEGOTIATIONS	62.13	1,260.00	1,197.87	62.13	1,260.00	1,197.87	0.00	(62.13)	0.00%
ENGINEERING & SURVEYING	145.74	0.00	(145.74)	243.34	500.00	256.66	0.00	(243.34)	0.00%
SNOW REMOVAL - PLOWING	51,980.37	400,000.00	348,019.63	269,808.47	620,000.00	350,191.53	675,000.00	405,191.53	60.03%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
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SNOW REMOVAL (60) SPECIAL REVENUE

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget - Revised	Total Budget Variance	Percent Total Budget Remaining
SNOW REMOVAL - SANDING	9,341.56	40,000.00	30,658.44	19,747.83	61,500.00	41,752.17	75,000.00	55,252.17	73.67%
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
BAD DEBTS	0.00	0.00	0.00	0.00	1,348.00	1,348.00	0.00	0.00	0.00%
BANK CHARGES	1,815.94	1,755.00	(60.94)	5,436.58	5,285.00	(171.58)	5,565.00	128.42	2.31%
BUILDING REPAIRS AND MAINT.	27.19	21.00	(6.19)	183.45	59.00	(124.45)	60.00	(123.45)	(205.75)%
COMPUTER EXPENSE	620.34	867.00	246.66	3,119.03	3,512.00	392.97	4,093.00	973.97	23.80%
DUES & SUBSCRIPTIONS	52.82	127.00	74.18	252.00	327.00	75.00	326.00	74.00	22.70%
EQUIP. SUPPLIES/MAINT./REPAIRS	5.68	150.00	144.32	8.80	550.00	541.20	600.00	591.20	98.53%
EQUIPMENT RENTAL	184.85	190.00	5.15	647.73	569.00	(78.73)	409.00	(238.73)	(58.37)%
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	21.31	0.00	(21.31)	61.52	0.00	(61.52)	0.00	(61.52)	0.00%
MISCELLANEOUS EXPENDITURES	25.00	1,398.00	1,373.00	1,936.52	4,202.00	2,265.48	5,300.00	3,363.48	63.46%
OFFICE JANITORIAL	158.08	103.00	(55.08)	460.46	308.00	(152.46)	411.00	(49.46)	(12.03)%
OFFICE AND FACILITIES RENT	812.46	937.00	124.54	2,923.35	2,812.00	(111.35)	3,699.00	775.65	20.97%
OFFICE SUPPLIES	387.78	341.00	(46.78)	806.96	1,023.00	216.04	1,150.00	343.04	29.83%
PERMITS AND FEES	0.00	0.00	0.00	563.54	688.00	104.46	688.00	104.46	15.64%
POSTAGE	184.46	360.00	175.54	724.46	900.00	175.54	1,080.00	355.54	32.92%
PUBLICATION CHARGES	29.46	0.00	(29.46)	706.35	0.00	(706.35)	65.00	(641.35)	(986.69)%
TELEPHONE	38.49	42.00	3.51	134.59	127.00	(7.59)	282.00	147.41	52.27%
TRAINING AND SEMINARS	0.00	714.00	714.00	634.50	2,138.00	1,503.50	2,826.00	2,191.50	77.55%
TRAVEL	2.55	496.00	493.45	217.83	1,487.00	1,269.17	1,984.00	1,766.17	89.02%
TRUSTEE FEES	487.50	488.00	0.50	1,462.50	1,463.00	0.50	1,950.00	487.50	25.00%
UTILITIES - GAS & ELECTRIC	170.05	171.00	0.95	456.18	336.00	(120.18)	324.00	(132.18)	(40.80)%
VEHICLE EXP FUEL/OIL/SUPP	3,370.13	3,160.00	(210.13)	5,938.56	9,480.00	3,541.44	5,758.00	(180.56)	(3.14)%
VEH EXP R&M	480.10	1,625.00	1,144.90	1,223.42	4,875.00	3,651.58	3,943.00	2,719.58	68.97%
Total OPERATING EXPENSES	71,219.93	457,068.00	385,848.07	325,094.20	747,083.00	421,988.80	811,488.00	486,383.80	59.94%
OTHER EXPENSES									
INTEREST EXPENSE	1.72	0.00	(1.72)	4.99	0.00	(4.99)	0.00	(4.99)	0.00%
CAPITAL OUTLAY	0.00	155,000.00	155,000.00	0.00	155,000.00	155,000.00	5,000.00	5,000.00	100.00%
Total OTHER EXPENSES	1.72	155,000.00	154,998.28	4.99	155,000.00	154,995.01	5,000.00	4,985.01	99.90%
Total EXPENDITURES	121,961.30	659,109.00	537,147.70	459,866.09	1,042,827.00	583,160.91	1,000,620.00	540,953.91	54.06%
EXCESS REVENUE OVER EXPENDITURES	(4,525.59)	(540,129.00)	535,603.41	(108,051.89)	(685,888.00)	577,836.11	(517,874.00)	409,822.11	(79.14)%

Statement of Revenues and Expenditures – Combined
Through 3/31/2022

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Combined
From 1/1/2022 Through 3/31/2022

	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	189,550.07	182,092.00	7,458.07	544,238.28	519,499.00	24,740.28	535,564.00	8,674.28	1.62%
PERSONAL PROPERTY TAX	6,492.90	0.00	6,492.90	8,053.06	0.00	8,053.06	8,000.00	53.06	0.86%
AD VALOREM MAKE-UP	142,993.93	148,994.00	(5,999.07)	410,565.74	425,042.00	(14,476.26)	438,189.00	(27,623.26)	(6.30)%
STATE TAX DISTRIBUTION	168,365.49	168,366.00	(0.51)	505,096.47	505,097.00	(0.53)	673,462.00	(168,365.53)	(25.00)%
Total TAXES	507,402.39	499,442.00	7,960.39	1,467,953.55	1,449,637.00	18,316.55	1,655,215.00	(187,261.45)	(11.31)%
MISCELLANEOUS									
STIPUD GRANT	0.00	0.00	0.00	(0.32)	0.00	(0.32)	0.00	(0.32)	0.00%
INTEREST ON INVESTMENTS	11,102.99	12,333.00	(1,230.01)	23,909.48	36,996.00	(13,086.52)	49,325.00	(25,415.52)	(51.53)%
PLAN REVIEW FEE	750.00	450.00	300.00	2,500.00	1,800.00	700.00	2,750.00	(250.00)	(9.09)%
RENTAL INCOME	32,812.23	30,232.00	2,580.23	92,558.68	90,897.00	1,661.68	120,929.00	(28,370.32)	(23.46)%
OTHER REVENUE	1,958.21	11,307.00	(9,348.79)	17,703.19	33,920.00	(16,216.81)	45,226.00	(27,522.81)	(60.86)%
Total MISCELLANEOUS	46,623.43	54,322.00	(7,698.57)	136,671.03	163,413.00	(26,741.97)	218,230.00	(81,558.97)	(37.37)%
USER FEES									
USER FEES - RESIDENTIAL	1,415,620.41	1,408,620.00	7,000.41	4,235,725.76	4,225,858.00	9,867.76	5,834,479.00	(1,398,753.24)	(24.92)%
RESIDENTIAL TIER 1 CONSUMPTION	80,634.03	100,260.00	(19,625.97)	270,563.98	330,420.00	(59,856.02)	423,000.00	(152,436.02)	(36.04)%
RESIDENTIAL TIER 2 CONSUMPTION	5,965.01	8,400.00	(2,434.99)	50,413.07	64,680.00	(14,266.93)	84,000.00	(33,586.93)	(39.88)%
RESIDENTIAL TIER 3 CONSUMPTION	6,555.41	2,160.00	4,395.41	58,016.97	59,040.00	(1,023.03)	72,000.00	(13,983.03)	(19.42)%
RESIDENTIAL FIRE PROTECTION	19,964.49	19,379.00	585.49	59,559.48	58,136.00	1,423.48	77,515.00	(17,955.52)	(23.16)%
USER FEES - COMMERCIAL	111,163.45	111,557.00	(393.55)	332,455.59	334,867.00	(2,411.41)	446,225.00	(113,769.41)	(25.50)%
COMMERCIAL FIRE PROTECTION	23,534.34	23,534.00	0.34	70,603.02	70,602.00	1.02	94,137.00	(23,533.98)	(25.00)%
COMMERCIAL CONSUMPTION	24,232.60	29,100.00	(4,867.40)	94,698.91	162,500.00	(67,801.09)	199,600.00	(104,901.09)	(52.56)%
PENALTIES ON USER FEES	18,541.49	18,402.00	139.49	58,577.66	55,206.00	3,371.66	73,608.00	(17,030.34)	(23.14)%
SERVICE CHARGES	6,441.57	4,050.00	2,391.57	13,485.48	12,150.00	1,335.48	16,200.00	(2,714.52)	(16.76)%
RETURN CHECK FEES	80.00	120.00	(40.00)	340.00	360.00	(20.00)	480.00	(140.00)	(29.17)%
CONNECTION FEES	1,700.00	1,200.00	500.00	(7,550.00)	14,400.00	(21,950.00)	16,200.00	(23,750.00)	(146.80)%
TRANSFER FEE REVENUE	3,750.00	3,598.00	152.00	8,850.00	10,755.00	(1,945.00)	14,400.00	(5,550.00)	(38.54)%
SERVLIN ADMIN REVENUE	492.30	444.00	8.30	1,346.04	1,329.00	17.04	1,773.00	(426.96)	(24.08)%
SERVLIN LOSS INSURANCE	7,827.93	9,216.00	(1,388.07)	24,444.06	27,648.00	(3,203.94)	36,885.00	(12,420.94)	(33.69)%
SERVLIN LINE INSURANCE	613.15	540.00	73.15	1,715.23	1,620.00	95.23	2,165.00	(449.77)	(20.77)%
Total USER FEES	1,727,076.18	1,740,580.00	(13,503.82)	5,271,245.25	5,429,411.00	(158,165.75)	7,192,647.00	(1,921,401.75)	(26.71)%
Total REVENUES	2,281,102.00	2,294,344.00	(13,242.00)	6,875,869.83	7,042,461.00	(166,591.17)	9,066,092.00	(2,190,222.17)	(24.16)%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Combined
From 1/1/2022 Through 3/31/2022

	Current Period Actual	Current Period Budget	Current Period Budget Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget	Total Budget Variance	Percent Total Budget Remaining
EXPENDITURES									
PAYROLL RELATED EXPENSES									
PAYROLL - MANAGER	93,907.31	77,605.00	(16,402.31)	255,991.61	232,504.00	(23,487.61)	310,015.00	54,023.19	17.43%
PAYROLL - MAINTENANCE	117,086.41	123,915.00	6,828.59	333,451.67	371,743.00	38,291.33	495,660.00	162,208.33	32.73%
PAYROLL - OFFICE	38,726.54	40,161.00	1,434.46	117,588.24	120,480.00	2,891.76	160,646.00	43,056.76	26.80%
EMPLOYEE BENEFITS - FICAMEDIC	3,877.62	3,645.00	(232.62)	10,674.40	10,933.00	258.60	14,577.00	3,902.60	26.77%
EMPLOYEE BENEFITS - MED. INS	92,151.50	99,750.00	7,598.40	245,992.41	298,247.00	53,254.59	398,995.00	153,002.59	38.35%
EMPLOYEE BENEFITS - PERS	61,405.35	62,100.00	694.65	162,207.64	166,296.00	24,088.36	248,397.00	86,189.36	34.70%
EMPLOYEE BENEFITS - SIIS	4,914.72	1,911.00	(3,003.72)	11,450.83	5,728.00	(5,722.83)	7,643.00	(3,807.83)	(49.82)%
SEPIRA	294.83	406.00	111.17	965.05	1,208.00	242.95	1,616.00	650.95	40.26%
UNEMPLOYMENT BENEFITS	0.00	780.00	780.00	0.00	2,340.00	2,340.00	3,120.00	3,120.00	100.00%
UNIFORMS	1,553.05	3,629.00	2,075.95	5,194.90	7,280.00	2,085.10	7,280.00	2,085.10	28.44%
OPER EXPENSE	77,873.49	13,320.00	(64,553.49)	233,620.47	39,949.00	(193,671.47)	53,269.00	(180,351.47)	(338.57)%
ACCURUED LEAVE EXPENSE	7,962.36	5,875.00	(2,087.36)	(1,049.18)	17,625.00	18,674.18	23,500.00	24,549.18	104.46%
OTHER PAYROLL EXPENSES	474.97	200.00	(274.97)	1,699.38	3,799.00	2,099.62	4,000.00	2,300.62	57.52%
CAR ALLOWANCE EXPENSE	(1,096.70)	(3,921.00)	(2,824.30)	(2,967.11)	(11,763.00)	(8,795.89)	(15,684.00)	(12,716.89)	81.05%
Total PAYROLL RELATED EXPENSES	499,131.55	429,276.00	(69,855.55)	1,374,821.51	1,287,349.00	(87,472.51)	1,713,014.00	338,192.49	19.74%
OPERATING EXPENSES									
ACCOUNTING	0.00	0.00	0.00	26,803.65	31,000.00	4,196.35	31,000.00	4,196.35	13.54%
LEGAL	11,428.78	13,250.00	1,821.22	35,501.03	39,750.00	4,248.97	53,000.00	17,498.97	33.02%
LEGAL - LABOR NEGOTIATIONS	690.47	14,001.00	13,310.53	690.47	14,001.00	13,310.53	28,000.00	27,309.53	97.53%
ENGINEERING & SURVEYING	11,598.00	61,997.00	50,411.00	39,424.00	186,500.00	147,076.00	249,500.00	209,076.00	84.14%
EROSION AND DRAINAGE	650.00	0.00	(650.00)	4,948.72	1,500.00	(3,448.72)	2,500.00	(2,448.72)	(97.95)%
ROAD MAINTENANCE & SUPPLIES	0.00	29,671.00	29,671.00	21,094.64	139,899.00	118,804.36	860,599.00	839,504.36	97.55%
SNOW REMOVAL - PLOWING	51,980.37	400,000.00	348,019.63	289,808.47	620,000.00	330,191.53	675,000.00	405,191.53	60.03%
SNOW REMOVAL - SANDING	9,341.56	40,000.00	30,658.44	19,747.83	61,500.00	41,752.17	75,000.00	55,252.17	73.67%
SNOW REMOVAL ANTI/DE ICING	0.00	2,200.00	2,200.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00	100.00%
DCLTSA PRO-RATA M & O	204,325.00	204,325.00	0.00	547,220.00	612,975.00	65,755.00	817,300.00	270,080.00	33.05%
DCLTSA ASSESSMENTS	115,518.00	114,019.00	(1,500.00)	342,554.00	342,054.00	(500.00)	456,072.00	113,518.00	24.89%
BAD DEBTS	0.00	0.00	0.00	0.00	20,841.00	20,841.00	20,841.00	20,841.00	100.00%
BANK CHARGES	20,183.87	19,544.00	(639.87)	60,109.91	58,631.00	(1,478.91)	78,174.00	18,064.09	23.11%
BUILDING REPAIRS AND MAINT.	2,621.37	30,503.00	27,881.63	13,445.74	91,508.00	78,062.26	122,014.00	108,588.26	88.96%
COMPUTER EXPENSE	12,698.93	15,610.00	2,911.07	56,222.18	56,482.00	(1,730.18)	74,110.00	15,887.82	21.44%
DUES & SUBSCRIPTIONS	561.40	1,668.00	1,106.60	5,348.08	5,815.00	466.92	7,016.00	1,667.92	23.77%
EQUIP. SUPPLIES/MAINT./REPAIRS	25,680.91	48,646.00	22,965.09	95,103.70	146,039.00	50,939.30	194,687.00	99,577.30	51.15%
EQUIPMENT RENTAL	2,850.74	2,997.00	146.26	9,504.52	8,991.00	(513.52)	11,990.00	2,485.48	20.73%

KINGSBURY GENERAL IMPROVEMENT DISTRICT
Statement of Revenues and Expenditures - Combined
From 1/1/2022 Through 3/31/2022

	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	150.00	150.00	220.59	29,450.00	29,229.41	29,630.00	29,409.41	99.26%
SECURITY EXPENSE	3,196.59	3,839.00	642.41	10,667.59	11,818.00	1,150.41	15,661.00	4,993.41	31.84%
INSURANCE AND BONDS	8,441.08	0.00	(8,441.08)	123,198.68	131,874.00	8,675.32	131,874.00	8,675.32	6.58%
SAFETY EQUIPMENT	426.26	200.00	(226.26)	707.03	900.00	192.97	1,000.00	292.97	29.30%
INVENTORY PARTS	5,684.01	1,750.00	(3,934.01)	8,522.00	4,250.00	(4,272.00)	5,500.00	(3,022.00)	(54.95)%
METER REPAIR & MAINT	283.32	24,000.00	23,716.68	283.32	25,000.00	24,716.68	100,000.00	99,716.68	99.72%
LIEN FEES	0.00	205.00	205.00	0.00	615.00	615.00	820.00	820.00	100.00%
MISCELLANEOUS EXPENDITURES	2,713.34	7,307.00	4,593.66	23,394.26	21,927.00	(1,467.26)	29,232.00	5,837.74	19.97%
OFFICE JANITORIAL	5,192.76	4,861.00	(331.76)	15,146.44	14,582.00	(564.44)	19,442.00	4,295.56	22.09%
OFFICE AND FACILITIES RENT	16,249.20	18,750.00	2,500.80	58,466.90	56,245.00	(2,221.90)	74,997.00	16,530.10	22.04%
OFFICE SUPPLIES	6,546.27	6,028.00	(518.27)	14,582.43	18,079.00	3,496.57	24,107.00	9,524.57	39.51%
PERMITS AND FEES	2,006.77	2,113.00	106.23	7,224.08	7,478.00	253.92	9,590.00	2,365.92	24.67%
POSTAGE	2,049.47	4,000.00	1,950.53	8,049.47	10,000.00	1,950.53	12,000.00	3,950.53	32.92%
PUBLICATION CHARGES	460.50	0.00	(460.50)	2,420.68	0.00	(2,420.68)	5,300.00	2,879.32	54.33%
SHOP SUPPLIES/SMALL TOOLS	549.80	1,750.00	1,200.20	2,225.05	5,250.00	3,024.95	7,000.00	4,774.95	68.21%
TELEPHONE	4,363.58	4,506.00	142.42	13,354.85	13,519.00	164.35	18,020.00	4,665.35	25.89%
TRAINING AND SEMINARS	340.00	9,106.00	8,766.00	5,260.00	27,312.00	22,052.00	36,420.00	31,160.00	85.56%
TRAVEL	365.58	5,278.00	4,912.42	3,467.17	15,824.00	12,356.83	21,100.00	17,632.83	83.57%
TRUSTEE FEES	9,750.00	9,751.00	1.00	29,250.00	29,251.00	1.00	39,000.00	9,750.00	25.00%
UTILITIES - GAS & ELECTRIC	63,428.11	56,038.00	2,611.89	162,898.25	178,830.00	15,931.75	247,790.00	84,890.75	34.26%
VEHICLE EXP FUEL/OIL/SUPP	16,813.19	28,102.00	12,288.81	41,560.53	87,306.00	45,745.47	116,408.00	74,847.47	64.30%
VEH EXP R&M	5,484.11	9,748.00	4,263.89	11,303.66	28,243.00	17,939.34	38,988.00	27,684.34	71.01%
WATER MONITORING/SAMPLING	3,115.00	3,530.00	415.00	10,331.00	10,590.00	(259.00)	14,120.00	3,189.00	22.59%
WATER/SEWER SHED MANAGEMENT	0.00	2,895.00	2,895.00	11,860.00	8,685.00	(2,865.00)	11,880.00	0.00	0.00%
WATER DIST SYSTEM EXPENSE	41,049.00	19,755.00	(21,294.00)	50,473.99	59,265.00	8,791.01	79,020.00	28,546.01	36.13%
WATER TREATMENT SYSTEM EXP	14,280.97	16,777.00	2,516.03	29,386.97	50,332.00	20,945.03	67,110.00	37,723.03	56.21%
AMORTIZATION OF BONDS	3,243.08	3,553.00	309.91	9,729.27	10,658.00	928.73	14,211.00	4,481.73	31.54%
DEPRECIATION EXPENSE	333,630.79	341,813.00	7,982.21	1,018,248.13	1,024,839.00	6,590.87	1,366,454.00	348,205.87	25.48%
Total OPERATING EXPENSES	1,009,728.19	1,586,035.00	575,306.81	3,222,068.08	4,327,218.00	1,105,131.92	6,298,787.00	3,076,880.92	48.85%
OTHER EXPENSES									
INTEREST EXPENSE	89,388.20	97,154.00	7,765.80	278,606.57	291,460.00	12,853.43	388,812.00	110,005.43	28.31%
CAPITAL OUTLAY	88,407.83	841,908.00	753,498.17	163,998.18	1,542,712.00	1,378,713.82	6,948,000.00	8,784,001.92	97.64%
Total OTHER EXPENSES	177,796.03	939,060.00	761,263.97	442,604.75	1,834,172.00	1,391,567.25	7,336,812.00	5,894,007.25	93.97%
Total EXPENDITURES	1,686,665.77	2,953,371.00	1,266,715.23	5,039,512.34	7,448,739.00	2,409,226.66	15,348,393.00	10,308,880.66	67.17%
EXCESS REVENUE OVER EXPENDITURES	594,446.23	(655,027.00)	1,253,473.23	1,836,357.49	(406,276.00)	2,242,635.49	(6,282,301.00)	8,118,858.49	(129.23)%

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

TITLE: Public Hearing on Fiscal Year 2022/2023 Budget including discussion and approval of Final Budget

For Discussion and Possible Action: Conduct public hearing and adopt the Budget for FY 2022/2023

MEETING DATE: May 17th, 2022

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approval of Budget for fiscal year 2022/2023

BACKGROUND INFORMATION: Each year the Board of Trustees conducts a budget workshop to review and discuss the tentative budget which is followed by the adoption of a final budget in May. Once approved, the budget must be signed by all Trustees and submitted to the Department of Taxation no later than June 1st, 2022.

The tentative FY 2022/2023 budget was submitted as required to the Department of Taxation and approval was received on April 21st, 2022.

A brief presentation on proposed budget is available. Which provides for the summary of the proposed 2022/2023 budget. The presentation and budget worksheets will be available for discussion during the hearing.

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

- | | |
|--|--|
| 1. Opening/Welcome (specific to the public hearing) | Board Chair |
| 2. Presentation on proposed FY 2022/2023 Budget | General
Manager
Operations
Superintendent
HR & Admin
Supervisor |
| 3. Open Public Hearing regarding the proposed FY 2022/23 Budget | Board Chair |
| 4. Close Public Hearing regarding the proposed FY 2022/23 Budget | Board Chair |
| 5. Board discussion/action on adoption of FY 2022/2023 budget | Board Chair |

Updates to the budget based upon the April 5th meeting and subsequent review include:

- Small increase in projected (2nd 6 months) Residential base fees due to Sierra Colina Permits

- Small increase Residential Base Fees due to Sierra Colina and Tahoe Beach Club occupancy
- Payroll was adjusted as one Operator II recently passed exams and became Operator III
- Adjusted Capital Outlay to reflect need for new software for both Administration and Maintenance Management
- Adjusted computer expense annual fees reflecting likely fees for new software
- Revised DCSID expenses - M&O - \$732,924; Capital Assessment - \$494,649; Total - \$1,227,573
- Inclusion of Schedule 30 (lobbying expenses) required by Department of Taxation in tentative budget review (no fiscal impact)

INCLUDED:

- Draft FY 2022/23 Final Budget
- Budget memo from 4/5/22
- Copy of published notice and affidavit of publication
- Tentative Budget Approval by Department of Taxation
- Lobbying Expense Estimate

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 |



FY 2022/23
Final Budget
&
Supporting Documents
May 17, 2022



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.

Kingsbury GID Statistics at a Glance

Established September 8th 1964

Governed by 5 Elected Community Members as the Board of Trustees

Services provided: Water, Sewage collection, Road maintenance, Snow Removal, Erosion control and Drainage

13 employees

38 miles of water line

27 miles of sewer line

22 miles of roadway

286 fire hydrants

693 manholes

33 pressure zones (water)

8 water reservoirs (5.8 million gallons)

2700 water service connections

1824 Wastewater service connections

1 Surface water treatment plant

4 Sewage lift-stations

6 Water pump stations

1,751.22 acre feet/year water right

Water production capacity of 6.5 million gallons per day

86.4 million gallons of sewer flow annually

Typical residential monthly water bill \$190.00

Typical residential monthly sewer bill \$ 60.00

Typical residential snow removal bill \$ 15.00

Property tax assessment \$ 0.5531/\$1,000 (\$294,444,662.00 total assessed value)

\$9,106,000 annual revenues

Budget Message

Fiscal year 2022/2023 budget was prepared with the intent of fulfilling the agency's mission and in the spirit of commitment to controlling costs, re-tooling and modernize.

Last year (FY 2021/2022), was a challenging yet fulfilling year for the district. Transitioning from active COVID restrictions, supply chain interruptions, addressing stiff inflationary pressures, wildfires, mandatory evacuation, pre-emptive power outages frequently and widely deployed, near record snowfall in December while seeing the longest winter dry spell ever punctuated by the 3rd driest spring on record. New management brought an assessment and engagement with commitment to "re-think" processes and procedures. In the face of frequent uncertainty, the district distinguished itself in superior customer service and commitment to "getting the job done".

As this fiscal year ends, the district has launched two significant capital projects (one water, one roads) which are configured to be the basis for future capital programs. Repetitive projects in each of the major service areas establishing the perpetual reinvestment to manage service levels, satisfying both, the regulatory obligations and customer expectations. In addition, the Sewer Masterplan will be completed providing a five-year capital plan. The continued reinvestment of the current capital programs and stagnant revenues has driven down reserves and a reserve policy are being developed to define the service level expectations and limits to which the reserve funds can be managed. The full balance of both Operating and Capital funding will become necessary for review and possible rate making in forthcoming year.

Other trends anticipated are the continued pressures of inflation; the district is fuel, energy, and personnel expense intensive. Supply chain ripples for essential materials such as chemicals, steel, concrete, and asphalt seem to hit the district like nonstop waves on the ocean. New mandates for water quality compliance (lead & copper) and vulnerability for future regulatory standards are on the horizon. Due to cyber threats and simply out of date software, core tools such as the SCADA system are preliminarily being addressed in the fiscal year 2022/23 budget. Debt service remains consistent and final payment for one loan to be completed in third quarter of fiscal year 2022/2023.

While the water supply for Kingsbury GID remains stable in both water quality and availability, the intense messaging campaigns for the broad Western Drought will influence the water sales. Sewerage flows (and charges) have also seen as small but consistent reduction and that trend is likely to continue, but per unit charges for sewerage continue to escalate. Overall, with the continued efforts in place the paving score should remain steady with current program. Customer expectations for drainage improvements and retaining walls will become another detractor upon the General Fund. The snow fund has continued to drop, however the fortuitous impact of less than normal snow fall has allowed the district to maintain current rates. But given a new contract, with fuel, labor, and equipment escalation the current rate is likely inadequate. Finally, the OPEB funding

deficiency from previous years has been adjusted and commitment for attention to the detail of the next actuarial.

In the fiscal year 2022/2023 budget, the district has committed to research and implement measures to control operational expenses while meeting goals and objectives. Modifications to system operations and attention to spending at all levels is expected to counter some of the known impacts. New software and revision to procedures should improve transparency of the district's finances and help provide useful management information to improve accountability. In addition, the district is reviewing the value of numerous memberships which the district is affiliated. Finally, while the district has many older vehicles and a couple of very old large expense equipment items which are overdue for replacement. However, due to this being the first year of the vehicle reserve fund and pending a reserve policy, it is being recommended that replacement of these items be postponed until analysis can be completed which evaluates the need and alternatives.

Overall, the district anticipates another successful year. A keen commitment to training and development of the workforce while improving our customer facing tools are two priorities the management team has embraced. Both of these initiatives are value added and will reduce expenses in the long term.

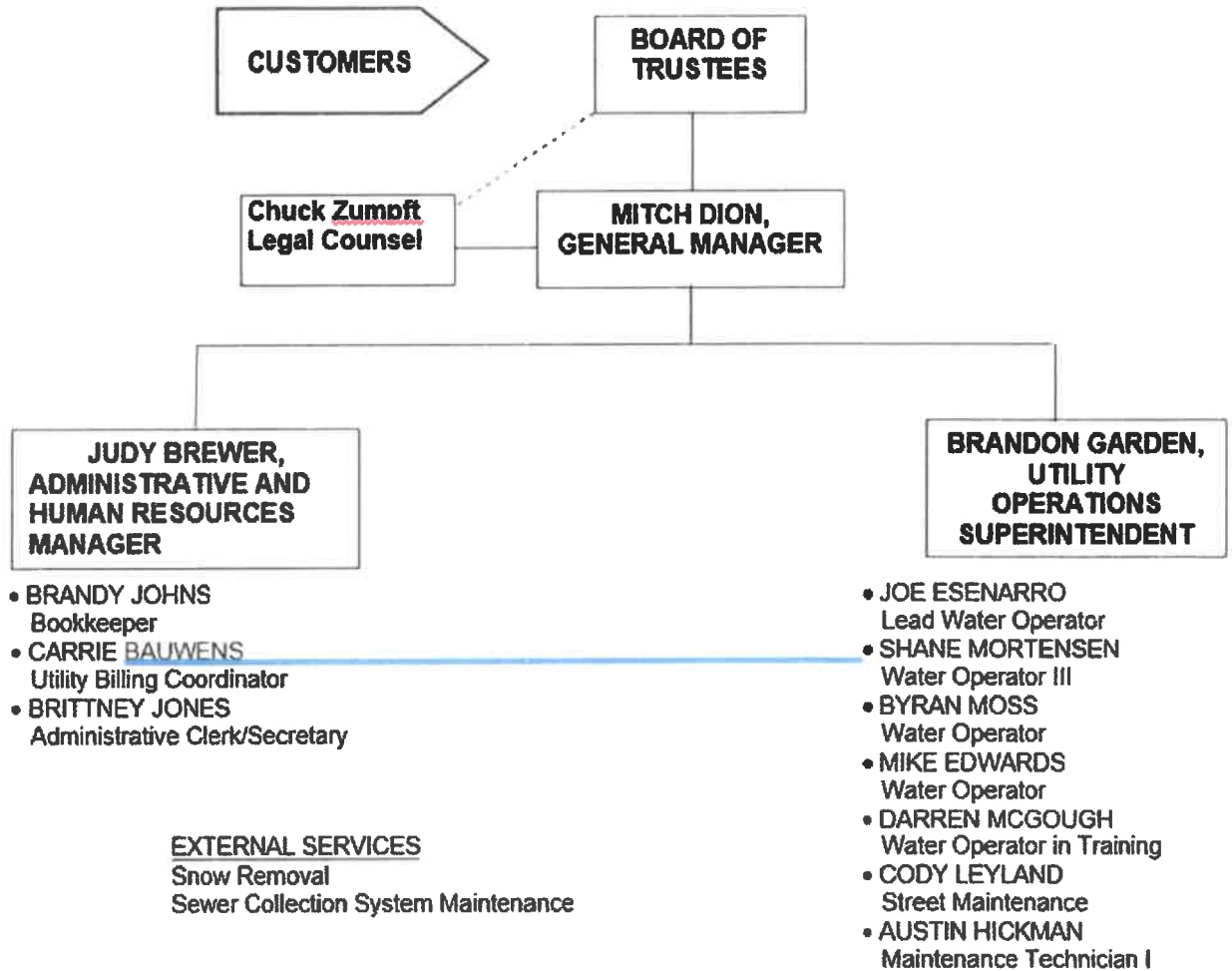
Respectfully Submitted,

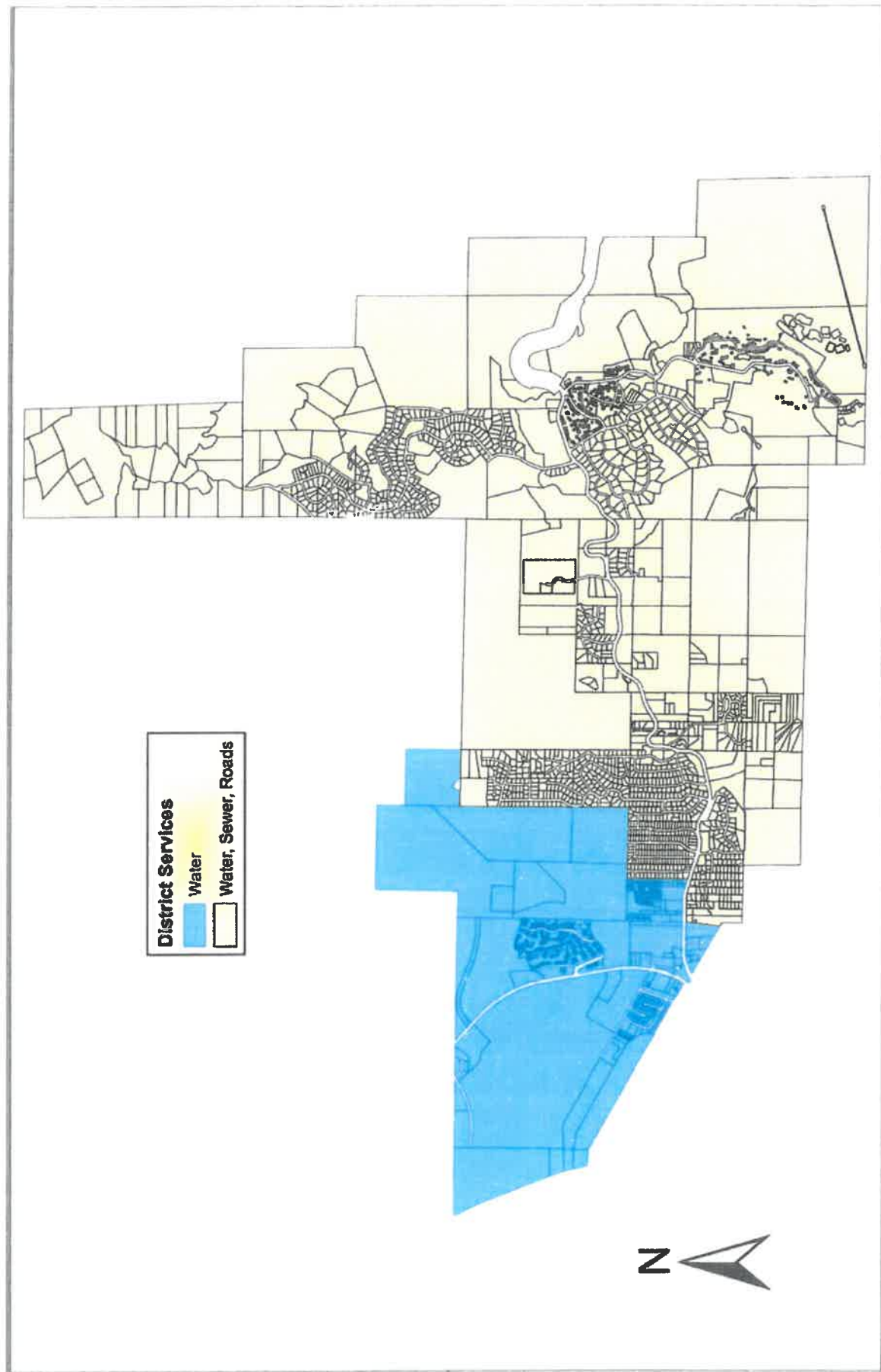
Mitchell S. Dion
General Manager

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Org Chart





**Kingsbury GID
Combined
Budget
FY 22/23**

	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND	TOTAL ALL FUNDS
'REVENUES					
RESIDENTIAL BASE FEES		\$ 3,504,333	\$ 1,751,117	\$ 421,560	\$ 5,677,010
TIER 1 CONSUMPTION REVENUE		\$ 350,000	\$ 30,600		\$ 380,600
TIER 2 CONSUMPTION REVENUE		\$ 80,000			\$ 80,000
TIER 3 CONSUMPTION REVENUE		\$ 72,000			\$ 72,000
FIRE PROTECTION		\$ 80,900			\$ 80,900
COMMERCIAL BASE FEES		\$ 364,584	\$ 42,401	\$ 38,970	\$ 445,955
CONSUMPTION		\$ 88,987	\$ 31,560		\$ 120,547
FIRE PROTECTION		\$ 94,137			\$ 94,137
PENALTIES ON USER FEES		\$ 49,200	\$ 20,400	\$ 6,408	\$ 76,008
SERVICE CHARGES		\$ 16,200			\$ 16,200
RETURN CHECK FEES		\$ 480			\$ 480
CONNECTION FEES		\$ 10,200	\$ 6,000		\$ 16,200
INTEREST ON INVESTMENTS	\$ 7,821	\$ 10,509	\$ 4,888	\$ 1,222	\$ 24,440
TRANSFER FM OTHER FUNDS		\$ -			\$ -
GRANT REVENUE	\$ 40,000	\$ -		\$ 120,000	\$ 160,000
OTHER, INCL. RENTAL	\$ 89,430	\$ 25,800	\$ 150	\$ 26	\$ 115,406
TRANSFER FEES		\$ 5,760	\$ 3,996	\$ 972	\$ 10,728
PLAN REVIEW FEES		\$ 1,250	\$ 1,500		\$ 2,750
SERVLINE LOSS REVENUE		\$ 31,293			
SERVLINE LINE REVENUE		\$ 2,270			
SERVLINE ADMIN REVENUE		\$ 1,798			
PERSONAL PROPERTY TAX	\$ 9,664				\$ 9,664
AD VALOREM TAXES	\$ 554,671				\$ 554,671
AD VALOREM MAKE-UP	\$ 453,822				\$ 453,822
STATE TAX DISTRIBUTION	\$ 692,940				\$ 692,940
TOTAL REVENUES	\$ 1,848,348	\$ 4,789,701	\$ 1,892,612	\$ 589,158	\$ 9,084,457
'EXPENDITURES					
PAYROLL - MANAGEMENT	\$ 51,728	\$ 173,189	\$ 83,314	\$ 36,621	\$ 344,852
MAINTENANCE	\$ 64,771	\$ 411,382	\$ -	\$ 46,266	\$ 522,419
OFFICE	\$ 24,497	\$ 65,321	\$ 48,991	\$ 24,497	\$ 163,305
ACCRUED LEAVE	\$ 4,500	\$ 13,000	\$ 4,000	\$ 2,000	\$ 23,500
PAYROLL SUBTOTAL	\$ 145,496	\$ 662,892	\$ 136,304	\$ 109,385	\$ 1,054,076
FICA/MEDICARE	\$ 2,099	\$ 10,079	\$ 2,249	\$ 1,612	\$ 16,038
MEDICAL INS.	\$ 55,590	\$ 219,521	\$ 43,147	\$ 41,703	\$ 359,962
EMPLOYER PERS	\$ 36,646	\$ 156,320	\$ 33,854	\$ 27,091	\$ 253,912
WORKMANS COMP	\$ 1,698	\$ 7,917	\$ 614	\$ 1,151	\$ 11,380
SEP/IRA	\$ 97	\$ 962	\$ 128	\$ 48	\$ 1,235
UNEMPLOYMENT EXP	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB EXPENSE	\$ 43,609	\$ 199,356	\$ 37,380	\$ 31,150	\$ 311,495
OTHER P/R EXP	\$ 450	\$ 3,200	\$ 200	\$ 300	\$ 4,150
VEHICLE EXP INCL IN WAGES	\$ (700)	\$ (4,000)	\$ (400)	\$ (50)	\$ (5,150)
BENEFIT SUBTOTAL	\$ 139,489	\$ 593,355	\$ 117,173	\$ 103,004	\$ 958,172
TOTAL P/R & RELATED COSTS	\$ 284,985	\$ 1,256,247	\$ 253,477	\$ 212,389	\$ 2,012,248
ACCOUNTING	\$ 2,100	\$ 25,200	\$ 12,600	\$ 2,100	\$ 42,000
BANK CHARGES		\$ 45,696	\$ 31,191	\$ 7,587	\$ 84,474
BAD DEBT		\$ 33,383	\$ 13,202	\$ 3,211	\$ 49,797
BUILDING REPAIR & MAINT.	\$ 16,904	\$ 30,000	\$ 31,419	\$ 5,276	\$ 83,599
BUSINESS MEALS	\$ -	\$ -	\$ -	\$ -	\$ -
COMPUTER EXPENSE	\$ 3,993	\$ 68,942	\$ 26,484	\$ 5,932	\$ 105,352
DCSID M & O			\$ 732,924		\$ 732,924
DCSID ASSESSMENTS			\$ 496,649		\$ 496,649
DUES AND SUBSCRIPTIONS	\$ 674	\$ 9,038	\$ 4,346	\$ 685	\$ 14,743
ENGINEERING & SURVEYING	\$ 44,000	\$ 12,750	\$ 6,250	\$ 500	\$ 63,500
EQUIP. SUPPLIES & R&M	\$ 4,500	\$ 14,750	\$ 173,787	\$ 700	\$ 193,737
EQUIPMENT RENTAL	\$ 515	\$ 8,028	\$ 3,847	\$ 832	\$ 13,222
EROSION & DRAINAGE	\$ 5,000				\$ 5,000
FACILITIES RENT	\$ 3,800	\$ 45,598	\$ 22,799	\$ 3,800	\$ 75,997
FIELD SUPPLIES/TOOLS/SIGNS	\$ 20,630			\$ 10,000	\$ 30,630
INSURANCE AND BONDS	\$ 10,037	\$ 104,231	\$ 22,327	\$ 3,721	\$ 140,317
INVENTORY PARTS		\$ 15,000	\$ 500		\$ 15,500
LEGAL	\$ 2,750	\$ 33,000	\$ 16,500	\$ 2,750	\$ 55,000

**Kingsbury GID
Combined
Budget
FY 22/23**

LEGAL LABOR NEGOTIATIONS	\$ 32	\$ 756	\$ 84	\$ 95	\$ 967
LIEN FEES		\$ 410			\$ 410
METER REPAIR & MAINT		\$ 50,000			\$ 50,000
MISCELLANEOUS	\$ 14,088	\$ 7,200	\$ 4,600	\$ 5,600	\$ 31,488
OFFICE JANITORIAL	\$ 6,816	\$ 8,784	\$ 4,392	\$ 732	\$ 20,724
OFFICE SUPPLIES	\$ 2,076	\$ 13,632	\$ 7,266	\$ 1,339	\$ 24,313
PERMITS AND FEES	\$ 67	\$ 8,771	\$ 405	\$ 668	\$ 9,911
POSTAGE		\$ 6,750	\$ 4,625	\$ 1,125	\$ 12,500
PUBLICATION CHARGES	\$ 265	\$ 3,180	\$ 1,590	\$ 2,265	\$ 7,300
ROAD MAINT. & SUPPLIES	\$ 315,599		\$ -		\$ 315,599
SAFETY EQUIPMENT	\$ 500	\$ 500		\$ 100	\$ 1,100
SECURITY EXPENSE	\$ 18	\$ 9,531	\$ 7,120	\$ 18	\$ 16,687
SEWER FLOW MANAGEMENT			\$ -		\$ -
SHOP SUPPLIES/SM. TOOLS		\$ 7,000			\$ 7,000
SNOW REMOVAL - PLOWING				\$ 675,000	\$ 675,000
SNOW REMOVAL - SANDING				\$ 75,000	\$ 75,000
SNOW REMOVAL- ANTI/DE ICING				\$ 6,600	\$ 6,600
TELEPHONE	\$ 144	\$ 15,768	\$ 1,524	\$ 144	\$ 17,580
TRAINING & SEMINARS	\$ 4,726	\$ 22,968	\$ 5,874	\$ 852	\$ 34,420
TRAVEL	\$ 2,250	\$ 13,404	\$ 3,462	\$ 1,984	\$ 21,100
TRUSTEE FEES	\$ 2,100	\$ 25,200	\$ 12,600	\$ 2,100	\$ 42,000
UNIFORM EXPENSE	\$ 1,164	\$ 5,772	\$ 97	\$ 727	\$ 7,760
UTILITIES - GAS/ELECTRIC	\$ 13,690	\$ 196,779	\$ 23,518	\$ 971	\$ 234,957
VEHICLE EXPENSE FUEL/OIL	\$ 12,436	\$ 99,486		\$ 12,436	\$ 124,357
VEHICLE EXPENSE R&M	\$ 8,601	\$ 24,307		\$ 7,852	\$ 40,760
WATER MONITORING/SAMPLE		\$ 17,785			\$ 17,785
WTR CONSERV. & WTR SHED		\$ 15,000			\$ 15,000
WATER DISTRIBUTION EXP		\$ 66,520			\$ 66,520
WATER TREATMENT EXP		\$ 72,910			\$ 72,910
TOTAL OPERATING EXP.	\$ 784,460	\$ 2,394,276	\$ 1,925,458	\$ 1,055,090	\$ 6,164,436
INTEREST EXPENSE	\$ 5	\$ 346,890	\$ 35	\$ 10	\$ 346,940
DEPRECIATION EXPENSE		\$ 1,293,387	\$ 70,164		
AMORTIZATION EXPENSE		\$ 11,701			
(GAIN) LOSS ON DISPOSAL OF EQUIP		\$ -			\$ -
TRANSFER TO OTHER FUNDS		\$ -			\$ -
TOTAL EXPENDITURES	\$ 784,465	\$ 4,046,254	\$ 1,995,657	\$ 1,055,100	\$ 7,881,477
NET INCOME	\$ 1,063,883	\$ 743,447	\$ (103,046)	\$ (465,942)	\$ 1,238,341
CAPITAL OUTLAY	\$ (2,278,866)	\$ (8,040,385)	\$ (211,634)	\$ (460,106)	\$ (10,990,990)
CONTINGENCY	\$ (91,900)			\$ (45,456)	\$ (137,356)
DEBT PRINCIPAL REPAYMENT		\$ (1,611,163)			\$ (1,611,163)
PROCEEDS FROM SRF LOAN		\$ -			\$ -
PROCEEDS FROM SALE OF EQUIP		\$ -			\$ -
ACCTS RECEIVABLE-GRANT		\$ -			\$ -
ACCTS PAYABLE-PROJECT		\$ -			\$ -
DEVELOPER CAPITAL CONTRIBUTIONS		\$ 3,750,000			
ADD BACK DEPRECIATION/AMORT		\$ 1,305,088	\$ 70,164		
ADJUST TO CASH FLOW		\$ 100,000		\$ -	\$ 100,000
TOTAL CASH FLOW ADJUSTMENTS	\$ (2,370,766)	\$ (4,496,460)	\$ (141,470)	\$ (505,562)	\$ (7,514,257)
NET CASH INCR./DECR.	\$ (1,306,883)	\$ (3,753,013)	\$ (244,515)	\$ (971,504)	\$ (6,275,915)
AVAIL. CASH - BEGINNING		\$ 9,306,164	\$ 4,246,338		\$ 13,552,502
AVAILABLE CASH - END		\$ 5,553,151	\$ 4,001,823		\$ 9,554,973
OPENING FUND BALANCE	\$ 7,367,178			\$ 1,055,244	\$ 8,422,421
ENDING FUND BALANCE	\$ 6,060,295			\$ 83,740	\$ 6,144,034
DEPREC. ACCT. RESERVED		\$ 803,169			\$ 803,169
RESERVE ADDITIONS	\$ 134,619	\$ 256,504	\$ 4,700	\$ 73,201	\$ 469,024
LESS RESERVE USE	\$ -	\$ (573,457)	\$ -	\$ -	\$ (573,457)
NET RESERVE BALANCE	\$ 134,619	\$ 486,216	\$ 4,700	\$ 73,201	\$ 698,736
DISTRIBUTION DEBT SERVICE		\$ 386,817			\$ 386,817
TREATMENT DEBT SERVICE		\$ 592,179			\$ 592,179
CAPITAL IMPROVEMENT RESERVE		\$ 605,218			\$ 605,218
TOTAL RESTRICTED CASH	\$ 134,619	\$ 2,070,430	\$ 4,700	\$ 73,201	\$ 2,282,950

GENERAL FUND

KGID GENERAL FUND BUDGET WORKSHEET 2021/2022							5/11/2022	
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
REVENUES								
AD VALOREM TAXES	508,044	535,564	354,688	180,876	180,876	535,564	(0)	554,871
AD VALOREM MAKE-UP	383,261	438,189	267,572	170,617	170,617	438,189	0	453,822
STATE TAX DISTRIBUTION	685,799	673,462	336,731	336,731	336,731	673,462	0	692,940
INTEREST ON INVESTMENTS	22,388	14,304	3,758	10,548	3,664	7,420	6,884	7,821
PERSONAL PROPERTY TAX	9,664	8,000	1,560	6,440	6,458	8,018	(18)	9,664
GRANT REVENUE	-	-	-	-	-	-	-	40,000
RENTAL INCOME	91,420	120,929	59,724	61,205	61,289	121,013	(84)	58,430
OTHER, INCL. LAND SALE	19,030	6,000	474	5,526	5,526	6,000	-	1,460
TOTAL REVENUES	1,719,605	1,796,448	1,024,505	771,943	765,161	1,789,665	6,782	1,848,348
EXPENDITURES								
PAYROLL - MANAGEMENT	51,027	46,502	24,313	22,189	28,565	52,878	(6,376)	51,728
MAINTENANCE	51,532	65,120	20,506	44,614	25,779	46,284	18,836	64,771
OFFICE	20,783	24,097	11,829	12,268	12,031	23,860	237	24,497
ACCRUED LEAVE	(8,498)	4,500	(2,086)	6,586	(131)	(2,218)	6,718	4,500
PAYROLL SUBTOTAL	114,844	140,219	54,561	85,658	66,244	120,804	19,414	145,496
FICA/MEDICARE	1,662	1,996	781	1,215	1,341	2,122	(126)	2,099
MEDICAL INS.	55,921	61,188	21,013	40,175	26,792	47,805	13,383	55,590
EMPLOYER PERS	25,946	34,029	12,954	21,075	16,949	29,903	4,126	36,646
WORKERS COMP	1,025	1,143	1,262	(119)	1,419	2,681	(1,538)	1,698
SEP/IRA	506	236	71	165	47	118	118	97
UNEMPL BENEFIT	-	-	-	-	-	-	-	0
OPEB EXPENSE	43,609	7,038	21,805	(14,767)	21,805	43,609	(36,571)	43,609
OTHER P/R EXP.	309	300	274	27	60	334	(34)	450
VEHICLE ALLOW INCL PR	(1,165)	(1,212)	(281)	(931)	(387)	(668)	(544)	(700)
BENEFIT SUBTOTAL	127,812	104,718	57,878	46,840	88,412	126,572	(20,641)	139,489
TOTAL P/R & RELATED COSTS	242,657	244,937	112,440	132,497	134,656	247,376	(1,227)	284,985
ACCOUNTING	1,203	1,550	1,340	210	210	1,550	(0)	2,100
LEGAL	9,326	2,650	5,937	(3,287)	3,900	9,837	(7,187)	2,750
LEGAL LABOR NEGOTIATIONS	-	3,080	-	3,080	3,080	3,080	-	32
ENGINEERING & SURVEYING	20,687	31,000	15,890	15,110	32,500	48,390	(17,390)	44,000
EROSION & DRAINAGE	-	2,500	4,299	(1,799)	457	4,756	(2,256)	5,000
ROAD MAINT. & SUPPLIES	513,505	860,599	21,095	839,504	25,599	46,694	813,905	313,588
BAD DEBTS	42	-	-	-	-	-	-	-
BANK CHARGES	2	-	-	-	-	-	-	-
BUILDING REPAIRS/MAINT	7,217	113,448	7,458	105,990	107,599	115,057	(1,609)	16,904
COMPUTER EXPENSE	1,895	2,546	754	1,792	1,831	2,585	(39)	3,993
DUES & SUBSCRIPTIONS	273	316	199	117	117	316	(0)	674
EQUIPMENT SUPPLIES/R&M	89	5,500	152	5,348	5,348	5,500	(0)	4,500
EQUIPMENT RENTAL	400	510	200	310	310	510	0	515
FIELD SUPPL./TOOLS/SIGNS	2,824	20,630	221	20,409	20,098	20,319	311	20,630
SECURITY EXPENSE	18	-	4	(4)	6	10	(10)	18
INSURANCE AND BONDS	3,197	8,729	6,497	2,232	700	7,197	1,532	10,037
MISCELLANEOUS EXP.	14,372	12,832	6,031	6,801	6,201	12,232	601	14,088
OFFICE JANITORIAL	8,430	11,639	4,209	7,430	4,978	9,187	2,452	6,816
OFFICE/FACILITIES RENT	3,720	3,750	2,111	1,639	1,625	3,736	14	3,800
OFFICE SUPPLIES	1,279	1,414	662	752	763	1,425	(11)	2,076
PERMITS & FEES	63	67	64	3	4	68	(1)	67
POSTAGE	-	-	-	-	-	-	-	-
PUBLICATION CHARGES	1,253	165	944	(779)	40	984	(819)	265
SAFETY EQUIPMENT	141	500	56	444	444	500	(0)	500
TELEPHONE	232	169	96	73	72	169	0	144
TRAINING & SEMINARS	233	4,726	589	4,137	4,137	4,726	0	4,726
TRAVEL	-	2,250	318	1,932	1,946	2,264	(14)	2,250
TRUSTEE FEES	1,950	1,950	975	975	975	1,950	-	2,100
UNIFORM EXPENSE	829	1,164	588	576	576	1,164	(0)	1,164
UTILITIES	14,817	10,167	7,096	3,071	6,961	14,057	(3,890)	13,690
VEHICLE EXPENSE FUEL/OIL	8,171	17,641	2,775	14,866	14,859	17,634	7	12,436
VEHICLE EXPENSE R&M	7,303	8,249	2,020	6,229	6,500	8,520	(271)	8,601
INTEREST EXPENSE	2	-	3	(3)	2	5	(5)	5
SUBTOTAL EXPENSES	866,129	1,374,677	205,022	1,169,656	386,494	591,798	784,093	784,465
CAPITAL OUTLAY	1,237,945	1,150,460	12,142	1,138,318	125,472	137,614	1,012,846	2,278,866
CONTINGENCY	-	75,754	-	75,754	15,359	15,359	60,395	91,900
SUBTOTAL	2,104,074	2,600,891	217,164	2,383,728	527,325	744,771	1,857,334	3,155,231
TRANSF. TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,104,074	2,600,891	217,164	2,383,728	527,325	744,771	1,857,334	3,155,231
NET GAIN OR LOSS	(349,141)	(804,443)	807,341	(1,611,785)	237,836	1,044,895	(1,850,553)	(1,306,883)
OPENING FUND BALANCE	6,671,424	6,322,283	6,322,283	-	-	6,322,283	-	7,367,178
CLOSING FUND BALANCE	6,322,283	5,517,840	7,129,624	-	-	7,367,178	-	6,060,296

GENERAL FUND

KGID GENERAL FUND BUDGET WORKSHEET 2021/2022						5/11/2022	
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	PROPOSED BUDGET 22/23
DEPREC. ACCT. RESERVED	0	-	0	-	0	-	0
RESERVE ADDITIONS	0	-	0	-	0	-	134,619
LESS RESERVE USE	0	-	-	-	0	0	-
NET RESERVE BALANCE	0	-	0	-	0	-	134,619
TOTAL RESTRICTED CASH	0	0	0	-	-	-	134,619

WATER FUND

KGID WATER FUND BUDGET WORKSHEET 2021/22

5/11/2022

	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
'REVENUES								
RESIDENTIAL BASE FEES	3,423,542	3,462,346	1,734,805	1,727,541	1,744,838	3,479,233	(16,887)	3,504,333
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	387,470	375,000	176,612	198,388	172,193	348,805	26,195	350,000
TIER 2 CONSUMPTION	80,712	84,000	44,448	39,552	28,862	73,110	10,890	80,000
TIER 3 CONSUMPTION	111,633	72,000	51,462	20,538	33,000	84,462	(12,462)	72,000
FIRE PROTECTION	79,136	77,515	39,595	37,920	39,929	79,524	(2,009)	82,525
COMMERCIAL BASE FEES	352,868	364,584	180,607	183,977	182,294	362,901	1,683	364,584
CONSUMPTION	153,495	160,000	56,741	103,259	45,534	102,275	57,725	88,987
FIRE PROTECTION	93,539	94,137	47,069	47,068	47,069	94,137	(0)	94,137
PENALTIES ON USER FEES	56,518	48,800	28,056	20,744	25,800	51,856	(5,056)	49,200
SERVICE CHARGES	19,300	16,200	7,044	9,156	9,156	16,200	0	16,200
RETURN CHECK FEES	534	480	260	220	240	500	(20)	480
CONNECTION FEES	170,700	10,200	(10,450)	20,650	28,807	68,457	(58,257)	10,200
INTEREST ON INVESTMENTS	29,863	21,703	5,542	16,161	5,252	10,795	10,908	10,509
GRANT REVENUE	33,178	-	0	-	-	-	-	-
TRANSFER FEE REVENUE	14,219	8,190	3,419	4,772	3,402	6,821	1,370	5,760
PLAN REVIEW FEES	4,750	1,250	750	500	3,402	2,750	(1,500)	1,250
SERVLINE LOSS REVENUE	37,010	36,885	16,616	20,249	15,647	32,263	4,602	31,293
SERVLINE LINE REVENUE	2,175	2,165	1,102	1,063	1,109	2,211	(46)	2,270
SERVLINE ADMIN REVENUE	1,773	1,773	894	880	880	1,774	(0)	1,798
OTHER, INCL. LAND SALE	40,845	34,050	15,271	18,779	17,536	32,807	1,243	25,800
TOTAL REVENUES	5,093,262	4,869,258	2,397,841	2,471,417	2,453,037	4,850,878	18,379	4,789,701
'EXPENDITURES								
PAYROLL - MANAGEMENT	173,483	158,858	82,430	76,428	90,820	173,250	(14,392)	173,189
MAINTENANCE	304,865	384,026	181,213	202,813	192,524	373,737	10,289	411,382
OFFICE	55,423	64,258	31,545	32,713	32,295	63,840	418	65,321
ACCRUED LEAVE EXP	1,806	13,000	(642)	13,642	11,864	11,222	1,778	13,000
PAYROLL SUBTOTAL	535,577	620,142	294,546	325,596	327,504	622,049	(1,908)	662,892
FICA/MEDICARE	8,382	9,143	4,499	4,644	4,574	9,072	71	10,079
MEDICAL INS.	187,829	237,802	97,398	140,404	106,690	204,089	33,713	219,521
EMPLOYER PERS	122,030	149,615	66,460	83,155	76,014	142,474	7,141	156,320
SIIS	4,044	5,537	3,108	2,429	8,361	11,469	(5,932)	7,917
SEP/IRA	1,630	953	487	466	458	944	9	982
UNEMPLOYMENT EXP	0	3,120	0	3,120	-	-	3,120	0
OPEB EXPENSE	199,356	32,176	99,678	(67,502)	99,678	199,356	(167,180)	199,356
OTHER P/R EXP	2,442	3,200	633	2,567	250	883	2,317	3,200
VEHICLE ALLOW INCL WAGES	4,525	(10,108)	(1,395)	(8,713)	(2,300)	(3,695)	(6,413)	(4,000)
BENEFIT SUBTOTAL	521,188	431,438	270,866	10,538	283,725	568,287	(126,740)	593,355
TOTAL P/R & RELATED COSTS	1,056,864	1,051,580	565,412	486,168	621,229	1,190,336	(128,648)	1,256,247
ACCOUNTING	14,431	18,600	16,082	2,518	1,500	17,582	1,018	25,200
LEGAL	3,138	31,800	10,916	20,884	14,400	25,316	6,484	33,000
LEGAL LABOR NEGOTIATIONS	-	20,160	-	20,160	20,160	20,160	-	756
ENGINEERING & SURVEYING	20,090	10,750	10,587	163	20,000	30,587	(19,837)	12,750
BAD DEBTS	20,111	13,953	0	13,953	13,953	13,953	-	33,383
BANK CHARGES	44,642	42,294	21,544	20,750	21,590	43,134	(840)	45,696
BUILDING REPAIR & MAINT.	3,646	8,260	2,272	5,988	2,908	5,178	3,082	30,000
BUSINESS MEALS	0	0	0	-	0	-	-	0
COMPUTER EXPENSE	48,565	50,252	31,013	19,239	15,603	46,616	3,636	68,942
DUES AND SUBSCRIPTIONS	4,240	4,782	3,250	1,532	663	3,913	869	9,038
EQUIP. SUPPLIES & R&M	11,455	14,700	11,120	3,580	3,540	14,660	40	14,750
EQUIPMENT RENTAL	4,395	7,231	3,942	3,289	3,632	7,573	(342)	8,028
SECURITY EXPENSE	6,701	8,531	4,161	4,370	5,069	9,230	(699)	9,531
INSURANCE AND BONDS	98,077	100,493	83,233	17,260	16,795	100,028	465	104,231
SAFETY EQUIPMENT	544	500	184	316	316	500	(0)	500
INVENTORY PARTS	3,541	5,000	2,838	2,162	2,162	5,000	0	15,000
LIEN FEES	167	820	0	820	410	410	410	410
METER REPAIR & MAINT	5,106	100,000	0	100,000	2,000	2,000	98,000	50,000
MISCELLANEOUS	10,500	7,200	6,311	889	3,326	9,637	(2,437)	7,200
OFFICE JANITORIAL	9,062	4,928	3,629	1,299	3,866	7,495	(2,567)	8,784
FACILITIES RENT	44,642	44,998	25,331	19,667	19,499	44,830	168	45,598
OFFICE SUPPLIES	10,521	13,920	4,581	9,339	9,471	14,052	(132)	13,632
PERMITS AND FEES	7,499	8,450	4,209	4,241	4,678	8,885	(435)	8,771
POSTAGE	5,401	6,480	3,240	3,240	3,576	6,816	(336)	6,750
PUBLICATION CHARGES	2,429	1,980	286	1,694	1,694	1,980	0	3,180
SHOP SUPPLIES/SM. TOOLS	2,269	7,000	1,686	5,314	5,311	6,997	3	7,000
TELEPHONE	15,818	16,008	7,853	8,155	8,155	16,008	(0)	15,768
TRAINING & SEMINARS	2,624	22,968	2,233	20,735	12,000	14,233	8,735	22,968
TRAVEL	0	13,404	1,875	11,529	5,000	6,875	6,529	13,404
TRUSTEE FEES	23,400	23,400	11,700	11,700	11,700	23,400	-	25,200
UNIFORM EXPENSE	4,393	5,272	2,572	2,700	2,700	5,272	(0)	5,772
UTILITIES - GAS/ELECTRIC	164,107	219,384	92,355	127,029	91,462	183,817	35,567	196,779
VEHICLE EXPENSE FUEL/OIL	29,958	86,126	19,456	66,670	66,619	86,075	51	99,486

WATER FUND

KGID WATER FUND BUDGET WORKSHEET 2021/22

5/11/2022

	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
VEHICLE EXPENSE R&M	8,355	24,239	3,057	21,182	21,182	24,239	0	24,307
WATER MONITORING/SAMPLE	13,515	14,120	7,816	6,304	6,304	14,120	-	17,785
WTR SHED MANAGEMENT	12,682	11,580	11,580	-	0	11,580	-	15,000
WTR DISTRIBUTION EXP	58,219	79,020	8,943	70,077	70,077	79,020	(0)	66,520
WTR TREATMENT EXP	41,734	67,110	15,126	51,984	51,984	67,110	-	72,910
TOTAL OPERATING EXP.	1,812,841	2,167,293	1,000,395	1,166,898	1,164,529	2,168,619	8,783	2,394,276
INTEREST EXPENSE	409,112	388,612	189,192	199,420	189,188	378,380	10,232	346,890
DEPRECIATION EXPENSE	1,286,878	1,296,290	652,385	643,905	641,002	1,293,387	2,903	1,293,387
AMORTIZATION EXPENSE	14,211	14,211	6,486	7,725	6,486	12,972	1,239	11,701
(GAIN) LOSS ON DISPOSAL OF E	(1,304)	-	0	-	0	(1,500)	1,500	-
TOTAL EXPENDITURES	3,521,738	3,866,406	1,848,458	2,017,948	2,001,204	3,851,858	24,657	4,046,254
NET INCOME	1,571,524	1,002,852	549,383	453,468	451,833	999,021	(6,277)	743,447
CAPITAL OUTLAY	(899,958)	(5,602,540)	(143,086)	5,459,474	(335,000)	(478,086)	(5,124,474)	(8,040,385)
DEBT PRINCIPAL REPAYMENT	(1,528,700)	(1,569,381)	(779,537)	789,844	(789,844)	(1,569,381)	(0)	(1,611,163)
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	-
PROCEEDS FROM SALE OF EQUIP	0	-	0	-	-	-	-	-
ACCTS RECEIVABLE-GRANT	100,000	-	0	-	0	-	-	-
FUND OPEB LIABILITY ACCT	0	-	0	-	0	-	-	-
ACCTS PAYABLE-PROJECT	0	-	0	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	0	3,750,000	0	(3,750,000)	-	-	3,750,000	3,750,000
ADD BACK DEPRECIATION/AMOR	1,301,089	1,310,501	658,871	651,630	647,488	1,306,359	4,142	1,305,088
ADJUST TO CASH FLOW	124,169	-	104,465	104,465	(204,465)	(100,000)	100,000	100,000
TOTAL CASH FLOW ADJUSTMENTS	(903,398)	(2,111,420)	(159,268)	3,255,413	(681,821)	(841,088)	(1,270,332)	(4,496,460)
NET CASH INCR./DECR.	668,125	(1,108,568)	390,116	1,498,683	(229,988)	157,932	(1,266,500)	(3,753,013)
AVAIL. CASH - BEGINNING	8,480,107	9,259,414	9,148,232	-	-	9,148,232	-	9,306,164
AVAILABLE CASH - END	9,148,232	8,150,846	9,538,348	-	-	9,306,164	-	5,553,151
DEPREC. ACCT. RESERVED	434,605	573,457	618,887	(45,430)	711,028	618,887	-	803,169
RESERVE ADDITIONS	184,282	184,282	92,141	92,141	92,141	184,282	-	256,504
LESS RESERVE USE	0	-	-	-	0	0	-	(573,457)
NET RESERVE BALANCE	618,887	757,739	711,028	46,711	803,169	803,169	-	486,216
DISTRIB DEBT SERVICE	386,817	386,817	386,817	(0)	386,817	386,817	-	386,817
TREATMENT DEBT SERVICE	592,179	592,179	592,179	(0)	592,179	592,179	-	592,179
CAPITAL IMPROV RESERVE	1,581,240	1,890,309	1,832,594	57,715	1,386,923	1,386,923	-	605,218
TOTAL RESTRICTED CASH	3,179,123	3,627,044	3,522,619	104,425	3,169,088	3,169,088	-	2,070,430
Minus any capital projects to be completed?								
2021 Waterline Replacement				1,703,598.00				
2022/2023 Highway 50 & Kahle				350,000.00				
Total:				2,053,598.00				

SEWER FUND

KGID SEWER FUND BUDGET WORKSHEET 2021/22								
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	5/11/2022 (OVER)/ UNDER	PROPOSED BUDGET 22/23
'REVENUES'								
USER FEES - RESIDENTIAL	1,746,970	1,750,573	874,600	875,973	875,558	1,750,158	415	1,751,117
USER FEES - COMMERCIAL	43,579	42,401	21,200	21,200	21,200	42,401	-	42,401
CONSUMPTION RESIDENTIAL	37,435	48,000	13,318	34,682	24,000	37,318	10,682	30,600
CONSUMPTION COMMERCIAL	29,575	39,600	13,725	25,875	15,000	28,725	10,875	31,560
PENALTIES ON USER FEES	23,521	20,400	9,136	11,264	11,400	20,536	(136)	20,400
CONNECTION FEES	39,000	6,000	1,200	4,800	5,400	6,600	(600)	6,000
INTEREST ON INVESTMENTS	14,672	10,852	2,677	8,175	2,443	5,120	5,732	4,888
TRANSFER FEES	6,061	4,995	1,364	3,631	2,331	3,695	1,300	3,996
PLAN REVIEW FEES	2,250	1,500	1,000	500	500	1,500	-	1,500
OTHER REVENUE	8,888	150	-	150	150	150	-	150
TOTAL REVENUES	1,951,951	1,924,471	938,220	986,250	957,982	1,896,203	28,268	1,892,812
'EXPENDITURES'								
PAYROLL - MANAGEMENT	80,676	73,089	38,570	34,519	44,051	82,621	(9,532)	83,314
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	41,567	48,194	23,659	24,535	24,221	47,880	314	48,991
ACCRUED LEAVE	(2,717)	4,000	(4,222)	8,222	(1,488)	(5,710)	9,710	4,000
PAYROLL SUBTOTAL	119,527	125,283	58,007	67,276	66,784	124,791	492	136,304
FICA/MEDICARE	2,047	1,928	930	998	1,147	2,077	(149)	2,249
MEDICAL INS.	44,395	53,495	19,666	33,829	21,151	40,817	12,678	43,147
EMPLOYER PERS	29,235	38,771	12,253	26,518	17,581	29,835	8,936	33,854
WORKERS COMP	118	137	1,200	(1,063)	369	1,569	(1,432)	814
SEP/IRA	453	260	73	187	62	135	125	128
UNEMPLOYMENT	-	-	-	-	-	-	-	0
OPEB EXPENSE	37,379	6,034	18,690	(12,656)	18,690	37,380	(31,346)	37,380
OTHER P/R EXP.	366	400	86	314	314	400	(0)	200
VEHICLE EXP INCL WAGES	(1,519)	(3,768)	(191)	(3,577)	(258)	(449)	(3,319)	(400)
BENEFIT SUBTOTAL	112,473	97,258	52,706	44,552	59,056	111,763	(11,187)	117,173
TOTAL P/R & RELATED COSTS	231,999	222,541	110,714	111,827	125,840	236,554	(10,695)	253,477
ACCOUNTING	7,216	9,300	8,041	1,259	750	8,791	509	12,600
LEGAL	11,182	15,900	5,620	10,280	10,280	15,900	0	16,500
LEGAL LABOR NEGOTIATIONS	-	2,240	-	2,240	2,240	2,240	-	84
ENGINEERING & SURVEYING	1,569	206,250	1,284	204,966	165,622	166,886	39,364	6,250
DCLTSA #1 PRO-RATA M & O	691,396	817,300	342,895	474,405	408,850	751,545	65,755	751,545
DCLTSA CAP PLAN (ASSESS)	405,228	456,072	227,036	229,036	229,036	456,072	-	496,649
BAD DEBTS	15,982	5,540	-	5,540	5,540	5,540	0	13,202
BANK CHARGES	30,591	28,860	14,762	14,098	14,698	29,460	(600)	31,191
BUILDING REPAIR & MAINT.	1,552	226	938	(712)	348	1,285	(1,059)	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	16,411	16,930	11,258	5,672	5,672	16,930	0	26,484
DUES & SUBSCRIPTIONS	1,377	1,591	1,138	453	214	1,352	239	4,346
EQUIP. SUPPLIES & R&M	133,121	173,787	58,844	115,142	102,183	160,828	12,959	173,787
EQUIPMENT RENTAL	1,789	3,490	2,050	1,440	1,339	3,389	101	3,847
SECURITY EXPENSE	6,609	7,120	3,302	3,818	3,277	6,579	541	7,120
INSURANCE AND BONDS	19,171	19,416	21,452	(2,036)	-	21,452	(2,036)	22,327
INVENTORY PARTS	484	500	-	500	500	500	-	500
MISCELLANEOUS EXP.	6,884	3,600	6,427	(2,827)	1,725	8,152	(4,552)	4,600
OFFICE JANITORIAL	4,531	2,464	1,813	651	1,848	3,661	(1,197)	4,392
FACILITIES RENT	23,321	22,499	12,665	9,834	9,834	22,499	(0)	22,799
OFFICE SUPPLIES	5,585	7,410	2,322	5,088	5,138	7,460	(50)	7,266
PERMITS & FEES	380	405	381	24	24	405	(0)	405
POSTAGE	3,729	4,440	2,220	2,220	2,368	4,588	(148)	4,625
PUBLICATION CHARGES	1,250	990	54	936	440	494	496	1,590
INTEREST	12	-	20	(20)	15	35	(35)	35
SWR FLOW MANAGEMENT	-	-	-	-	-	-	-	-
TELEPHONE	1,956	1,674	956	718	827	1,783	(109)	1,524
TRAINING & SEMINARS	353	5,874	1,464	4,411	2,500	3,964	1,911	5,874
TRAVEL	-	3,462	697	2,765	700	1,397	2,065	3,462
TRUSTEE FEES	11,700	11,700	5,850	5,850	5,850	11,700	-	12,600
UNIFORM EXPENSE	216	97	105	(8)	9	114	(17)	97
UTILITIES - GAS/ELECTRIC	15,210	17,606	9,264	8,342	8,342	17,606	0	23,518
SUBTOTAL EXPENSES	1,650,804	2,069,283	853,348	1,215,935	1,115,810	1,969,158	103,443	1,925,493
CAPITAL OUTLAY	16,357	40,000	110,382	(70,382)	5,000	115,382	(75,382)	211,634
LOSS/GAIN ON DISPOSALS	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE	69,663	70,164	32,233	37,931	29,201	61,434	8,730	70,164
PROCEEDS ON SALE OF EQUIP.	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB.	-	-	-	-	-	-	-	-
ADD BACK DEPR	(69,663)	(70,164)	(32,233)	(37,931)	(29,201)	(61,434)	(8,730)	(70,164)
ADJUST TO CASH FLOW	(56,620)	-	32,232	(32,232)	(54,891)	(22,659)	22,659	-
TOTAL EXPENDITURES	1,610,540	2,109,283	995,963	1,113,320	1,065,919	2,061,881	50,720	2,137,127
NET CASH INCR./(DECR.)	341,410	(184,812)	(57,742)		(107,937)	(165,678)	(22,451)	(244,515)

SEWER FUND

KGID SEWER FUND BUDGET WORKSHEET 2021/22								5/11/2022
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,070,606	4,324,746	4,412,016		-	4,412,016		4,246,338
AVAILABLE CASH - END	4,412,016	4,139,933	4,354,274			4,246,338		4,001,823
RESERVE ADDITIONS	0	-	0	-	0	-		4,700
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	0	-	0	-	0	-		4,700
TOTAL RESTRICTED CASH	0	0	0	-	-	-	-	4,700

SNOW FUND

KGID SNOW FUND BUDGET WORKSHEET 2021/22								5/11/2022
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
REVENUES								
USER FEES	420,920	421,560	210,700	210,860	210,870	421,570	(10)	421,560
COMMERCIAL USER FEES	38,970	39,240	19,485	19,755	19,620	39,105	135	38,970
PENALTIES ON USER FEES	6,988	6,408	2,845	3,563	3,516	6,361	47	6,408
INTEREST ON INVESTMENTS	3,778	2,466	830	1,636	611	1,441	1,025	1,222
TRANSFER FEE	1,446	1,215	317	898	567	884	331	972
GRANT REVENUE	-	-	0	-	0	-	-	120,000
OTHER	3,293	5,026	0	5,026	5,026	5,026	-	26
GAIN ON DISPOSAL OF ASSET	-	-	0	-	0	-	-	-
TOTAL REVENUES	475,395	475,915	234,178	241,737	240,210	474,387	1,528	589,158
EXPENDITURES								
PAYROLL - MANAGEMENT	34,994	31,566	16,771	14,795	19,526	36,297	(4,731)	36,621
MAINTENANCE	36,809	46,514	14,647	31,867	18,455	33,102	13,412	46,266
OFFICE	20,783	24,097	11,829	12,268	12,111	23,940	157	24,497
ACCRUED LEAVE	(6,751)	2,000	(2,061)	4,061	(554)	(2,616)	4,616	2,000
PAYROLL SUBTOTAL	85,835	104,177	41,186	62,991	49,537	90,723	13,454	109,385
FICA/MEDICARE	1,263	1,510	588	922	752	1,340	170	1,612
MEDICAL INS.	41,748	46,510	15,764	30,746	20,232	35,996	10,514	41,703
EMPLOYER PERS	19,082	25,982	9,136	16,846	12,711	21,847	4,135	27,091
SIIS	741	826	981	(156)	956	1,937	(1,111)	1,151
SEP/IRA	359	167	40	127	23	63	104	48
UNEMPLOYMENT	0	0	0	-	-	-	-	0
OPEB EXPENSE	31,149	8,021	15,575	(7,554)	15,575	31,150	(23,129)	31,150
OTHER P/R EXP	237	100	182	(82)	12	194	(94)	300
CAR ALLOW INCL WAGES	(557)	(596)	(3)	(593)	(50)	(53)	(543)	(50)
BENEFITS SUBTOTAL	94,022	82,519	42,262	40,257	50,262	92,526	(9,411)	103,004
TOTAL P/R & RELATED COSTS	179,857	186,696	83,448	103,248	99,799	183,250	4,043	212,389
ACCOUNTING	1,203	1,550	1,340	210	210	1,550	(0)	2,100
LEGAL	2,824	2,650	1,599	1,051	1,200	2,799	(149)	2,750
LEGAL LABOR NEGOTIATIONS	-	2,520	-	2,520	2,520	2,520	-	95
ENGINEERING & SURVEYING	262	500	98	402	2,500	2,598	(2,098)	500
SNOW REMOVAL PLOWING	190,963	675,000	217,828	457,172	100,000	317,828	357,172	675,000
SNOW REMOVAL SANDING	20,277	75,000	10,406	64,594	15,000	25,406	49,594	75,000
SNOW REMOVAL ANTI/DE ICING	2,274	6,600	0	6,600	2,500	2,500	4,100	6,600
BAD DEBTS	6,216	1,348	0	1,348	1,348	1,348	(0)	3,211
BANK CHARGES	7,450	7,020	3,621	3,399	3,379	7,000	20	7,587
BUILDING REPAIRS/MAINT	257	80	156	(76)	153	309	(229)	5,276
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	4,059	4,382	2,499	1,883	1,910	4,437	(55)	5,932
DUES AND SUBSCRIPTIONS	282	327	199	128	102	301	26	685
EQUIPMENT SUPPLIES & MAINT	34	700	3	697	697	700	(0)	700
EQUIPMENT RENTAL	363	759	463	296	369	832	(73)	832
FIELD SUPPLIES/TOOLS/SIGN	8,804	9,000	0	9,000	8,997	8,997	3	10,000
SECURITY	18	-	4	(4)	10	14	(14)	18
INSURANCE AND BONDS	3,197	3,236	3,575	(339)	6	3,581	(345)	3,721
MISCELLANEOUS	1,481	5,600	1,912	3,688	3,688	-	5,600	5,600
OFFICE JANITORIAL	755	411	302	108	312	614	(204)	732
FACILITIES RENT	3,720	3,750	2,111	1,639	1,639	3,750	0	3,800
OFFICE SUPPLIES	1,035	1,363	415	948	958	1,373	(10)	1,339
PERMITS AND FEES	563	668	564	104	104	668	0	668
POSTAGE	900	1,080	540	540	540	1,080	-	1,125
PUBLICATION CHARGES	1,062	2,165	677	1,488	323	999	1,166	2,265
SAFETY EQUIPMENT	101	-	40	(40)	0	40	(40)	100
TELEPHONE	232	169	96	73	78	174	(5)	144
TRAINING & SEMINARS	143	2,852	635	2,218	2,218	2,853	(1)	852
TRAVEL	0	1,984	215	1,769	1,783	1,998	(14)	1,984
TRUSTEE FEES	1,950	1,950	975	975	975	1,950	-	2,100
UNIFORM EXPENSE	523	727	377	350	350	727	(0)	727
UTILITIES	633	633	286	347	399	685	(52)	971
VEHICLE EXPENSE FUEL/OIL	5,228	12,641	2,572	10,069	10,076	12,648	(7)	12,436
VEHICLE EXPENSE R&M	3,009	6,500	743	5,757	5,757	6,500	(0)	7,852
INTEREST EXPENSE	0	-	3	(3)	6	9	(9)	10
TOTAL OPERATING EXP.	449,574	1,019,859	337,702	682,157	269,905	602,039	418,418	1,055,100
CAPITAL OUTLAY	650	155,000	10,000	145,000	5,000	15,000	140,000	480,106
CONTINGENCY	-	35,246	-	35,246	8,247	8,247	26,999	45,456
ADJUST TO CASH FLOW	(24,442)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	425,782	1,210,105	347,702	862,403	283,152	625,286	585,416	1,560,662
NET GAIN OR LOSS	49,613	(734,190)	(113,524)	(620,666)	(42,942)	(150,899)	(583,889)	(971,504)
OPENING FUND BALANCE	1,156,530	1,002,949	1,206,143			1,206,143		1,055,244

SNOW FUND

KGID SNOW FUND BUDGET WORKSHEET 2021/22								5/11/2022
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
ENDING FUND BALANCE	1,206,143	268,759	1,092,619			1,055,244		83,740
RESERVE ADDITIONS	0	-	0	-	0	-		73,201
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	0	-	0	-	0	-		73,201
TOTAL RESTRICTED CASH	0	0	0	-	-	-	-	73,201

COMPUTER EXPENSE

KGID COMPUTER EXPENSE FY 2021/2022		5/11/2022			
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
Upgrades A/R, PIR, PO's, HR, Permits, & Fixed Assets Annual	28,360	1,268	15,218	7,608	1,268
Ablla/MIP Maintenance Fee	3,137	157	1,882	941	157
Springbrook Software (utility billing) maint fee	12,946		6,991	4,790	1,165
Network & Server Monitoring	15,600	780	9,360	4,680	780
Springbrook Web Payments	1,500		810	555	135
Misc. software upgrades	600	30	360	180	30
Consulting fees and support (Thunderbird)	5,000		5,000		
Micropaver Support/Maintenance	650	650			
Fixed Asset Software (Annual maint)	300	15	180	90	15
Charter (office, shop & lake station)					
Office 5:60:30:5	2,200	110	1,320	660	110
Shop & Lake Station	3,580		3,580		
Farr West GIS Hosting	4,450		2,225	2,225	
SCADA Wonderware Support/Maint ST 2	4,600		4,600		
SCADA Wonderware Support/Maint Lake	6,000		6,000		
WIN 911 Support	800		800		
Verizon Networkfleet GPS	2,508	509	1,433	160	406
Verizon Networkfleet GPS - Snow (7)	1,392				1,392
Website Hosting	2,000	100	1,200	600	100
Laptops for Office Qty. 4	4,000	200	2,400	1,200	200
Waterworth Web based licensing	5,245		3,495	1,750	
Miscellaneous hardware	3,000	150	1,800	900	150
Antivirus Updates	484	24	290	145	24
TOTAL COMPUTER EXPENSE	105,352	3,993	68,942	26,484	5,932

PAYROLL

KGID PAYROLL CALCULATIONS 2021/22 - WITH 3% CPI INCREASE/2% MERIT INCREASE							
	2021/2022	INCREASE OF	2022/2023	GENERAL	WATER	SEWER	SNOW
	BASE	3.00%	TOTAL	FUND	FUND	FUND	FUND
Operations Super - \$109,628 annual w/100% PERS	96,809	2,904	99,713	14,957	74,785	9,971	0
Operations Super Award Budget 1% Base Salary	-	997	997	160	748	99	0
Admin. & Human Resources Super - \$68,751 annual	68,751	2,063	70,814	10,622	28,325	21,244	10,622
Admin. & Human Resources Super Award Budget 1% Base Sal	-	708	708	106	283	213	106
Total Management	338,498	6,355	344,853	51,728	173,189	83,314	36,621
TOTAL ALL WAGES & SALARIES	996,668	33,911	1,030,578	140,996	649,892	132,305	107,385
Medical Insurance - State PERS dependent upon 5% increase		4%					
1 Water Dept Employees meeting depend. at \$2334-yr each	112,032	4,481	116,513		116,513		
1 Management Non Union Employees \$2334/yr (dependent)	27,937	(317)	34,320	5,148	25,740	3,432	
2 Road/Snow Union Employees total depend. at \$2334/yr	56,016	2,241	58,257	30,585	5,826		21,846
3 Office Employees total depend. at \$2334-yr	84,024	3,361	87,385	13,108	34,954	26,215	13,108
1 Management Non Union Employees \$7353 1-yr	16,226	(188)	30,039	4,506	12,016	9,012	4,506
1 Water Dept. Non Employees \$688 15-yr (Award)	11,834	(139)	14,744	0	14,744	0	0
Water Employees State Medicaid Contribution \$234/yr	3,744	-	3,744		3,744		
Water Employees State Medicaid Contribution \$1245 8-yr	14,960	-	14,960	2,244	5,984	4,486	2,244
Total Medical Insurance	326,773	9,439	359,982	55,590	219,521	43,147	41,703
Retirement PERS at 15.5%/29.75% of Base, Special Skills & Star	15.50%						
Water Dept. 0:100:0:0 (2)	178,656		27,692		27,692		
Water Dept. 0:100:0:0 100% Employer paid (3)	200,214		59,564		59,564		
Road Dept. 52.5:10:0:37.5 50/50 PERS	0		0	0	0		0
Road Dept. 52.5:10:0:37.5 100% PERS	114,410		34,037	17,869	3,404		12,764
GM 100% Employer paid	145,000		43,138	6,471	17,255	12,941	6,471
Admin & Human Resources Super 50/50 PERS	70,814		10,976	1,646	4,390	3,204	1,646
Ops Super 100% Employer paid	99,713		29,665	4,450	22,249	2,966	0
Office 15:40:30:15 Accountant II, Admin/Sec. 100% Employer Paid	98,035		28,675	4,301	11,470	8,603	4,301
Office 15:40:30:15 Utility Billing Coordinator	59,068		9,008	1,351	3,603	2,703	1,351
Trustees (4) 100% Employer Paid	37,500		11,156	558	6,694	3,347	558
Total PERS	1,003,408	0	253,911	36,646	156,320	33,854	27,091
Sep/ira at .325% for ER only,	0.33%						
Water Dept on 0:100:0:0	0		0		0		
Water Dept. 100% PERS on 0:100:0:0	181,867		591		591		
Road Dept. 52.5:10:0:37.5 Employer paid	0		0	0	0		0
Road Dept. 52.5:10:0:37.5	0		0	0	0		0
Management 15:40:30:15	0		0	0	0	0	0
Management 15:75:10:00	99,713		324	49	243	32	0
Office 15:40:30:15 Accountant II, Admin/Secretary	98,035		319	48	127	96	48
Office 15:40:30:15 Utility Billing Coordinator	0		0	0	0	0	0
Total Sep/ira	379,615		1,234	97	962	128	48
Fica at 6.2% of all non-PERS Wages & Salaries	6.20%						
1 Trustee - \$8,400 at 6.2% 5:80:30:5	8,400		521	26	312	157	26
Total Fica	8,400		521	26	312	157	26
Total Retirement			255,666	36,770	157,584	34,140	27,165
Medicare	1.45%						
5 Water Employees at 1.45%	399,045		5,786		5,786		
Trustees - \$42,000 at 1.45%	42,000		609	30	365	184	30
3 Office Employees + Management at 1.45%	407,449		5,908	886	2,363	1,772	886
Operations Supervisor at 1.45%	100,710		1,460	219	1,095	146	0
2 Road/Snow Employee at 1.45%	123,375		1,789	939	179		671
Total Medicare	1,072,578		15,553	2,075	9,789	2,103	1,688
Worker's Comp. Limit \$36,000 per employee	Rate	Amount					
Water Dept. 0:100:0:0	0.0338	180,000	6,084		6,084		
Street Maintenance Specialist & Maint. Tech I 52.5:10:0:37.5	0.0338	72,000	2,434	1,278	243		913
Management 15:40:30:15	0.0338	36,000	1,217	183	487	364	183
Office & Management 15:40:30:15	0.0023	144,000	331	50	132	99	50
Operations Supervisor 15:75:10:00	0.0338	36,000	1,217	183	913	121	0
Trustees at \$8,000/yr x 5 = \$42,000	0.0023	42,000	97	5	58	30	5
Total Worker's Comp.			11,380	1,698	7,917	614	1,151
Uniforms and safety gear (separate line item on worksheets)							
Boo/Safety glasses allowance \$300 per field employee	2400		2,400	360	1,785	30	225
Uniforms \$170 per field empl.	1360		1,360	204	1,012	17	127
Miscellaneous Shirts, Jackets and Coveralls \$500 (8)	4000		4,000	600	2,975	50	375
Total uniforms and safety gear			7,760	1,164	5,772	97	727
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS							
Wages & Salaries			1,030,578	140,996	649,892	132,305	107,385
Medical Insurance			359,982	55,590	219,521	43,147	41,703
Pers			253,911	36,646	156,320	33,854	27,091
Sep/ira			1,234	97	962	128	48
Fica			521	26	312	157	26
Medicare			15,553	2,075	9,789	2,103	1,688
Workers Comp			11,380	1,698	7,917	614	1,151
GRAND TOTALS			1,673,140	237,129	1,044,712	212,309	178,980

PAYROLL

KGID PAYROLL CALCULATIONS 2021/22 - WITH 3% CPI INCREASE/2% MERIT INCREASE							
	2021/2022 BASE	INCREASE OF 3.00%	2022/2023 TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Water Department							
Water Operator 100% PERS Paid							
Lead Operator - Base Rate \$32.21/hr	66,997	2,010	69,007		69,007		
Lead Operator - Standby Rate 1664hrs 12.5% base \$4.03/hr	6,700	201	6,901		6,901		
Lead Operator - In Charge Pay 10% premium of regular pay - 4wks	515	15	530		530		
Lead Operator - Overtime- 52hrs = 4/wk	2,512	75	2,587		2,587		
Lead Operator - Call Back - Field - 78 = 6/wk	3,769	113	3,882		3,882		
Lead Operator - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,258	38	1,294		1,294		
Subtotal	81,749	2,452	84,201		84,201		
Operator II - Base Rate \$32.21/hr	60,882	1,826	62,707		62,707		
Operator III - Special Skills (0)	6,088	183	6,271		6,271		
Operator III - In Charge Pay 10% premium of regular pay -							
Operator III - Overtime- 52hrs = 4/wk	2,069	62	2,131		2,131		
Operator III - Call Back - Field - 78 = 6/wk	3,104	93	3,197		3,197		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,035	31	1,066		1,066		
Subtotal	73,177	2,195	75,372		75,372		
Operator I - Base Rate \$32.21/hr	48,693	1,461	50,154		50,154		
Operator I - Special Skills (0)							
Operator I - Overtime- 52hrs = 4/wk	1,826	55	1,881		1,881		
Subtotal	50,519	1,516	52,035		52,035		
Water Operator 50%/50% PERS							
Operator II - Base Rate \$32.48/hr	67,558	2,027	69,585		69,585		
Operator II - Special Skills (6%) 1.80 Reg Rate \$30.04/hr	4,054	122	4,176		4,176		
Operator II - Standby Rate 1664hrs 12.5% base \$4.06/hr	6,756	203	6,959		6,959		
Operator II - In Charge Pay 10% premium of regular pay -							
Operator II - Overtime- 52hrs = 4/wk	2,533	76	2,609		2,609		
Operator II - Call Back - Field - 78 = 6/wk	3,800	114	3,914		3,914		
Operator II - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,267	38	1,305		1,305		
Subtotal	85,968	2,580	88,548		88,548		
Operator III - Base Rate \$33.81/hr	70,325	3,516	73,841		73,841		
Operator III - Special Skills (7.5%) 2.54 Reg Rate \$36.35/hr	5,274	264	5,538		5,538		
Operator III - Standby Rate 1664hrs 12.5% base \$4.23/hr	7,032	352	7,384		7,384		
Operator III - In Charge Pay 10% premium of regular pay -							
Operator III - Overtime- 52hrs = 4/wk	2,835	142	2,977		2,977		
Operator III - Call Back - Field - 78 = 6/wk	4,253	213	4,466		4,466		
Operator III - Call Back - Laptop - OT on base 26/hrs = 2/wk	1,418	71	1,489		1,489		
Subtotal	91,137	4,558	95,695		95,695		
Award Budget 1% Total Base Wages		3,194	3,194		3,194		
Subtotal		3,194	3,194		3,194		
TOTAL WATER OPERATORS							
Base Rate-\$33.81/hr	314,454	10,840	325,295	-	325,295	-	-
Special Skills	9,328	386	9,714	-	9,714	-	-
Standby Rate 6656HRS AT 12.5%	26,576	938	27,514	-	27,514	-	-
In Charge Pay 10% premium of regular pay	515	15	530	-	530	-	-
Overtime- 208hrs regular pay	11,775	410	12,185	-	12,185	-	-
Award Budget 1%		3,194	3,194	-	3,194	-	-
Call Back - Field - 312hrs on regular pay	14,928	533	15,459	-	15,459	-	-
Call Back - Laptop - 104hrs on base pay	4,876	178	5,154	-	5,154	-	-
Total Water Dept	382,550	16,485	399,045	-	399,045	-	-
Road/Snow Department							
Street Maintenance Specialist 52.5%GF;10%WF;37.5%SNOW							
Base Pay at \$27.22/hr	56,618	1,699	58,317	30,618	5,832		21,869
Special Skills		0	0	0	0		0
Overtime - 100 hours at \$41.85 per hour	4,185	126	4,311	2,263	431		1,617
Standby time 128 hrs/wk for 12 wks @ \$3.40/hr.	5,222	157	5,379	2,824	538		2,017
Total Street Maintenance Specialist @ 100% PERS	66,025	1,882	68,007	35,703	6,801	-	25,503
Maintenance Technician II - Base Pay at \$21.67/hr 100% Pers	45,074	1,352	46,426	24,374	4,643		17,409
Standby time 128 hrs/wk for 12 wks @ \$1.71/hr.	4,163	125	4,288	2,251	429		1,608
Overtime - 100 hours at \$33.32 per hour	3,332	100	3,432	1,802	343		1,287
Total Street Maintenance Technician II @100% PERS	52,569	1,577	54,146	28,427	5,415	-	20,304
Award Budget 1% Total Base Wages		1,222	1,222	641	122		458
Award Subtotal		1,222	1,222	641	122		458
Total Road/Snow Department	118,594	4,781	123,375	64,771	12,338	-	46,266
Office Allocated 15%GF;40%WF;30%SF;15%SNOW							
Accountant II at \$26.62/hr 100% PERS	55,370	1,661	57,031	8,555	22,812	17,109	8,555
Overtime 60 hrs at \$39.93	2,396	72	2,468	370	987	741	370
Utility Billing Coordinator at \$27.57/hr	57,346	1,720	59,066	8,860	23,626	17,720	8,860
Overtime 30 hrs at \$41.36	1,241	37	1,278	192	511	383	192
Administrative Clerk/Secretary \$19.14/hr 100% PERS	39,811	1,194	41,005	6,151	16,402	12,301	6,151
Overtime 30 hrs at \$28.71	861	26	887	133	355	266	133
Award Budget 1% Total Base Wages		1,571	1,571	236	628	471	236
Total Office	157,025	6,281	163,306	24,497	65,321	48,991	24,497
Management Allocated 15%GF; 40%WF; 30%SF; 15%SNOW							
General Manager \$167,485 annual w/100% PERS	145,000	0	145,000	21,750	58,000	43,500	21,750
	27,938	-317	27,621	4,143	11,048	8,286	4,143

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2022/2023				5/11/2022		
	PROJECTED 2021/22	PROPOSED 2022/2023	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	132,258	106,743	10,037	70,657	22,327	3,721
Servline Water Loss/line Ins		33,574		33,574		
Total Insurance Expense		140,317	10,037	104,231	22,327	3,721
Legal	53,852	55,000	2,760	33,000	16,500	2,750
Accounting/Audit 5:60:30:5	29,474	42,000	2,100	25,200	12,600	2,100
Single Act Audit		0		0		
		42,000	2,100	25,200	12,600	2,100
Bank Charges 0:54:37:09	79,593	84,300	0	45,522	31,191	7,587
Bank Charges wire/usbank		174		174		
Totals		84,474	0	45,696	31,191	7,587
Office Supplies						
160 Pineridge/ 298 Kingsbury		511	511			
Billing 0:54:37:09	0	4,500	0	2,430	1,665	405
Other 5:60:30:5	0	19,302	1,565	11,202	5,601	934
Totals	24,310	24,313	2,076	13,632	7,266	1,339
Postage (general) 0:54:37:09	12,484	12,500	-	6,750	4,625	1,125
Telephone 5:60:30:5 Office		2,880	144	1,728	864	144
Telephone 0:100:0:0 Shop		14,040		14,040		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	18,133	17,580	144	15,768	1,524	144
Vehicle Exp FUEL/OIL 10:0:80:10	116,357	116,357	11,636	93,086	0	11,636
Sweeper Brooms pallet		0	0			0
Backhoe Tires		0	0	0		0
Water Veh. Tires		4,000	400	3,200		400
Road Crew Veh Tires		4,000	400	3,200		400
Total Vehicle Exp/Fuel/Tires		124,357	12,436	99,486	0	12,436
Vehicle Exp. R&M 10:0:80:10	39,259	24,759	2,476	19,807	0	2,476
Sweeper R&M 50:0:0:50		6,500	1,625			4,875
Sterling Dump Truck 0025 R&M		1,500	500	500		501
Vactor R&M 50:50:0:0		8,000	4,000	4,000		
Total Vehicle R&M		40,759	8,601	24,307	0	7,852
Facilities Rent 5:60:30:5	74,815	75,997	3,800	45,598	22,799	3,800
Trustee Fees 5:60:30:5	39,000	42,000	2,100	25,200	12,600	2,100
Janitorial 5:60:30:5	20,958	21,066	7,158	8,784	4,392	732
Training and Seminars						
Water 0:0:100:0		13,500		13,500		
Roads 100:0:0:0		4,000	4,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		0				0
Billing 0:54:37:09		1,400		756	518	126
Other 5:60:30:5		14,520	726	8,712	4,356	726
Totals	25,775	34,420	4,726	22,968	5,874	852
Travel						
Water 0:0:100:0		9,000		9,000		
Roads 100:0:0:0		2,000	2,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		1,500				1,500
Billing 0:54:37:09		2,600		1,404	962	234
Other 5:60:30:5		5,000	250	3,000	1,500	250
Totals	12,535	21,100	2,250	13,404	3,462	1,984
Computer Exp. 5:60:30:5	70,568	105,352	3,993	68,942	26,484	5,932
Utilities						
298 Kingsbury & 160 Pineridge		12,718	12,718			
Office 5:60:30:5		19,432	972	11,659	5,830	971
Water 0:100:0:0		185,120		185,120		
Sewer 0:0:100:0		17,688			17,688	
Total Utilities	216,165	234,958	13,690	196,779	23,518	971
TOTAL		1,076,192	75,860	749,746	195,162	55,425

CAPITAL OUTLAY 22-23

KGID CAPITAL OUTLAY 22/23	TOTAL	GENERAL FUND	WATER FUND	5/11/2022 SEWER FUND	SNOW FUND
Miscellaneous	20,000	5,000	5,000	5,000	5,000
2021 Waterline & Road Rehab Project					
Engineering	55,378	25,000	30,378		
Construction	2,240,000	897,800	1,342,200		
2022/2023 Waterline & Road Rehab Project					
Engineering	206,000	74,160	131,840		
Construction	2,500,000	957,800	1,542,200		
2022/2023 Highway 50 & Kahle					
Engineering Inspections & Permitting	25,000		25,000		
Construction	500,000		500,000		
Sprung Structure Operations Yard					
Constuction/Structure	500,000	170,000	165,000		165,000
Professional Services	100,000	34,000	33,000		33,000
2022/2023 Sewer Lift Station Renovation					
Engineering	50,000			50,000	
Scada computer at St. 1 Phase 1&2	160,000		160,000		
Sign Board	7,000	3,500	3,500		
SCADA Alarming	10,000		10,000		
Transfer T2 Valves for Main Road Paving	5,000		5,000		
Plotter	5,000		3,500	1,500	
Cathodic Rectifier @ Station 4	7,500		7,500		
Guardrail Replacement Virginia/Beverly	10,000	10,000			
Facilities 160 Pineridge/298 Kingsbury	400,000	20,000	240,000	120,000	20,000
New Software A/R, P/R, P/O's, N/R, Permits, & Fixed Assets	77,152	3,650	40,267	23,134	3,988
GIS Populate database	24,000		12,000	12,000	
Tahoe Beach Club Watermain dedication	3,750,000		3,750,000		
TBC Inspection costs	25,000		25,000		
Street Sweeper	311,000	77,750			233,250
TOTAL CAPITAL OUTLAY	10,990,990	2,278,866	8,040,385	211,634	460,106

CAPITAL OUTLAY 2nd 6 mos[illegible]

ENG 22-23

KGID 'ENGINEERING 2021/2022			5/11/2022		
PROJECT	TOTAL	GENERAL	WATER	SEWER	SNOW
Miscellaneous	15,000	4,500	5,000	5,000	500
General Services	9,000	9,000	6,500		
Standard Details	3,000	500	1,250	1,250	
Micro Paver Updates	15,000	15,000			
Paving Project Inspections 2022/2023	15,000	15,000			
TOTALS	57,000	44,000	12,750	6,250	500

ENG 21-22 2ND 6 MONTH

KGID ENGINEERING 2019/2020 - 2ND 6 MONTHS				5/11/2022	
PROJECT	TOTAL	GENERAL	WATER	SEWER	SNOW
General Services - Farr West	5,000	1,000	2,000	1,000	1000
KGID Building Assessment	30,000	1,500	18,000	9,000	1,500
2021 Sewer Master Plan	155,622			155,622	
Paving Project Design	30,000	30,000			
TOTALS	220,622	32,500	20,000	165,622	2,500

160 PINERIDGE DR
RENTAL
(Included in General Fund)

	2021/2022	2022/2023
Ordinary Income/Expense		
Income		
Rental Income	\$25,831.36	22,200.00
Reimbursed Expenses	\$0.00	0.00
Misc Income	\$0.00	0.00
Total Income	\$25,831.36	22,200.00
Expense		
Insurance		
Property Insurance	\$176.00	789.50
Leasing		
Mgmt-Advtg-Mktg	\$1,920.00	1,977.60
Equipment Rental Bear Box	\$50.00	51.50
UTILITIES Electric/Gas	\$2,040.00	2,448.00
Total Leasing	\$4,010.00	4,477.10
Property Maintenance		
Janitorial	\$1,565.00	1,606.50
Supplies	\$300.00	360.00
Bldg Repairs & Maintenance	\$1,420.00	1,704.00
Total Property Maintenance	\$3,285.00	\$3,670.50
Travel		
Transportation	\$0.00	0.00
Total Travel	\$0.00	0.00
Total Expense	\$7,471.00	\$8,937.10
NET INCOME	\$18,360.36	\$13,262.90

**298 KINGSBURY GRADE
RENTAL
(Included in General Fund)**

	2021/2022	2022/2023
Ordinary Income/Expense		
Income		
Rental Income	\$93,449.00	66,230.00
Reimbursed Expenses		
Misc Income	\$0.00	0.00
Total Income	\$93,449.00	66,230.00
 Expense		
Insurance		
Property Insurance	\$2,746.42	3,157.98
 Leasing		
Mgmt-Advtg-Mktg	\$6,320.00	6,509.60
Equipment Rental Bear Box	\$195.00	151.00
UTILITIES Electric/Gas	\$11,420.00	10,270.00
Total Leasing	\$17,935.00	16,930.60
 Property Maintenance		
Janitorial	\$6,250.00	4,819.00
Supplies	\$300.00	271.90
Bldg Repairs & Maintenance	\$10,062.52	9,962.48
Total Property Maintenance	\$16,612.52	\$15,053.38
 Travel		
Transportation	\$0.00	0.00
Total Travel	\$0.00	0.00
 Total Expense	\$37,293.94	\$35,141.96
 NET INCOME	\$56,155.06	\$31,088.04

**DEBT MANAGEMENT STATEMENT OF THE
KINGSBURY GENERAL IMPROVEMENT DISTRICT
AS OF JUNE 30, 2021**

Ability of the District to afford existing and future general obligation debt: The following table sets forth the District's existing outstanding general obligation/revenue supported water bond issues:

OUTSTANDING GENERAL OBLIGATION/REVENUE SUPPORTED WATER BONDS JUNE 30, 2021			
<u>General Obligation/Revenue Bonds</u>	<u>Original Issue Date</u>	<u>Original Amount</u>	<u>Outstanding</u>
2003 SRF Loan	04/24/03	4,000,000	608,065
2007 SRF Loan	11/30/07	3,000,000	1,388,661
2010 SRF Loan	06/09/10	3,306,650	1,743,203
2012 SRF Loan	03/02/12	11,000,000	7,647,363
2015 SRF Loan	01/14/15	6,000,000	4,647,541
TOTAL			\$16,034,833

OUTSTANDING MEDIUM TERM FINANCING GENERAL OBLIGATION NOTE JUNE 30, 2021	
Medium Term –	<u>0</u>
TOTAL OUTSTANDING GENERAL OBLIGATION DEBT	\$16,034,833

The following illustrates the District's Net Pledged Revenues and annual debt service:

KINGSBURY GENERAL IMPROVEMENT DISTRICT WATER FUND NET PLEDGED REVENUES				
<u>Fiscal Year Ending 6/30/xx</u>	<u>2020 Audited</u>	<u>2021 Estimated</u>	<u>2022 Projected</u>	<u>2022 Projected</u>
Operating Revenues	4,825,239	5,000,418	4,847,555	4,847,555
Non-Operating Revenues/(Expense)*	165,927	31,194	21,703	21,703
Total Revenues	4,991,166	5,031,612	4,869,258	4,869,258
Less Operating and Maintenance Expenses**	1,666,985	1,741,474	2,135,561	2,167,293
Net Pledged Revenues	3,324,181	3,290,138	2,733,697	2,701,965
Annual Debt Service	1,958,038	1,809,302	1,957,993	1,957,993
Coverage	1.6977x	1.8184x	1.3961x	1.3799x

*Excludes bond interest, grant proceeds for capital projects and gain on disposal of assets, includes Connection Fee revenue

**Excludes depreciation.

**KINGSBURY GENERAL IMPROVEMENT DISTRICT
STATUTORY DEBT CAPACITY
JUNE 30, 2020**

Ability of KGID to incur future general obligation debt without exceeding the applicable debt limit.

Statutory Limit	\$122,443,053
Outstanding Bonds	\$ 16,034,833
Additional Statutory Debt Capacity	\$106,408,220

General obligation debt per capita as compared with the average of such debt of local governments in Nevada. This comparison would not be valid because we estimate more than half of KGID's residential properties are owned by non-residents.

General obligation bond debt as a percentage of the assessed valuation of all taxable property within the boundaries of Kingsbury General Improvement District: Bond debt of \$16,034,833 represents 6% of the total assessed valuation of \$267,121,170 within KGID.

Policy statement regarding the manner in which KGID expects to sell future debt: The District would sell future debt through the State Bond Bank.

Sources of money projected to be available to pay existing and future general obligation debt: The District will continue to set water rates at a level necessary to pay principal and interest due on its general obligation/revenue supported water bonds as well as expenses for water operation and maintenance.

Operating costs and revenue sources associated with each project. Current capital projects include the design and replacement of waterlines, wet well and road rehabilitation. These projects will be funded by the General Fund, Water Fund, and Sewer Fund. Funding from the Water fund would come from cash reserves.

Kingsbury GID
DISTRICT VEHICLE LISTING RESERVES
as of 12/31/2021

Asset #'s	Make/Model	Year Purchased	Purchase Cost	Depreciated	Unrecovered Balues	Fund 10	Fund 20	Fund 30	Fund 60	Replacement Cost (Estimated)	Replacement Year (Estimated)	Annual Allocation Reserves
1134, 1135, 1136	Sterling Dump/EPOKE	12/1/2015	52,845.51	49,689.69	3,155.82	17,626.60	17,626.60	0.00	17,592.31	150,000.00	2024	75,000.00
602 & 613	Ford F350 One Ton PU	1990	16,390.00	16,390.00	0.00	16,390.00	0.00	0.00	0.00	40,000.00	2023	40,000.00
976	Toyota Tacoma Dbl cab	3/29/2010	26,439.25	26,439.25	0.00	0.00	26,439.25	0.00	0.00	36,000.00	2025	12,000.00
392	Case 580 K Backhoe	8/1/1989	19,435.00	19,435.00	0.00	0.00	19,435.00	0.00	0.00	175,000.00	2023	175,000.00
869	Ford F350 Flatbed Truck	12/28/2007	36,888.25	36,888.25	0.00	36,888.25	0.00	0.00	0.00	75,000.00	2026	18,750.00
981, 982, 983, 984	GMC Acadia SL	5/19/2020	27,044.25	27,044.25	0.00	1,352.21	16,226.55	8,113.28	1,352.51	40,000.00	2028	6,667.00
1074, 1075, 1076	GMC Sierra 3500HD	7/9/2013	53,191.52	53,191.52	0.00	27,925.55	5,319.15	0.00	19,946.82	75,000.00	2029	10,714.29
809 & 815	Ford F550 Dump Truck	2/2/2006	47,925.26	47,925.26	0.00	23,962.63	23,962.63	0.00	0.00	85,000.00	2030	10,625.00
833 & 834	Sterling Vactor Model 2110	12/1/2006	298,027.00	298,027.00	0.00	149,013.50	149,013.50	0.00	0.00	550,000.00	2026	137,500.00
827	Toyota Tacoma	9/2/006	26,793.25	26,793.25	0.00	26,793.25	0.00	0.00	0.00	36,000.00	2026	9,000.00
1177	Ford F350 Utility Truck	6/9/2017	44,140.25	31,908.82	12,231.43	0.00	44,140.25	0.00	0.00	75,000.00	2032	7,500.00
1229	GMC Sierra 1500	10/24/2017	30,008.45	20,083.93	9,924.52	0.00	30,008.45	0.00	0.00	50,000.00	2032	5,000.00
1313 & 1314	Tymco Sweeper	11/15/2019	271,855.00	101,972.14	169,882.86	135,927.50	0.00	0.00	135,927.50	320,000.00	2031	35,556.00
1240	GMC Sierra 2500	5/17/2018	30,992.68	18,255.98	12,736.70	0.00	30,992.68	0.00	0.00	50,000.00	2033	4,546.00
814 & 819	Case 521 DXT Loader	5/11/2006	112,250.00	112,250.00	0.00	56,125.00	56,125.00	0.00	0.00	200,000.00	2034	16,667.00
1089, 1090, 1091	Cashman 262C2 Skid Steer	11/13/2013	45,600.00	45,600.00	0.00	4,560.00	20,520.00	0.00	20,520.00	70,000.00	2032	7,000.00
1274	GMC Sierra 2500	3/26/2019	40,758.16	19,015.14	21,743.02	0.00	40,758.16	0.00	0.00	60,000.00	2034	5,000.00
748 & 749	Ford F450 Utility Truck	12/26/2002	46,609.00	46,609.00	0.00	11,652.25	34,956.75	0.00	0.00		2022	0.00
1005 & 1006	Schwartz Street Sweeper	1/5/2011	176,568.00	176,568.00	0.00	88,284.00	0.00	0.00	88,284.00		2022	0.00
Totals: \$ 825,574.79 \$ 599,056.26 \$ 226,518.53 \$ 596,510.74 \$ 515,543.97 \$ 8,143.28 \$ 283,683.14 \$ 861,000.00												\$ 576,525.29

RESERVES PER FUND		ALLOCATION		GENERAL	WATER	SEWER	SNOW
Sterling Dump/EPOKE	33/33/34	GF/W/SN	75,000.00	24,750.00	24,750.00		25,500.00
Ford F350 One Ton PU	10/80/10	GF/W/SN	40,000.00	4,000.00	32,000.00		4,000.00
Toyota Tacoma Dbl cab	10/80/10	GF/W/SN	12,000.00	1,200.00	9,600.00		1,200.00
Case 580 K Backhoe	10/80/10	GF/W/SN	175,000.00	17,500.00	140,000.00		17,500.00
Ford F350 Flatbed Truck	10/80/10	GF/W/SN	18,750.00	1,875.00	15,000.00		1,875.00
GMC Acadia SL	5/60/30/5	GF/W/S/SN	6,667.00	333.35	4,000.20	2,000.10	333.35
GMC Sierra 3500HD	10/80/10	GF/W/SN	10,714.29	1,071.43	8,571.43		1,071.43
Ford F550 Dump Truck	50/50	GF & WATER	10,625.00	5,312.50	5,312.50		
Sterling Vactor Model 2110	50/50	GF & WATER	137,500.00	68,750.00	68,750.00		
Toyota Tacoma	5/60/30/5	GF/W/S/SN	9,000.00	450.00	5,400.00	2,700.00	450.00
Ford F350 Utility Truck	10/80/10	GF/W/SN	7,500.00	750.00	6,000.00		750.00
GMC Sierra 1500	10/80/10	GF/W/SN	5,000.00	500.00	4,000.00		500.00
Tymco Sweeper	25/75	GF & SNOW	35,556.00	8,889.00			
GMC Sierra 2500	10/80/10	GF/W/SN	4,546.00	454.60	3,636.80		454.60
Case 521 DXT Loader	50/50	GF & WATER	16,667.00	8,333.50	8,333.50		
Cushman 262C2 Skid Steer	10/45/45	GF/W/SN	7,000.00	700.00	3,150.00		3,150.00
GMC Sierra 2500	10/80/10	GF/W/SN	5,000.00	500.00	4,000.00		500.00
Annual Allocations Reserves Per Fund				Fund 10	Fund 20	Fund 30	Fund 60
Office Vehicles			15,667.00	783.35	9,400.20	4,700.10	783.35
All Other Vehicles			560,858.29	144,586.03	333,104.23	0.00	83,168.03
Totals			\$576,525.29	\$145,369.38	\$342,504.43	\$4,700.10	\$83,951.38

To: KGID Trustees
From: Brandy Johns
Date: April 05, 2022
Subject: Fiscal Year 2022/2023 Tentative Budget

BACKGROUND:

The purpose of this meeting in workshop format is to facilitate open discussion and provide the board of trustees and members of the public information and data relevant to refine the budget proposal which is anticipated for adoption on May 17th, 2022.

Below is the summary of the Tentative Budget proposal for fiscal year 2022/2023. The following table summarizes the projections for FY22/23 including capital expenditures for each fund. Subsequently, a summary of each fund and highlights are presented.

	General Fund	Water Fund	Sewer Fund	Snow Fund
Revenues	1,891,148	4,771,390	1,892,612	549,158
Expenditures	780,549	2,378,758	1,924,478	1,055,204
Operating Profit/Loss	1,110,599	2,392,632	(31,866)	(506,046)
Debt Service	(5)	(1,958,053)	(35)	(10)
Depreciation		(1,305,088)	(70,164)	0
Net Profit/Loss	\$ 1,110,594	\$ (870,509)	\$ (102,065)	\$ (506,056)
Capital Outlay/Projects	(2,275,010)	(7,986,118)	(188,500)	(456,250)
Cash Flow adjustments including Grant & Loan revenues	(91,667)	5,155,088	70,164	(45,344)
Net Cash Increase (Decrease)	(2,366,677)	(2,831,030)	(220,401)	(1,007,650)
Opening Fund Balance	7,367,178	9,236,669	4,246,338	1,055,244
Ending Fund Balance	6,111,094	5,535,130	4,025,937	47,593
Rate Increase	N/A	None	None	None

Salaries and benefits will likely be higher than the last year budget. The budget includes a 3% cost of living and 2% merit increase for employees other than GM. Currently, contract negotiations are scheduled which may necessitate an adjustment prior to the final budget.

General Fund

The General Fund balance is anticipated to decrease \$1,286,110 during the current year due to capital expenditures of \$2.3M and payroll with related benefit costs will increasing from both budgeted and actual current year. The previous adopted budget did not include the increase in OPEB liability adjustments.

Operating expenses decreased \$784,093 in 21/22 over the current year due to a sealing project completed last summer. Other factors include increased OPEB, legal, engineering & surveying, building repairs & maintenance, utilities.

FY 22/23 Capital Outlay includes \$922,800 Engineering & Construction 2021 Road Rehab Project Sunflower Griffin & Tina, \$1,031,960 Engineering & Construction costs 2022/2023 Road Rehab Project, \$204,000 Construction & Professional Services for Equipment storage structure operations yard, and \$77,750 Street Sweeper as reimbursed from NDEP and \$40,000 in grant agreement.

Actual Fund Balance at 6/30/22 is projected to increase \$1M compared to a budgeted decline of \$804k. The 22/23 projection to decrease \$1.2M with fund ending fund balance \$6,111,095.

General Fund	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23
Revenues	1,719,605	1,796,448	1,789,666	1,891,148
Salary	114,844	140,219	120,804	145,543
Benefits	127,812	104,718	126,572	141,448
Operating Exp	623,472	1,129,740	344,422	493,563
Capital Outlay	1,237,945	1,150,460	137,614	2,275,010
Debt Service	0	0	0	0
Cash Flow Adj	35,327	(75,754)	(15,359)	(91,667)
Net Inc/(Dec)	(349,141)	(804,443)	1,044,895	(1,256,083)
Ending Fund Balance	6,322,283	5,517,840	7,367,178	6,111,095

Water Fund

Water revenues are projected using existing rates and total \$4,860,881. The consumption revenues were estimated based the current year ending with a slight reduction for commercial consumption. Connection fees are modest using an estimate of two remodels including upsizing of waterline. Tahoe Beach Club

(TBC) will be completing Phase II of development of 32 residential properties, which would be premature to anticipate. The District Infrastructure Fee Agreement with TBC states that fee shall only be imposed on the subsequent resale of condominium lot. There may be a few infrastructure fees in FY 22/23 but not included in projection.

Current year Operating Expenses are projected at \$10k under budget. Large contributors to this are OPEB over budget, but is offset by Meter Repair & Maintenance, Training, Travel, Utilities expenses all under budget.

Debt Service includes principal and interest payments for State Revolving Fund Loans of \$1,958,053. In addition, SRF Loan 1 will be paid off during FY 22/23.

The 3.7M cash flow adjustment includes \$3,750,000 TBC Watermain developer contribution. The water fund cash increased by 88k in the current budget year and will decrease FY 22/23 by \$3.7M primarily related to completion of capital projects (2021 Waterline Rehab, 2022/2023 Waterline Rehab, 2022/2023 Highway 50 & Kahle, Equipment Storage Structure Operations Yard, Scada upgrade, and Facility Improvement 160 Pineridge/298 Kingsbury).

Historical Water Revenue & Expenditures:

FY2015/16 Revenue 3,770,679 Expenditures 2,203,592 = 1,567,087 Fund Balance 5,764,884
 FY2016/17 Revenue 4,540,118 Expenditures 3,845,721 = 694,397 Fund Balance 6,459,281
 FY2017/18 Revenue 4,725,956 Expenditures 4,067,088 = 858,868 Fund Balance 7,118,149
 FY2018/19 Revenue 5,279,447 Expenditures 4,368,568 = 910,879 Fund Balance 8,029,028
 FY2019/20 Revenue 5,141,492 Expenditures 4,690,413 = 451,079 Fund Balance 8,480,107
 FY2020/21 Revenue 5,103,425 Expenditures 4,435,300 = 668,125 Fund Balance 9,148,232

Water Fund	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23
Revenues	5,073,562	4,847,555	4,772,088	4,771,390
Salary	587,116	620,142	622,049	656,562
Benefits	269,115	431,438	568,287	599,743
Operating Exp	821,096	1,115,713	978,283	1,122,453
Capital Outlay	899,956	5,602,540	578,066	7,986,118
Debt Service	1,858,017	1,972,204	1,947,761	1,958,053
Cash Flow Adj	29,863	3,785,914	10,795	3,750,000
Net Inc/(Dec)	668,125	(1,108,568)	88,437	(3,701,539)
Ending Cash Balance	9,148,232	8,150,846	9,236,669	5,535,130

Sewer Fund

Sewer revenues reflect no rate adjustment reflecting the monthly base rate at \$60.40 per residential unit per month. Projected 22/23 revenue is \$ 1.887M

compared to current amount budget \$1.913M (a decrease of 26k due to decreasing interest rates and as well as usage).

Current year-end projection includes credit from DCLTSA for FY 20/21 of \$ 65K. Total costs from DCLTSA are projected to increase \$ 30k due to DCLTSA operations.

Historical Sewer Revenue & Expenditures:

FY2015/2016 Revenue 1,629,733 Expenditures 1,546,170 = 83,563 Fund Balance 3,173,658
 FY2016/2017 Revenue 1,674,762 Expenditures 1,411,103 = 263,659 Fund Balance 3,437,317
 FY2017/2018 Revenue 1,661,005 Expenditures 1,605,511 = 55,494 Fund Balance 3,492,811
 FY2018/2019 Revenue 1,661,993 Expenditures 1,411,926 = 582,069 Fund Balance 4,074,880
 FY2019/2020 Revenue 1,975,954 Expenditures 1,980,228 = -4,274 Fund Balance 4,070,606
 FY2020/2021 Revenue 1,957,732 Expenditures 1,610,540 = 341,410 Fund Balance 4,412,016

FY 22/23 Capital Outlay includes Facilities 160 Pineridge/298 Kingsbury \$ 120k, 2022-2023 Sewer Lift Station Renovation Engineering costs \$ 50k and Engineering costs GIS program refinement \$ 12k.

Sewer Fund	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23
Revenues	1,957,732	1,913,619	1,891,083	1,887,724
Salary	122,243	125,283	124,791	136,399
Benefits	76,107	97,258	111,763	118,869
Operating Exp	1,416,287	1,846,742	1,732,569	1,669,210
Capital Outlay	16,357	40,000	92,758	188,535
Debt Service	0	0	0	0
Cash Flow Adj	14,672	10,852	5,120	4,888
Net Inc/(Dec)	341,410	(184,812)	(165,678)	(220,401)
Ending Cash Balance	4,412,016	4,139,933	4,246,338	4,025,937

Snow Fund

Annual revenues are established on the adopted \$15 rate per dwelling unit and including interest income is \$1,222. The current snow rate was established to provide revenues over time to pay for periodic heavy winters. While heavy winters are fewer in frequency the fund is experiencing a downward trend as well and a new contract will be established at beginning of FY 22/23 which may necessitate a rate adjustment.

Based upon current winter, snow removal costs for FY 21/22 are projected at \$406,766. The snow removal budget of \$750,000 is intended to address snow removal and fuel increases (due for fuel and labor) for new contract and heavy winter. The FY2022/2023, budget and capital outlays would result in an ending fund balance of \$124,509.

Historical Snow Removal Revenue & Expenditures:

FY2015/2016 Revenue 659,824 Expenditures 735,732 = -75,908 Fund Balance 1,724,910
 FY2016/2017 Revenue 485,131 Expenditures 869,387 = -384,256 Fund Balance 1,340,654
 FY2017/2018 Revenue 490,744 Expenditures 459,695 = 31,049 Fund Balance 1,371,703
 FY2018/2019 Revenue 503,277 Expenditures 662,404 = -159,127 Fund Balance 1,212,576
 FY2019/2020 Revenue 628,643 Expenditures 684,687 = -56,046 Fund Balance 1,156,530
 FY2020/2021 Revenue 475,395 Expenditures 425,782 = 49,613 Fund Balance 1,206,143

There is \$ 378.5k budgeted in the upcoming fiscal year towards capital outlay, which includes Equipment Storage Facility at operations yard, facilities 160 Pineridge/298 Kingsbury, and \$ 233,250 Street Sweeper (\$120,000 reimbursed from NDEP in grant agreement).

Snow Fund	Actual 20/21	Budget 21/22	Projected 21/22	Budget 22/23
Revenues	475,395	475,915	474,387	549,158
Salary	92,542	104,177	90,723	109,432
Benefits	62,872	82,519	92,526	104,369
Operating Exp	269,718	833,163	418,790	841,413
Capital Outlay	650	155,000	15,000	456,250
Debt Service	0	0	0	0
Cash Flow Adj	0	(35,246)	(8,247)	(45,344)
Net Inc/(Dec)	49,613	(734,190)	(150,899)	(1,007,650)
Ending Fund Balance	1,206,143	268,759	1,055,244	47,594

The Final Budget must be adopted and filed with the Department of Taxation by June 1, 2022. A notice will be placed in the newspaper notifying the public of the May 17, 2022, budget public hearing 7 to 14 days before the meeting. Additionally, a rate public hearing notice will be placed in the paper in accordance with NRS requirements if the board approves any increase.

Worksheets Included are:

- District Combined Budget Worksheets 2022/2023
- General Fund Budget Worksheet 2022/2023

- **Water Fund Budget Worksheet 2022/2023**
- **Sewer Fund Budget Worksheet 2022/2023**
- **Snow Fund Budget Worksheet 2022/2023**
- **Payroll Calculations 2022/2023**
- **Fund Expense Allocations 2022/2023**
- **Computer Budget Items 2022/2023**
- **Capital Outlay 2nd 6 months 2021/2022**
- **Capital Outlay 2022/2023**
- **160 Pineridge Rental**
- **298 Kingsbury Grade Rental**

Also included:

- **District policy 4.1.0 Cash Management, Use of Local Government Investment Pool**
- **District policy 5.1.0 Cash Management, Investment Management**
- **District policy 5.5.0 Cash Management, Investment Management Practice**

WATER

KGID WATER FUND BUDGET WORKSHEET 2021/22

4/1/2022

	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
'REVENUES								
RESIDENTIAL BASE FEES	3,423,542	3,462,346	1,734,805	1,727,541	1,743,532	3,478,337	(15,991)	3,487,064
CONSUMPTION	0	0	0	-	0	-	-	0
TIER 1 CONSUMPTION	387,470	375,000	176,612	198,388	172,193	348,805	26,195	350,000
TIER 2 CONSUMPTION	80,712	84,000	44,448	39,552	28,662	73,110	10,890	80,000
TIER 3 CONSUMPTION	111,633	72,000	51,462	20,538	33,000	84,462	(12,462)	72,000
FIRE PROTECTION	79,138	77,515	39,595	37,920	39,929	79,524	(2,009)	78,857
COMMERCIAL BASE FEES	352,868	364,584	180,807	183,977	182,294	362,901	1,683	364,584
CONSUMPTION	153,495	160,000	58,741	103,258	45,534	102,275	57,225	88,987
FIRE PROTECTION	93,538	94,137	47,069	47,068	47,069	94,137	(0)	94,137
PENALTIES ON USER FEES	58,518	46,800	28,058	20,744	25,800	51,858	(5,056)	49,200
SERVICE CHARGES	19,300	16,200	7,044	9,156	9,156	16,200	0	16,200
RETURN CHECK FEES	534	480	260	220	240	500	(20)	480
CONNECTION FEES	170,700	10,200	(10,450)	20,650	11,807	1,357	8,843	10,200
INTEREST ON INVESTMENTS	29,863	21,703	5,642	16,161	5,252	10,705	10,908	10,509
GRANT REVENUE	33,178	-	0	-	-	-	-	-
TRANSFER FEE REVENUE	14,219	8,190	3,419	4,772	3,402	6,821	1,370	6,780
PLAN REVIEW FEES	4,750	1,250	750	500	500	1,250	-	1,250
SERVLINE LOSS REVENUE	37,010	36,865	16,816	20,249	15,847	32,283	4,802	31,293
SERVLINE LINE REVENUE	2,175	2,165	1,102	1,063	1,109	2,211	(46)	2,270
SERVLINE ADMIN REVENUE	1,773	1,773	894	880	880	1,774	(0)	1,798
OTHER, INCL. LAND SALE	40,845	34,050	15,271	18,779	17,536	32,807	1,243	25,800
TOTAL REVENUES	5,093,262	4,868,258	2,397,841	2,471,417	2,383,641	4,781,383	87,875	4,771,390
'EXPENDITURES								
PAYROLL - MANAGEMENT	173,483	158,858	82,430	76,428	80,820	173,250	(14,392)	173,318
MAINTENANCE	304,965	384,026	181,213	202,813	182,524	373,737	10,289	404,825
OFFICE	55,423	64,258	31,545	32,713	32,295	63,840	418	65,321
ACCRUED LEAVE EXP	1,806	13,000	(642)	13,642	11,864	11,222	1,778	13,000
PAYROLL SUBTOTAL	535,676	620,142	294,546	325,596	327,504	622,049	(1,908)	656,662
FICA/MEDICARE	8,382	9,143	4,499	4,644	4,574	8,072	71	9,987
MEDICAL INS.	187,829	237,802	97,398	140,404	106,690	204,089	33,713	227,941
EMPLOYER PERS	122,030	149,615	66,460	83,155	76,014	142,474	7,141	154,399
SIIS	4,044	5,537	3,108	2,429	8,381	11,469	(5,932)	7,917
SEP/IRA	1,630	953	487	466	458	944	9	942
UNEMPLOYMENT EXP	0	3,120	0	3,120	-	-	3,120	0
OPEB EXPENSE	199,356	32,176	99,678	(67,502)	99,678	199,356	(167,180)	199,356
OTHER P/R EXP	2,442	3,200	633	2,567	250	883	2,317	3,200
VEHICLE ALLOW INCL WAGES	(4,525)	(10,108)	(1,395)	(8,713)	(2,300)	(3,695)	6,413	(4,000)
BENEFIT SUBTOTAL	621,188	431,438	270,886	18,838	293,725	668,287	(126,740)	599,743
TOTAL P/R & RELATED COSTS	1,056,864	1,051,580	565,432	488,168	621,229	1,190,336	(128,648)	1,256,304
ACCOUNTING	14,431	18,600	16,082	2,518	1,500	17,582	1,018	25,200
LEGAL	3,138	31,800	10,916	20,884	14,400	25,316	6,484	33,000
LEGAL LABOR NEGOTIATIONS	-	20,160	-	20,160	20,160	20,160	-	756
ENGINEERING & SURVEYING	20,090	10,750	10,587	183	20,000	30,587	(19,837)	12,750
BAD DEBTS	20,111	13,953	0	13,953	13,953	13,953	-	33,383
BANK CHARGES	44,642	42,294	21,544	20,750	21,590	43,134	(840)	45,696
BUILDING REPAIR & MAINT.	3,646	8,260	2,272	5,988	2,906	5,178	3,082	30,000
BUSINESS MEALS	0	0	0	-	0	-	-	0
COMPUTER EXPENSE	48,565	50,252	31,013	19,239	15,603	46,616	3,636	53,366
DUES AND SUBSCRIPTIONS	4,240	4,782	3,250	1,532	663	3,913	869	9,038
EQUIP. SUPPLIES & R&M	11,455	14,700	11,120	3,580	3,540	14,660	40	14,750
EQUIPMENT RENTAL	4,395	7,231	3,942	3,289	3,632	7,573	(342)	8,028
SECURITY EXPENSE	6,701	8,531	4,161	4,370	5,069	9,230	(699)	9,531
INSURANCE AND BONDS	98,077	100,493	83,233	17,260	18,795	100,028	465	104,231
SAFETY EQUIPMENT	544	500	184	316	318	600	(0)	500
INVENTORY PARTS	3,541	5,000	2,838	2,162	2,162	5,000	0	15,000
LIEN FEES	167	820	0	820	410	410	410	410
METER REPAIR & MAINT	5,108	100,000	0	100,000	2,000	2,000	98,000	50,000
MISCELLANEOUS	10,500	7,200	6,311	889	3,326	9,637	(2,437)	7,200
OFFICE JANITORIAL	9,062	4,928	3,629	1,299	3,868	7,495	(2,667)	8,784
FACILITIES RENT	44,642	44,998	25,331	19,667	19,499	44,830	168	45,598
OFFICE SUPPLIES	10,521	13,920	4,581	9,339	9,471	14,052	(132)	13,632
PERMITS AND FEES	7,499	8,450	4,209	4,241	4,876	8,885	(435)	8,771
POSTAGE	5,401	6,480	3,240	3,240	3,576	6,816	(336)	6,750
PUBLICATION CHARGES	2,429	1,980	286	1,694	1,694	1,980	0	3,180
SHOP SUPPLIES/SM. TOOLS	2,269	7,000	1,666	5,314	5,311	6,997	3	7,000
TELEPHONE	15,818	16,008	7,863	8,155	8,155	16,008	(0)	15,768
TRAINING & SEMINARS	2,624	22,966	2,233	20,735	12,000	14,233	8,735	22,966
TRAVEL	0	13,404	1,875	11,529	5,000	6,875	6,529	13,404
TRUSTEE FEES	23,400	23,400	11,700	11,700	11,700	23,400	-	25,200
UNIFORM EXPENSE	4,393	5,272	2,672	2,700	2,700	5,272	(0)	5,772
UTILITIES - GAS/ELECTRIC	164,107	219,384	92,355	127,029	91,462	183,817	35,567	196,779
VEHICLE EXPENSE FUEL/OIL	29,958	86,126	19,456	66,670	68,619	86,075	51	99,486

WATER

KGID WATER FUND BUDGET WORKSHEET 2021/22

4/1/2022

	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
VEHICLE EXPENSE R&M	8,355	24,239	3,057	21,182	21,182	24,239	0	24,307
WATER MONITORING/SAMPLE	13,515	14,120	7,816	6,304	6,304	14,120	-	17,785
WTR SHED MANAGEMENT	12,882	11,580	11,580	-	0	11,580	-	15,000
WTR DISTRIBUTION EXP	58,219	79,020	8,943	70,077	70,077	79,020	(0)	66,520
WTR TREATMENT EXP	41,734	67,110	15,126	51,984	51,984	67,110	-	72,910
TOTAL OPERATING EXP.	1,812,841	2,167,293	1,000,385	1,166,889	1,164,629	2,166,619	8,783	2,378,758
INTEREST EXPENSE	409,112	388,612	189,192	199,420	189,188	378,380	10,232	346,890
DEPRECIATION EXPENSE	1,286,878	1,298,290	652,385	643,905	641,002	1,293,387	2,903	1,293,387
AMORTIZATION EXPENSE	14,211	14,211	6,486	7,725	6,486	12,972	1,239	11,701
GAIN/LOSS ON DISPOSAL OF E	(1,304)	-	0	-	0	(1,500)	1,500	-
TOTAL EXPENDITURES	3,621,738	3,866,406	1,848,458	2,017,948	2,001,204	3,851,858	24,657	4,030,736
NET INCOME	1,571,624	1,002,852	549,383	463,468	382,337	929,625	63,219	740,864
CAPITAL OUTLAY	(899,956)	(5,602,540)	(143,066)	5,459,474	(335,000)	(476,066)	(5,124,474)	(7,986,118)
DEBT PRINCIPAL REPAYMENT	(1,528,700)	(1,569,381)	(779,537)	789,844	(789,844)	(1,569,381)	(0)	(1,611,163)
PROCEEDS FROM SRF LOAN	0	-	0	-	-	-	-	-
PROCEEDS FROM SALE OF EQUIP	-	-	0	-	-	-	-	-
ACCTS RECEIVABLE-GRANT	100,000	-	0	-	0	-	-	-
FUND OPEB LIABILITY ACCT	0	-	0	-	0	-	-	-
ACCTS PAYABLE-PROJECT	0	-	0	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	0	3,750,000	0	(3,750,000)	-	-	3,750,000	3,750,000
ADD BACK DEPRECIATION/AMOR	1,301,089	1,310,501	658,871	651,830	647,488	1,306,359	4,142	1,305,088
ADJUST TO CASH FLOW	124,189	-	104,465	104,465	(204,465)	(100,000)	100,000	100,000
TOTAL CASH FLOW ADJUSTMENTS	(903,388)	(2,111,420)	(169,288)	3,255,413	(681,821)	(841,088)	(1,270,332)	(4,442,183)
NET CASH INCR./DECR.	668,125	(1,108,568)	380,116	1,496,683	(299,484)	88,437	(1,167,004)	(3,701,538)
AVAIL. CASH - BEGINNING	8,480,107	9,259,414	9,148,232	-	-	9,148,232	-	9,236,668
AVAILABLE CASH - END	9,148,232	8,150,846	9,538,348	-	-	9,236,669	-	5,535,131
DEPREC. ACCT. RESERVED	434,605	573,457	618,887	(45,430)	711,028	618,887	-	803,169
RESERVE ADDITIONS	184,282	184,282	92,141	92,141	92,141	184,282	-	342,604
LESS RESERVE USE	0	-	-	-	0	0	-	(573,467)
NET RESERVE BALANCE	618,887	757,739	711,028	46,711	803,169	803,169	-	572,216
DISTRIB DEBT SERVICE	386,817	386,817	386,817	(0)	386,817	386,817	-	386,817
TREATMENT DEBT SERVICE	592,179	592,179	592,179	(0)	592,179	592,179	-	592,179
CAPITAL IMPROV RESERVE	1,581,240	1,890,309	1,832,594	57,715	1,386,923	1,386,923	-	605,218
TOTAL RESTRICTED CASH	3,179,123	3,627,044	3,622,619	104,425	3,169,088	3,169,088	-	2,166,430
Minus any capital projects to be completed?								
2021 Waterline Replacement				1,703,588.00				
2022/2023 Highway 50 & Kahle				350,000.00				
Total:				2,053,588.00				

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2021/22								4/1/2022
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
'REVENUES								
USER FEES - RESIDENTIAL	1,748,870	1,750,573	874,800	875,873	875,558	1,750,158	415	1,751,117
USER FEES - COMMERCIAL	43,879	42,401	21,200	21,200	21,200	42,401	-	42,401
CONSUMPTION RESIDENTIAL	37,435	48,000	13,318	34,882	24,000	37,318	10,882	30,600
CONSUMPTION COMMERCIAL	29,575	39,600	13,725	25,875	15,000	28,725	10,875	31,580
PENALTIES ON USER FEES	23,521	20,400	9,136	11,264	11,400	20,536	(136)	20,400
CONNECTION FEES	38,000	6,000	1,200	4,800	5,400	8,600	(600)	6,000
INTEREST ON INVESTMENTS	14,872	10,852	2,877	8,175	2,443	5,120	5,732	4,888
TRANSFER FEES	8,081	4,895	1,384	3,631	2,331	3,695	1,300	3,996
PLAN REVIEW FEES	2,250	1,500	1,000	500	500	1,500	-	1,500
OTHER REVENUE	8,888	150	-	150	150	150	-	150
TOTAL REVENUES	1,951,951	1,924,471	938,220	986,250	957,982	1,896,203	28,268	1,892,612
'EXPENDITURES								
PAYROLL - MANAGEMENT	80,676	73,089	38,570	34,519	44,051	82,621	(9,532)	83,409
MAINTENANCE	-	0	-	-	-	-	-	0
OFFICE	41,567	48,194	23,659	24,535	24,221	47,880	314	48,991
ACCRUED LEAVE	(2,717)	4,000	(4,222)	8,222	(1,485)	(5,710)	9,710	4,000
PAYROLL SUBTOTAL	119,527	125,283	68,007	67,276	66,786	124,791	492	136,399
FICA/MEDICARE	2,047	1,928	930	998	1,147	2,077	(149)	2,251
MEDICAL INS.	44,395	53,495	19,665	33,829	21,151	40,817	12,678	44,842
EMPLOYER PERS	29,235	38,771	12,253	26,518	17,681	29,835	8,936	33,854
WORKERS COMP	118	137	1,200	(1,063)	369	1,569	(1,432)	614
SEP/IRA	453	260	73	187	82	135	125	128
UNEMPLOYMENT	-	-	-	-	-	-	-	0
OPEB EXPENSE	37,379	6,034	18,690	(12,656)	18,690	37,380	(31,346)	37,380
OTHER P/R EXP.	388	400	86	314	314	400	(0)	200
VEHICLE EXP INCL WAGES	(1,519)	(3,768)	(191)	(3,577)	(258)	(449)	(3,319)	400
BENEFIT SUBTOTAL	112,473	97,258	52,706	44,552	59,056	111,763	(11,187)	118,869
TOTAL P/R & RELATED COSTS	231,999	222,541	110,714	111,827	125,842	236,554	(10,655)	255,268
ACCOUNTING	7,216	9,300	8,041	1,259	750	8,791	509	12,500
LEGAL	11,182	15,900	5,820	10,280	10,280	15,900	0	18,500
LEGAL LABOR NEGOTIATIONS	-	2,240	-	2,240	2,240	2,240	-	84
ENGINEERING & SURVEYING	1,569	208,250	1,264	204,986	185,622	186,886	39,364	6,250
DCLTSA #1 PRO-RATA M & O	891,399	817,300	342,895	474,405	408,650	751,545	65,755	737,940
DCLTSA CAP PLAN (ASSESS)	405,228	456,072	227,036	229,036	229,036	456,072	-	486,648
BAD DEBTS	15,982	5,540	-	5,540	5,540	5,540	0	13,202
BANK CHARGES	30,591	28,860	14,762	14,098	14,698	29,480	(600)	31,191
BUILDING REPAIR & MAINT.	1,552	226	938	(712)	348	1,285	(1,059)	31,419
BUSINESS MEALS	-	-	-	-	-	-	-	-
COMPUTER EXPENSE	16,411	16,930	11,258	5,672	5,672	16,930	0	18,696
DUES & SUBSCRIPTIONS	1,377	1,591	1,138	453	214	1,352	239	4,346
EQUIP. SUPPLIES & R&M	133,121	173,787	58,844	115,142	102,183	160,828	12,959	173,787
EQUIPMENT RENTAL	1,789	3,490	2,050	1,440	1,339	3,389	101	3,847
SECURITY EXPENSE	6,609	7,120	3,302	3,818	3,277	6,579	541	7,120
INSURANCE AND BONDS	19,171	19,416	21,452	(2,038)	-	21,452	(2,036)	22,327
INVENTORY PARTS	484	500	-	500	500	500	-	500
MISCELLANEOUS EXP.	6,884	3,800	8,427	(2,827)	1,725	8,152	(4,552)	4,600
OFFICE JANITORIAL	4,531	2,484	1,813	651	1,848	3,661	(1,197)	4,392
FACILITIES RENT	23,321	22,499	12,685	9,834	9,834	22,499	(0)	22,799
OFFICE SUPPLIES	5,685	7,410	2,322	5,088	5,136	7,480	(50)	7,288
PERMITS & FEES	380	405	381	24	24	405	(0)	405
POSTAGE	3,729	4,440	2,220	2,220	2,368	4,585	(148)	4,625
PUBLICATION CHARGES	1,250	990	54	936	440	494	496	1,590
INTEREST	12	-	20	(20)	15	35	(35)	35
SWR FLOW MANAGEMENT	-	-	-	-	-	-	-	-
TELEPHONE	1,856	1,674	956	718	827	1,783	(109)	1,524
TRAINING & SEMINARS	353	5,874	1,484	4,411	2,500	3,984	1,911	5,874
TRAVEL	-	3,482	697	2,765	700	1,397	2,085	3,462
TRUSTEE FEES	11,700	11,700	5,850	5,850	5,850	11,700	-	12,600
UNIFORM EXPENSE	216	97	105	(8)	9	114	(17)	97
UTILITIES - GAS/ELECTRIC	15,210	17,606	9,264	8,342	8,342	17,808	0	23,518
SUBTOTAL EXPENSES	1,850,804	2,069,283	853,348	1,215,935	1,115,810	1,969,168	103,443	1,924,513
CAPITAL OUTLAY	18,357	40,000	110,382	(70,382)	5,000	115,382	(75,382)	188,500
LOSS/GAIN ON DISPOSALS	-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE	69,663	70,164	32,233	37,931	29,201	61,434	8,730	70,164
PROCEEDS ON SALE OF EQUIP	-	-	-	-	-	-	-	-
DEVELOPER CAPITAL CONTRIB	-	-	-	-	-	-	-	-
ADD BACK DEPR	(69,663)	(70,164)	(32,233)	(37,931)	(29,201)	(61,434)	(8,730)	(70,164)
ADJUST TO CASH FLOW	56,620	-	32,232	(32,232)	54,891	(22,659)	22,659	-
TOTAL EXPENDITURES	1,810,540	2,109,283	965,963	1,113,320	1,065,919	2,081,881	50,720	2,113,013
NET CASH INCR./DECR.	341,410	(184,812)	(77,742)	-	(107,937)	(185,678)	(22,451)	(220,401)

SEWER

KGID SEWER FUND BUDGET WORKSHEET 2021/22							4/1/2022	
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
PRIOR PERIOD ADJUSTMENT								
AVAIL. CASH - BEGINNING	4,070,806	4,324,746	4,412,016		-	4,412,016		4,246,336
AVAILABLE CASH - END	4,412,016	4,139,933	4,354,274			4,246,336		4,025,937
RESERVE ADDITIONS	0	-	0	-	0	-		4,700
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	0	-	0	-	0	-		4,700
TOTAL RESTRICTED CASH	0	0	0	-	-	-	-	4,700

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2021/22

4/1/2022

	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
REVENUES								
USER FEES	420,820	421,560	210,700	210,860	210,870	421,570	(10)	421,560
COMMERCIAL USER FEES	38,970	39,240	19,485	19,755	19,820	39,105	135	38,970
PENALTIES ON USER FEES	6,988	6,408	2,845	3,563	3,516	6,361	47	6,408
INTEREST ON INVESTMENTS	3,778	2,466	830	1,836	611	1,441	1,025	1,222
TRANSFER FEE	1,448	1,215	317	898	567	884	331	972
GRANT REVENUE	-	-	0	-	0	-	-	120,000
OTHER	3,293	5,026	0	5,026	5,026	5,026	-	26
GAIN ON DISPOSAL OF ASSET	-	-	0	-	0	-	-	-
TOTAL REVENUES	475,395	475,915	234,178	241,737	240,210	474,367	1,528	589,168
EXPENDITURES								
PAYROLL - MANAGEMENT	34,984	31,566	16,771	14,795	19,526	36,297	(4,731)	36,889
MAINTENANCE	36,809	48,514	14,847	31,887	18,455	33,102	13,412	46,286
OFFICE	20,783	24,097	11,829	12,268	12,111	23,940	157	24,497
ACCRUED LEAVE	(6,751)	2,000	2,081	4,061	(554)	2,616	4,616	2,000
PAYROLL SUBTOTAL	86,835	104,177	41,188	62,891	49,537	99,723	13,454	109,432
FICA/MEDICARE	1,263	1,510	588	922	752	1,340	170	1,612
MEDICAL INS.	41,748	48,510	15,784	30,748	20,232	35,996	10,514	43,067
EMPLOYER PERS	19,082	25,982	9,138	16,846	12,711	21,847	4,135	27,091
SIIS	741	826	981	(158)	958	1,937	(1,111)	1,151
SEP/IRA	359	167	40	127	23	63	104	48
UNEMPLOYMENT	0	0	0	-	-	-	-	0
OPEB EXPENSE	31,149	8,021	15,575	(7,554)	15,575	31,150	(23,129)	31,150
OTHER P/R EXP	237	100	182	(82)	12	194	(84)	300
CAR ALLOW INCL WAGES	(557)	(596)	(3)	(593)	(50)	(53)	(543)	50
BENEFITS SUBTOTAL	94,022	82,619	42,282	40,257	50,262	82,628	(8,411)	104,369
TOTAL P/R & RELATED COSTS	179,857	186,896	83,448	103,248	99,799	183,260	4,043	213,801
ACCOUNTING	1,203	1,550	1,340	210	210	1,550	(0)	2,100
LEGAL	2,824	2,650	1,599	1,051	1,200	2,789	(149)	2,750
LEGAL LABOR NEGOTIATIONS	-	2,520	-	2,520	2,520	2,520	-	95
ENGINEERING & SURVEYING	262	500	98	402	2,500	2,598	(2,098)	500
SNOW REMOVAL PLOWING	190,963	675,000	217,828	457,172	100,000	317,828	357,172	675,000
SNOW REMOVAL SANDING	20,277	75,000	10,406	64,594	15,000	25,406	49,594	75,000
SNOW REMOVAL ANTI/DE ICING	2,274	6,600	0	6,600	2,500	2,500	4,100	8,600
BAD DEBTS	6,218	1,348	0	1,348	1,348	1,348	(0)	3,211
BANK CHARGES	7,450	7,020	3,621	3,399	3,379	7,000	20	7,587
BUILDING REPAIRS/MAINT	257	80	158	(76)	153	309	(229)	5,276
BUSINESS MEALS	0	-	0	-	0	-	-	-
COMPUTER EXPENSE	4,059	4,382	2,499	1,883	1,910	4,437	(55)	4,634
DUES AND SUBSCRIPTIONS	282	327	198	128	102	301	26	685
EQUIPMENT SUPPLIES & MAINT	34	700	3	697	897	700	(0)	700
EQUIPMENT RENTAL	363	759	483	298	369	832	(73)	832
FIELD SUPPLIES/TOOLS/SIGN	6,804	9,000	0	9,000	8,997	8,997	3	10,000
SECURITY	18	-	4	(4)	10	14	(14)	18
INSURANCE AND BONDS	3,197	3,236	3,575	(339)	6	3,581	(345)	3,721
MISCELLANEOUS	1,461	5,800	1,912	3,888	3,688	-	5,800	5,800
OFFICE JANITORIAL	755	411	302	108	312	614	(204)	732
FACILITIES RENT	3,720	3,750	2,111	1,639	1,839	3,750	0	3,800
OFFICE SUPPLIES	1,035	1,363	415	948	958	1,373	(10)	1,339
PERMITS AND FEES	583	688	564	104	104	688	0	688
POSTAGE	909	1,080	540	540	540	1,080	-	1,125
PUBLICATION CHARGES	1,062	2,195	677	1,486	323	999	1,166	2,265
SAFETY EQUIPMENT	101	-	40	(40)	0	40	(40)	100
TELEPHONE	232	189	96	73	78	174	(5)	144
TRAINING & SEMINARS	143	2,852	635	2,218	2,218	2,853	(1)	852
TRAVEL	0	1,984	215	1,769	1,783	1,988	(14)	1,984
TRUSTEE FEES	1,950	1,950	975	975	975	1,950	-	2,100
UNIFORM EXPENSE	523	727	377	350	350	727	(0)	727
UTILITIES	533	633	286	347	399	685	(52)	971
VEHICLE EXPENSE FUEL/OIL	5,228	12,641	2,572	10,069	10,076	12,548	(7)	12,436
VEHICLE EXPENSE R&M	3,009	6,500	743	5,757	5,757	6,500	(0)	7,852
INTEREST EXPENSE	0	-	3	(3)	6	9	(9)	10
TOTAL OPERATING EXP.	449,674	1,019,869	337,702	682,167	289,805	602,039	416,418	1,055,214
CAPITAL OUTLAY	650	155,000	10,000	145,000	5,000	15,000	140,000	456,250
CONTINGENCY	-	35,246	-	35,246	8,247	8,247	26,999	45,344
ADJUST TO CASH FLOW	(24,442)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	426,782	1,210,105	347,702	862,403	283,152	625,286	585,416	1,556,808
NET GAIN OR LOSS	49,613	(734,190)	(113,524)	(620,666)	(42,942)	(150,899)	(583,889)	(967,650)
OPENING FUND BALANCE	1,156,530	1,002,949	1,206,143			1,206,143		1,055,244
ENDING FUND BALANCE	1,206,143	268,759	1,092,619			1,055,244		87,594

SNOW

KGID SNOW FUND BUDGET WORKSHEET 2021/22								4/1/2022
	ACTUAL 20/21	BUDGET 21/22	1ST 6 MOS. ACTUAL	(OVER)/ UNDER	PROJECT 2ND 6 MOS.	PROJECT 21/22 TOTAL	(OVER)/ UNDER	PROPOSED BUDGET 22/23
RESERVE ADDITIONS	0	-	0	-	0	-		83,951
LESS RESERVE USE	0	-	-	-	0	0		-
NET RESERVE BALANCE	0	-	0	-	0	-		83,951
TOTAL RESTRICTED CASH	0	0	0	-	-	-	-	83,951

PAYROLL

KGID PAYROLL CALCULATIONS 2021/22 - WITH 3% CPI INCREASE/2% MERIT INCREASE							
	2021/2022 BASE	INCREASE OF 3.00%	2022/2023 TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Water Department							
Water Operator 100% PERS Paid							
JE - Base Rate-\$32.21/hr	66,997	2,010	69,007		69,007		
JE - Standby Rate 1664hrs 12.5% base \$4.03/hr	6,700	201	6,901		6,901		
JE - In Charge Pay 10% premium of regular pay - 4wks	515	15	530		530		
JE - Overtime- 52hrs = 4/wk	2,512	75	2,587		2,587		
JE - Call Back - Field - 76 = 6/wk	3,789	113	3,882		3,882		
JE - Call Back - Laptop - OT on base 26hrs = 2/wk	1,256	38	1,294		1,294		
Subtotal	81,749	2,462	84,201		84,201		
ME - Base Rate-\$26.53/hr	55,182	1,655	56,837		56,837		
ME - Special Skills (0)	-	-	-		-		
ME - Standby Rate 1664hrs 12.5% base \$3.32/hr	5,518	166	5,684		5,684		
ME - In Charge Pay 10% premium of regular pay -	-	-	-		-		
ME - Overtime- 52hrs = 4/wk	2,089	62	2,131		2,131		
ME - Call Back - Field - 76 = 6/wk	3,104	93	3,197		3,197		
ME - Call Back - Laptop - OT on base 26hrs = 2/wk	1,035	31	1,066		1,066		
Subtotal	65,908	2,007	68,915		68,915		
DM - Base Rate-\$23.41/hr	48,883	1,461	50,154		50,154		
DM - Special Skills (0)	-	-	-		-		
DM - Overtime- 52hrs = 4/wk	1,826	55	1,881		1,881		
Subtotal	50,519	1,516	52,035		52,035		
Water Operator 50%/50% PERS							
BM - Base Rate-\$32.48/hr	67,658	2,027	69,685		69,685		
BM - Special Skills (6%) 1.80 Reg Rate \$30.04/hr	4,054	122	4,175		4,175		
BM - Standby Rate 1664hrs 12.5% base \$4.06/hr	6,756	203	6,959		6,959		
BM - In Charge Pay 10% premium of regular pay -	-	-	-		-		
BM - Overtime- 52hrs = 4/wk	2,533	76	2,609		2,609		
BM - Call Back - Field - 76 = 6/wk	3,800	114	3,914		3,914		
BM - Call Back - Laptop - OT on base 26hrs = 2/wk	1,267	38	1,305		1,305		
Subtotal	85,968	2,580	88,548		88,548		
SM - Base Rate-\$33.81/hr	70,325	3,516	73,841		73,841		
SM - Special Skills (7.5%) 2.54 Reg Rate \$38.35/hr	5,274	284	5,538		5,538		
SM - Standby Rate 1664hrs 12.5% base \$4.23/hr	7,032	352	7,384		7,384		
SM - In Charge Pay 10% premium of regular pay -	-	-	-		-		
SM - Overtime- 52hrs = 4/wk	2,835	142	2,977		2,977		
SM - Call Back - Field - 76 = 6/wk	4,253	213	4,466		4,466		
SM - Call Back - Laptop - OT on base 26hrs = 2/wk	1,418	71	1,489		1,489		
Subtotal	91,137	4,558	95,695		95,695		
Award Budget 1% Total Base Wages	-	3,194	3,194		3,194		
Subtotal	-	3,194	3,194		3,194		
TOTAL WATER OPERATORS							
Base Rate-\$33.81/hr	308,765	10,688	319,424	-	319,424	-	
Special Skills	8,328	385	9,714		9,714		
Standby Rate 6666HRS AT 12.5%	26,006	921	26,927		26,927		
In Charge Pay 10% premium of regular pay	515	15	530		530		
Overtime- 208hrs regular pay	11,775	410	12,185		12,185		
Award Budget 1%	-	3,194	3,194		3,194		
Call Back - Field - 312hrs on regular pay	14,926	533	15,459		15,459		
Call Back - Laptop - 104hrs on base pay	4,976	178	5,154		5,154		
Total Water Dept	378,281	16,306	392,587	-	392,587	-	
Road/Snow Department							
Street Maintenance Specialist 62.5%GF;10%WF;37.5%Snow							
Base Pay at \$27.22/hr	56,818	1,699	58,317	30,518	5,832		21,869
Special Skills	-	0	0	0	0		0
Overtime - 100 hours at \$41.85 per hour	4,185	126	4,311	2,283	431		1,617
Standby time 128 hrs/wk for 12 wks @ \$3.40/hr	5,222	157	5,379	2,824	538		2,017
Total Street Maintenance Specialist @ 100% PERS	66,025	1,982	68,007	35,703	6,801		25,503
Maintenance Technician II - Base Pay at \$21.67/hr 100% Pers	45,074	1,352	46,426	24,374	4,843		17,409
Standby time 128 hrs/wk for 12 wks @ \$1.71/hr	4,163	126	4,288	2,251	429		1,608
Overtime - 100 hours at \$33.32 per hour	3,332	100	3,432	1,802	343		1,287
Total Street Maintenance Technician II @100% PERS	52,569	1,577	54,146	28,427	5,415		20,304
Award Budget 1% Total Base Wages	-	1,222	1,222	641	122		458
Award Subtotal	-	1,222	1,222	841	122		458
Total Road/Snow Department	118,594	4,761	123,375	64,771	12,338	-	48,268
Office Allocated 16%GF;40%WF;30%SF;15%SnowFund							
Accountant II at \$26.62/hr 100% PERS	55,370	1,661	57,031	8,555	22,812	17,108	8,535
Overtime 60 hrs at \$39.93	2,396	72	2,468	370	987	741	370
Utility Billing Coordinator at \$27.57/hr	57,348	1,720	59,068	8,880	23,826	17,720	8,880
Overtime 30 hrs at \$41.36	1,241	37	1,278	192	511	383	192
Administrative Clerk/Secretary \$19.14/hr 100% PERS	39,811	1,194	41,005	6,161	16,402	12,301	6,151
Overtime 30 hrs at \$28.71	881	28	887	133	355	268	133
Award Budget 1% Total Base Wages	-	1,571	1,571	238	628	471	236
Total Office	157,025	5,281	163,306	24,497	65,321	48,961	24,487
Management Allocated 16%GF; 40%WF; 30%SF; 16%SNOW							
General Manager \$167,485 annual w/100% PERS	145,000	0	145,000	21,750	58,000	43,500	21,750
General Manager \$27,938 annual In Lieu Health Benf No PERS	27,938	0	27,938	4,191	11,175	8,381	4,191

PAYROLL

KCID PAYROLL CALCULATIONS 2021/22 - WITH 3% CPI INCREASE/2% MERIT INCREASE							
	2021/2022	INCREASE OF	2022/2023	GENERAL	WATER	4/1/2022 SEWER	SNOW
	BASE	3.00%	TOTAL	FUND	FUND	FUND	FUND
Operations Super - \$108,828 annual w/100% PERS	96,809	2,804	99,713	14,957	74,785	9,871	0
Operations Super Award Budget 1% Base Salary	-	897	897	150	748	99	0
Admin. & Human Resources Super - \$68,751 annual	68,751	2,063	70,814	10,622	28,325	21,244	10,622
Admin. & Human Resources Super Award Budget 1% Base Sal	-	708	708	106	283	213	108
Total Management	338,498	6,672	345,170	51,778	173,316	83,408	38,689
TOTAL ALL WAGES & SALARIES	980,398	34,040	1,024,438	141,044	843,582	132,400	107,432
Medical Insurance - Assume 7% increase		7%					
4 Water Union Employees including depend. at \$2334/mo each	112,032	7,842	119,874		119,874		
1 Management Non Union Employee \$2328/mo (Brandon)	27,937	1,956	36,583	5,489	27,445	3,658	
2 Road/Snow Union Employee includ. depend. at \$2334/mo	56,016	3,921	59,937	31,467	5,984		22,476
3 Office Employees includ. depend. at \$2334/mo	84,024	5,882	89,906	13,486	35,962	26,972	13,486
1 Management Non Union Employees \$1362.14/mo	16,228	1,136	31,362	4,704	12,645	9,409	4,704
1 Water State/Union Employee \$986.15/mo (Byran)	11,834	828	15,712	0	15,712	0	0
Retired Employees State Mandated Contribution \$312/mo	3,744	262	4,006		4,006		
Retired Employees State Mandated Contribution \$1246.67/mo	14,980	1,047	16,007	2,401	8,403	4,802	2,401
Total Medical Insurance	328,773	22,874	373,397	67,647	227,941	44,842	43,087
Retirement PERS at 16.5%/29.75% of Base, Special Skills & Star	16.50%						
Water Dept. 0:100:0:0 (2)	178,656		27,692		27,692		
Water Dept. 0:100:0:0 100% Employer paid (3)	193,757		57,643		57,643		
Road Dept. 52.5:10:0:37.5 50/50 PERS	0		0	0	0		0
Road Dept. 52.5:10:0:37.5 100% PERS	114,410		34,037	17,869	3,404		12,764
GM 100% Employer paid	145,000		43,138	6,471	17,255	12,841	8,471
Admin & Human Resources Super 50/50 PERS	70,814		10,878	1,646	4,390	3,284	1,646
Ops Super 100% Employer paid	99,713		29,665	4,450	22,249	2,966	0
Office 15:40:30:15 Accountant II, Admin/Sec. 100% Employer Paid	98,035		28,675	4,301	11,470	6,603	4,301
Office 15:40:30:15 Utility Billing Coordinator	58,066		9,008	1,351	3,803	2,703	1,351
Trustees (4) 100% Employer Paid	37,500		11,158	558	6,694	3,347	558
Total PERS	886,951	0	251,890	36,646	154,399	33,854	27,091
Sep/ra at .325% for ER only,	0.33%						
Water Dept on 0:100:0:0	0		0		0		
Water Dept. 100% PERS on 0:100:0:0	175,997		672		572		
Road Dept. 52.5:10:0:37.5 Employer paid	0		0	0	0		0
Road Dept. 52.5:10:0:37.5	0		0	0	0		0
Management 15:40:30:15	0		0	0	0	0	0
Management 15:75:10:00	98,713		324	49	243	32	0
Office 15:40:30:15 Accountant II, Admin/Secretary	98,035		319	48	127	96	48
Office 15:40:30:15 Utility Billing Coordinator	0		0	0	0	0	0
Total Sep/ra	373,745		1,215	97	942	128	48
Fica at 6.2% of all non-PERS Wages & Salaries	6.20%						
1 Trustee - \$8,400 at 6.2% 5:60:30:5	8,400		521	26	312	157	26
Total Fica	8,400		621	26	312	167	26
Total Retirement			253,726	36,770	155,654	34,140	27,165
Medicare	1.45%						
6 Water Employees at 1.45%	392,587		5,693		5,693		
Trustees - \$42,000 at 1.45%	42,000		609	30	365	184	30
3 Office Employees + Management at 1.45%	407,786		5,813	887	2,365	1,774	887
Operations Supervisor at 1.45%	100,710		1,460	219	1,095	148	0
2 Road/Snow Employee at 1.45%	123,375		1,789	939	179		671
Total Medicare	1,066,438		15,464	2,076	9,697	2,105	1,588
Worker's Comp. Limit \$38,000 per employee	Rate	Amount					
Water Dept. 0:100:0:0	0.0338	180,000	6,084		6,084		
Street Maintenance Specialist & Maint. Tech I 52.5:10:0:37.5	0.0338	72,000	2,434	1,278	243		913
Management 15:40:30:15	0.0338	36,000	1,217	183	487	364	183
Office & Management 15:40:30:15	0.0023	144,000	331	50	132	89	50
Operations Supervisor 15:75:10:00	0.0338	36,000	1,217	183	913	121	0
Trustees at \$9,000/yr x 5 = \$42,000	0.0023	42,000	87	5	58	30	5
Total Worker's Comp.			11,380	1,698	7,917	814	1,161
Uniforms and safety gear (separate line item on worksheets)							
Boot/Safety glasses allowance \$300 per field employee	2400		2,400	360	1,785	30	225
Uniforms \$170 per field empl.	1380		1,380	204	1,012	17	127
Miscellaneous Shirts, Jackets and Coveralls \$500 (6)	4000		4,000	600	2,975	50	375
Total uniforms and safety gear			7,780	1,164	5,772	97	727
SUMMARY TOTALS OF WAGES, SALARIES AND BENEFITS							
Wages & Salaries			1,024,438	141,044	843,582	132,400	107,432
Medical Insurance			373,397	67,647	227,941	44,842	43,087
Pers			251,890	36,646	154,399	33,854	27,091
Sep/ra			1,215	97	942	128	48
Fica			621	26	312	167	26
Medicare			15,464	2,076	9,697	2,105	1,588
Workers Comp			11,380	1,698	7,917	814	1,161
GRAND TOTALS			1,678,406	239,134	1,044,770	214,100	180,402

EXPENSE ALLOCATION

KGID FUND EXPENSE ALLOCATIONS 2022/2023				4/1/2022.		
	PROJECTED 2021/22	PROPOSED 2022/2023	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
Insurance/Bonds 5:60:30:5	132,258	106,743	10,037	70,657	22,327	3,721
Servline Water Loss/line Ins		33,574		33,574		
Total Insurance Expense		140,317	10,037	104,231	22,327	3,721
Legal	53,852	55,000	2,750	33,000	16,500	2,750
Accounting/Audit 5:60:30:5	29,474	42,000	2,100	25,200	12,600	2,100
Single Act Audit		0		0		
		42,000	2,100	25,200	12,600	2,100
Bank Charges 0:54:37:09	79,593	84,300	0	45,522	31,191	7,587
Bank Charges wire/usbank		174		174		
Totals		84,474	0	45,696	31,191	7,587
Office Supplies						
160 Pineridge/ 298 Kingsbury		511	511			
Billing 0:54:37:09	0	4,500	0	2,430	1,865	405
Other 5:60:30:5	0	19,302	1,565	11,202	5,601	934
Totals	24,310	24,313	2,076	13,632	7,266	1,339
Postage (general) 0:54:37:09	12,484	12,500	-	6,750	4,625	1,125
Telephone 5:60:30:5 Office		2,880	144	1,728	864	144
Telephone 0:100:0:0 Shop		14,040		14,040		
Telephone 0:0:100:0 Sewer		660			660	
Total Telephone	18,133	17,580	144	15,768	1,524	144
Vehicle Exp FUEL/OIL. 10:0:80:10	116,357	116,357	11,636	93,086	0	11,636
Sweeper Brooms pallet		0	0			0
Backhoe Tires		0	0	0		0
Water Veh. Tires		4,000	400	3,200		400
Road Crew Veh Tires		4,000	400	3,200		400
Total Vehicle Exp/Fuel/Tires		124,357	12,436	99,486	0	12,436
Vehicle Exp. R&M 10:0:80:10	39,259	24,759	2,476	19,807	0	2,476
Sweeper R&M 50:0:0:50		6,500	1,625			4,875
Sterling Dump Truck 0025 R&M		1,500	500	600		501
Vactor R&M 50:50:0:0		8,000	4,000	4,000		
Total Vehicle R&M		40,759	8,601	24,307	0	7,852
Facilities Rent 5:60:30:5	74,815	75,997	3,800	45,598	22,799	3,800
Trustee Fees 5:60:30:5	39,000	42,000	2,100	25,200	12,600	2,100
Janitorial 5:60:30:5	20,958	21,066	7,158	8,784	4,392	732
Training and Seminars						
Water 0:0:100:0		13,500		13,500		
Roads 100:0:0:0		4,000	4,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		0				0
Billing 0:54:37:09		1,400		756	518	126
General 5:60:30:5		14,520	726	8,712	4,356	726
Totals	25,775	34,420	4,726	22,968	5,874	852
Travel						
Water 0:0:100:0		9,000		9,000		
Roads 100:0:0:0		2,000	2,000			
Sewer 0:0:100:0		1,000			1,000	
Snow 0:0:0:100		1,500				1,500
Billing 0:54:37:09		2,600		1,404	962	234
Other 5:60:30:5		5,000	250	3,000	1,500	250
Totals	12,535	21,100	2,250	13,404	3,462	1,984
Computer Exp. 5:60:30:5	70,568	79,392	2,695	53,366	18,696	4,634
Utilities						
298 Kingsbury & 160 Pineridge		12,718	12,718			
Office 5:60:30:5		19,432	972	11,659	5,830	971
Water 0:100:0:0		185,120		185,120		
Sewer 0:0:100:0		17,688			17,688	
Total Utilities	216,165	234,958	13,690	196,779	23,518	971
TOTAL		1,060,232	74,562	734,170	187,374	54,127

COMPUTER EXP

KGID COMPUTER EXPENSE FY 2021/2022		4/1/2022			
	TOTAL	GENERAL FUND	WATER FUND	SEWER FUND	SNOW FUND
MAINTENANCE, SUPPORT & UPGRADES					
Abila/MIP Maintenance Fee	3,137	157	1,882	941	157
Springbrook Software (utility billing) maint fee	12,946		6,991	4,790	1,165
Network & Server Monitoring	15,600	750	9,000	4,500	750
Springbrook Web Payments	1,500		810	556	135
Misc. software upgrades	600	30	360	180	30
Consulting fees and support (Thunderbird)	5,000		5,000		
Micropaver Support/Maintenance	650	650			
Fixed Asset Software (Annual maint)	300	15	180	90	15
Charter (office, shop & lake station)					
Office 5:60:30:5	2,200	110	1,320	660	110
Shop & Lake Station	3,580		3,580		
Farr West GIS Hosting	4,450		2,225	2,225	
SCADA Wonderware Support/Maint ST 2	4,600		4,600		
SCADA Wonderware Support/Maint Lake	6,000		6,000		
WIN 911 Support	800		800		
Verizon Networkfleet GPS	2,508	509	1,433	160	406
Verizon Networkfleet GPS - Snow (7)	1,392				1,392
Website Hosting	2,000	100	1,200	600	100
Laptops for Office Qty. 4	4,000	200	2,400	1,200	200
Waterworth Web based licensing	5,245		3,495	1,750	
Miscellaneous hardware	3,000	150	1,800	900	150
Antivirus Updates	484	24	290	145	24
		-	-	-	-
				-	-
TOTAL COMPUTER EXPENSE	79,992	2,695	53,366	18,696	4,634

CAPITAL OUTLAY 2nd 6 mos[illegible]

Proof and Statement of Publication
AD #: 23872

The Record-Courier

Douglas County's Hometown Newspaper Since 1880

PO Box 648, Carson City, NV 89702
580 Mallory Way, Suite 200, Carson City, NV 89701
(775) 881-1201 FAX: (775) 887-2408

Customer Account #: 4409

Legal Account
KINGSBURY GID

PO BOX 2220
STATELINE, NV 89449

Jodi Lynn Dark says:
That she is a legal clerk of the
Record Courier a newspaper published
Thursday and Saturday
at Gardnerville, in the State of Nevada.

Copy Line

5/4 RC KGID Tentative Budget

PO #:

AD #: 23872

of which a copy is hereto attached, was published
in said newspaper for the full required period of 1
time(s) commencing on **5/4/2022**
and ending on, **5/4/2022**
all days inclusive.

Signed:

Jodi Lynn Dark

Statement:

Date	Amount	Balance
5/4/22	116.00	116.00

**NOTICE OF PUBLIC HEARING ON
TENTATIVE BUDGET OF
KINGSBURY GENERAL
IMPROVEMENT DISTRICT
2022-2023**

Notice is hereby given that on Tuesday, May 17, 2022, beginning at 5 p.m. the Board of Trustees of Kingsbury General Improvement District will hold a public hearing on the tentative budget for fiscal year 2022/2023 prior to adopting a final budget. The public hearing will be held at the Kingsbury General Improvement District's offices located at 255 Kingsbury Grade, Stateline, NV.

The tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Nevada Dept. of Taxation. Copies of the tentative budget are on file and available for public inspection at the KGID office, at the office of the Douglas County Clerk in Minden, NV, and at the Nevada Dept. of Taxation in Carson City, NV. KGID may be contacted at 775 588-3548.

Mitchell S Dion, General Manager
May 4, 2022

Pub Date: May 4, 2022
Ad # 23872



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <https://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

Call Center: (866) 962-3707

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

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

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

April 21, 2022

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

Re: Tentative Budget – Fiscal Year 2022-2023

Dear Mr. Dion:

The Department of Taxation has examined your fiscal year 2022-23 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

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

Sincerely,

Ande Thorpe, Budget Analyst
Local Government Finance
Division of Local Government Services
Department of Taxation

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 82nd Session; February 1, 2023 to May 31, 2023

1. Activity: REGULATORY FORUM & FINANCIAL ASSISTANCE

2. Funding Source: GENERAL FUND

3. Transportation	\$ <u>117</u>
4. Lodging and meals	\$ <u>-</u>
5. Salaries and Wages	\$ <u>4,400</u>
6. Compensation to lobbyists	\$ <u>-</u>
7. Entertainment	\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>-</u>
Total	\$ <u>4,517</u>

Entity: KINGSBURY GENERAL IMPROVEMENT DISTRICT

Budget Year 2022-2023

Page: 18
Schedule 30

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

TITLE: Approval of Summit Plumbing Repair to Sewer Collection line
For Discussion and Possible Action. Discussion and approval for the repair to sewer collection line by Summit Plumbing for \$5,403.98

MEETING DATE: May 17, 2022

PREPARED BY: Mitchell S. Dion, General Manager

RECOMMENDED ACTION: Approve the repair to the sewer collection line by Summit Plumbing for \$5,403.98 authorizing the General Manager to execute the contract.

BACKGROUND INFORMATION: On April 25th, 2022, we experienced a sewerage system backup at the end of Daggett Way. Summit Plumbing responded and with extensive root cutting was able to re-establish flow. Upon inspection with camera, it was revealed that the pipeline is seriously breached by roots and integrity of the line is compromised beyond in situ solutions.

Summit Plumbing provided a proposal which exceeds the purchase authority of the General Manager; therefore, it is presented for approval. Summit Plumbing has specific knowledge of this site due to making the earlier repairs, therefore alternative bids were not pursued. A permanent repair for this site is necessary but the line is working and will continue to work until roots clog the line again.

Fiscal Impact: The balance remaining within the Sewer O&M account is anticipated to be approximately \$10k pending normal monthly expenses. This expense is necessary to avoid repetitive maintenance services calls and possibly avoid a sewer release.

INCLUDED:

Attachment A – Summit Plumbing Proposal

Fund impacted by above action:

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



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

PROPOSAL

Date: May 9, 2022

Proposal Submitted To:
KINGSBURY GENERAL IMP. DIST.
P.O. BOX 2220
STATELINE, NV. 89449

Address of Job Site:
BETWEEN MANHOLE M2-4 AND
M2-3

We hereby propose to excavate down 8 feet and cut out a section of 8" pipe where a 4" lateral was tied in. We will install an 8x4 SDR 35 wye and tie back into the main using 8" max adaptors. We will backfill, clean up and re-camera the line.

Total price of bid including labor, material, and tax: \$5,403.98
(Five Thousand Four Hundred Three Dollars and 98/100)

General Engineering License A15. A7 #58527
Limit: \$750.000
Drill Wells, Install Pumps, Pressure Tanks License
C23 #0076730 Limit \$10,000.00

Plumbing & Heating License C1 #50252
Limit: \$750.000
California License #827733

Payments to be made as follows: Due upon completion of the job.

NOTE – We may withdraw this proposal if not accepted within **7 days** due to material costs changing weekly. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above this estimate.

Date

5/9/2022

Paul Kearney or – Summit Plumbing Co., LLC
Jeremy Weston

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Please sign and return the original to our office.

Date

Authorized Signature

MEMO TO: Kingsbury GID Board of Trustees

FROM: Mitchell S. Dion, General Manager

SUBJECT: General Manager's Report for the meeting of May 17, 2022

Programs:

Erosion control walls continue to be a topic requiring resolution. Responsibility for some is clear (being KGID) others a little vague. We are conducting an inventory and rating the ones which we have responsibility and intend to have repairs done where the road traffic may be impacted. Finding a funding source to repair or replace these is the main challenge.

The Engineering RFQ resulted in eight submissions. Interviews are pending. It is the objective to enter into contracts with multiple firms to ensure we fulfill the competitive requirements required in some grant programs.

The waterline and road improvement project will start first week of June and be completed by September. A flier for the neighborhoods has been prepared and will be distributed next week.

The 2022 Consumer Confidence Report (Calendar year 2021) was completed and being distributed.

The future of Building 255 Kingbury continues to be challenged. Recently, the Douglas County Commissioners overturned their previous decision, it will now go to judicial review, and it seems probable that the review may determine that the Commissioners failed to meet the standards needed to reverse their earlier determination.

Reserve fund policy committee conducted one meeting. A draft policy was reviewed, edited and guidance provided for refinement. We anticipate one more meeting is needed to finalize it.

Labor negotiations proceeded and a confidential update will be provided.

We are moving forward to bring a timely repair to the line along highway 50 which ruptured. We intend to bring a fully engineered solution as a change order and restore fire flows back to Lake Village as soon as possible while perhaps ensuring the alignment supports both the Kahle Avenue improvements and Barton Health facilities.

We postponed the date for a creek clean-up project as a customer engagement program the leafing of the brush has made traversing some of these areas too challenging to be effective in the trash removal. A Saturday morning in mid-October is likely.

The district participated in lots of training this past month, both as a group and individually. Continuing education units (CEU) are always needed and the district values training and development of the workforce.

Customers:

Customer outreach event was successful. Good attendance and nearly everyone that attended provided favorable comments. The information and various presenters was very good.

New development/redevelopment applications keep coming in. We are seeing unit sales at Sierra Colina.

Working with a collation of stakeholders to resolve the Kahle Ave road improvement, if funding is identified we may have an emergent project to pay for the replacement of that water line before construction commences. TBC is now contributing over \$700k towards the project.

Associations and outside meetings:

Attended the Annual Pool/Pact board meeting it covered both elements of the Insurance (POOL) and the Public Agency Compensation (Pact) {Risk Management and Human Resources}.

Attended a western water conference which provided an opportunity to discuss trends in the water districts such as consolidations, possible changes in water law.

Attended the Board of Director meeting of the Nevada League of Cities & Municipalities. Our priority through this effort is to obtain additional funding to augment our capital budget. They are working closely with the State to increase the visibility of GIDs. Their annual retreat is June 8 – 10 in Fallon.

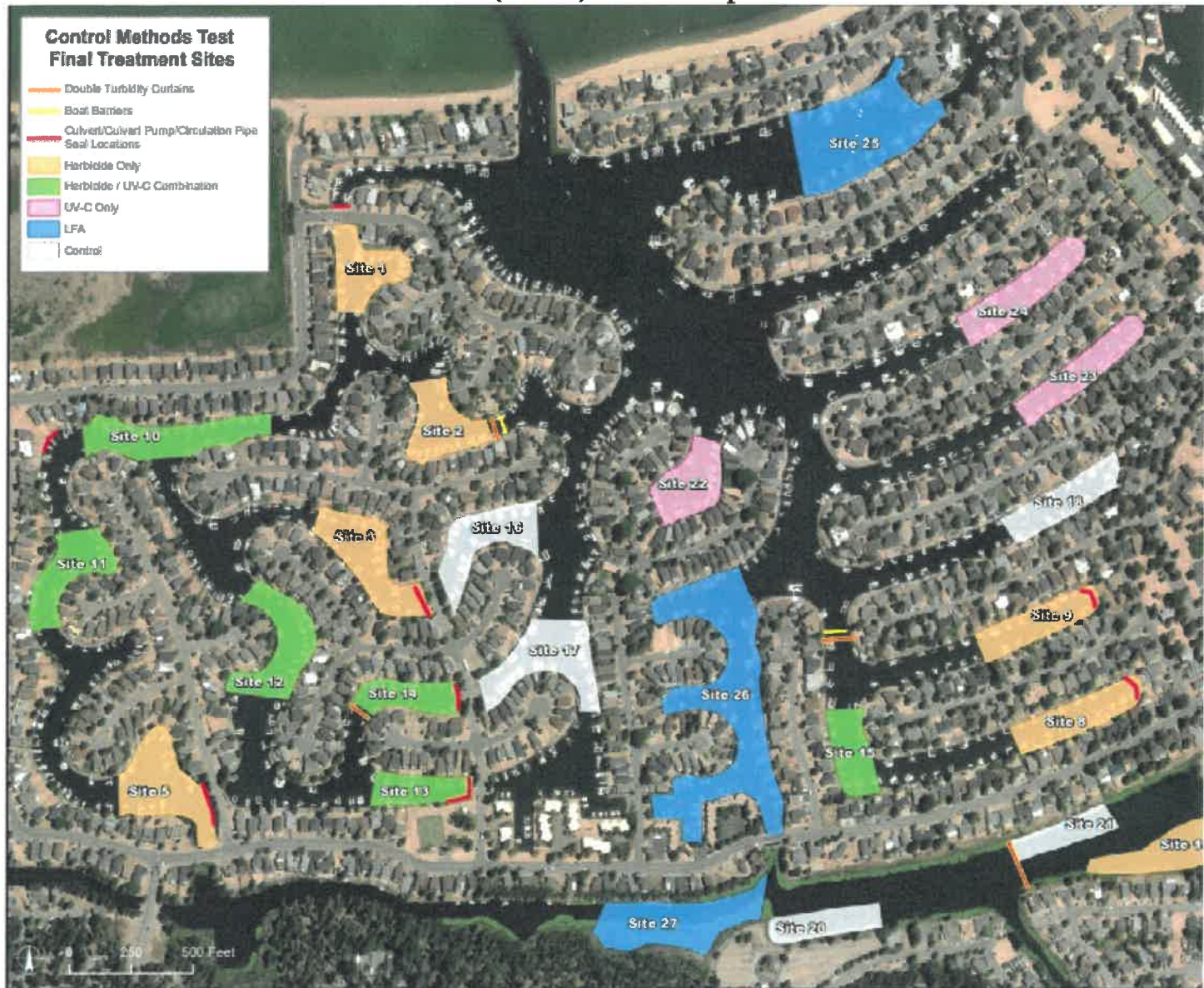
Water Resources:

Snow and precipitation in recent weeks was a slight win for the basin. The little bit so late in the season is very helpful to maintain moisture in the root zone. The Western US. Current drier weather appears to be the dominant pattern as we remain in a drought and even considering the April/May weather still has calendar year 2022 as one of the driest in the recorded history.

Currently, the lake is at 6,224.34 or about 1.3 feet above the natural rim. This is approximately 0.02 foot higher than a month ago.

Herbicide work in Tahoe Keys was rescheduled to commence on 23 May 2022. Some changes were made to the areas which they are applying the herbicides. Finally, they released updated information.

REVISED Control Methods Test (CMT) Sites Map



Future Work/In Progress/Concerns/Heads up

- Continued discussion on future district facilities Operations/Admin Center
- SCADA software replacement
- Possible finance and administration software replacement
- Future water resources
- Large outyear Capital infrastructure project finances
- Retaining wall repair and replacements

MEMO TO: Mitch Dion, General Manager

FROM: Brandon Garden, Utility Operations Superintendent

SUBJECT: **Operations Report for the meeting of May 17, 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 Desni Court.

Turn On/Offs - 6

Profiles/Leak Detects/Frozen Meters - 2

Escrow Reads/Meter Re-Reads - 7

Inspections – 8

Major Activities:

- USA's have been coming in steady and have been completed as they arrive.
- Installed new seat on the CRD at station 5, adjusted 3" Cla-Val.
- Maintenance on the 4/10 valve at Station 4.
- Exercise and maintenance of PRV Vaults throughout the District.
- The crew changed out Meter registers/transmitters at 356, 360 Mackay Court and 187 Meadow Lane.
- Fixed transmitter issues on the meters at 158,159,160,169,170 Sierra Colina.
- Replaced the battery at station 7 alarm panel.
- Worked on the HVAC system at the Lake Station.
- The crew cleaned up debris around all the pumping stations and tanks throughout the district.
- Painted over the graffiti at tank 3.
- Cashman Equipment serviced all the generator sets at pump stations.
- Posted annual Drinking Water Quality Report throughout the District.
- Snow and tree removal throughout district.
- Byran Moss and continues to spend time on connection permitting and inspections.
- All required monthly calibrations and verifications have been completed at Station 1.
- End of the month radio and manual meter reads have been done by the crew.

ROAD CREW

Major Activities

Road Report April 2022 Submitted by Cody Leyland, Road Maintenance Specialist

Delineation / signs:

Fixed/ straightened 25 guideposts, replaced 5 post and 18 snow poles. 3 street signs were also replaced that were missing from posts.

Drains:

Problem drain grates were cleared of snow and debris to allow snow melt and run off flow.

Snow Removal:

Ops yard, 160 Pine Ridge, and Station 7 were all cleaned during and after snow events.

Sweeping:

Sweeping has been taking place as the snow melts to clean up sand from snow removal and fallen pine needles. Approximately 26 yards of sand and needles were picked up in April on all roads.

Pavement Maintenance:

Road Crew has been filling cracks with the crack sealing machine on all roads planning to be resurfaced. Approximately 89 blocks have been used in the month of April.

Other:

Road crew cut more broken limbs and branches that were hanging in right of way.

TRAINING:

- All utility completed CPR and First Aid training.

Utility Operations Superintendent General:

Questions have been coming in about connection permits from property owner's looking to start projects. I have been assisting customers with district requirements along with providing information to assist with design and fire related requirements.

Confirmed delivery quantities for 2021 Waterline and Road project procurement. All items have been delivered and are stored at the Operations Yard. White Rock Construction has started hauling and staging materials for the project.

The Consumer Confidence Report has been completed and posted. Copies will be placed in monthly billing.

A sewer leak occurred at the end of Daggett Way. Summit Plumbing found a lateral tie in that has failed allowing roots to penetrate the sewer main. Summit will be providing an estimate for repairs.

Met with architect at the Operations Yard for a site walk to discuss needs and layout possibilities.

Mike Edwards, Byran Moss, Darren MGough, Joe Esenarro, and I worked non-stop for 28 hours to repair a cracked 6-inch schedule 40 PVC watermain on Desni Ct. Ten feet of main was removed and replaced along with one service connection. Four services were affected by the outage with only one full time resident residing at one of the homes. A Boil Water Order (BWO) was issued due to depressurizing the line for repairs. Two coliform samples were taken on consecutive days following the leak/repair and both have come back negative for coliform. The BWO has been rescinded.

The Water and Road Crews have patched the leak site on Desnit Ct. and Andria at the intersection of Barrett.

All state sampling and reporting is up to date and completed.

ORGANIZATIONS:

NDOT - The next Utility Coordination Meeting is scheduled for May 18th.

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	15,252,000	24,172	46,000	22,366	15,299,806	11,449,959	3,849,847	25%		13,320,000	13,367,806	1,917,847	14%
Mar-22	14,649,000	22,126	23,000	43,712	14,650,414	11,377,500	3,272,914	22%		13,000,000	13,001,414	1,623,914	12%
Apr-22	12,287,800	24,994	39,000	0	12,351,794	9,335,652	3,016,142	24%		10,790,000	10,853,994	1,518,342	14%
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	58,648,600	90,722	121,000	66,078	58,794,244	45,219,830	13,574,414	23%		51,230,000	51,375,644	6,155,814	12%

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 May 17th, 2022

Website Revision

Complete revision of website, 100% complete.

- Continuing to fine tune certain areas of the website to better fit our customer's needs.

Community Outreach and Water Conservation program for April 28th. *Spring into Action – Watershed Resiliency and Fire Preparedness* theme.

- The event was a success with over 30 engaged attendees

Rental Properties

- Reviewing leased properties with the Property Manager to make sure everything is up to par including the rents and maintenance.

Miscellaneous

- 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. Currently, evaluating so we can make the right choice
- The employees are signed up for the new 457 (deferred compensation) program with deductions from paychecks commencing on June 1st.
- Reviewed the RFQ's, for professional engineering services contracts which promote competition needed for various infrastructure projects, setting up interviews for this month

Human Resource

- Annual CPR/First aid training of personnel was conducted at all hands meeting on 4/21/22
- Completed an Advanced H.R. Representative class via zoom for (16) hours
- Identified more office items that are not being used to liquidate at auction
- Reviewing old files/boxes to dispose of duplicates etc. reducing storage
- Updating the New Trustee Reference Book (anticipated as resource for new trustee)
- Updating internal procedures some of which such as financials dated 2002 are very outdated

- Improving district wellness program, looking into different directions which we can expand
- Drafting revised RFQ for snow removal
- Posting public hearing in the paper for 2022-23 Budget on May 4th for the May 17th Budget Public Hearing

General Information

- March's billing was mailed, Wednesday, May 5th, (20) disconnect notices were mailed on May 11th.
- Recommended revision to procedures to avoid shut off notices for accounts with nominal balance due.
- Considering refund policy for balances of diminutive amounts

MEMO

To: Mitchell S. Dion, General Manager, Kingsbury GID
From: Matt Van Dyne, P.E., Principal Engineer, Farr West Engineering
Date: May 11, 2022
Re: Engineering Report for the Meeting of May 17, 2022

GENERAL

- Due to regular correspondence with the General Manager and Operations Superintendent regarding active projects, the recurring monthly meeting to review engineering efforts and projects was not held in April.
- Highway 50/Kahle Waterline:
 - Coordination with General Manager.
 - On-site meeting held with KGID, Farr West, and White Rock Construction to determine optimal location of replacement water main section.
 - NDOT encroachment permit received to complete potholing effort.
 - Based on findings of potholing, Farr West will complete design of replacement section and assist in executing a change order for the work to be completed as part of the 2021 Waterline and Road Improvement Project.
- Ponderosa MHP:
 - State Revolving Fund Pre-Application has been submitted to Nevada Division of Environmental Protection for potential funding to complete this work.
 - Initial review and preparation of a task order to perform a PER.
 - Ponderosa MHP contacting Farr West with SRF updates and requests for work. Farr West not proceeding with the MHP outside of direction and work with/through KGID.
- State Revolving Fund Pre-Applications
 - General Manager requested Farr West assistance to complete five pre-applications:
 - Ponderosa MHP Consolidation
 - Maryanne Water Main Replacement
 - Summit Water Main Replacement
 - Squaw Water Main Replacement
 - Market Street Lift Station Replacement
- Terrace View Easement
 - General Manager requested Farr West's assistance to prepare an easement legal and exhibit documentation for an upcoming storm drain improvement project. Farr West's survey department will prepare the easement documentation and provide it to KGID.

PROJECTS

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

- No additional submittals have been provided since the review completed by Farr West on Tuesday March 29th.

- TBC and Farr West have held correspondence regarding construction scheduling and inspection need, which is anticipated to begin at the end of May.

Task Order #53: 2021 Waterline and Road Improvement Project

- Material Procurement
 - Farr West to coordinate with Western Nevada Supply and KGID on delivery schedule for placement of materials at the operations yard.
- Construction Documents
 - Material submittal reviews are in progress by Farr West.
 - Farr West is in the process of coordinating the tentative project schedule with WRC.

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 to submit to KGID for review and comment.

Task Order #57: FY 21/22 GIS

- Farr West submitted a revised scope and fee to KGID on February 16th for consideration and approval to proceed.
 - Farr West received direction to continue work on elements to correct the infrastructure in preparation for asset management functions. Farr West has continued work on linear corrections and asset information.
- Preparing maps for KGID's use within office.

Task Order #58: 2022 Sealing Project

- Award of the construction contract is anticipated at the April 19th Board meeting.
- Notice of Award and Agreement with Sierra Nevada Construction, Inc. (SNC) have been executed.
- Farr West will work with SNC to complete submittal reviews and coordinate the construction schedule.



May 16, 2022

Dear Property Owner and/or Tenant:

YOUR RATE DOLLARS AT WORK

Kingsbury GID awarded the 2022 Waterline and Road Improvement Project to White Rock Construction, INC.. The work consists of installing nearly $\frac{1}{4}$ mile of new water main in several areas with fire hydrants and new water services. The project also includes full reconstruction of the roadways for Sunflower Circle and Griffin Court and patching on Donna Way., Scott Dr., Kimberly Brooke Lane, and Tina Court. (map attached)

The planned start date is early June and completion expected in mid-September 2022.

During construction we will strive to keep traffic impacts to a minimum. However, residents should expect local detours, lane shifts, and periodic lane closures. Access to your property will always be maintained during construction. We understand that any construction activities are an imposition and will endeavor to complete this project as fast and with as little disruption as possible. The normal work hours will be 8 am to 4:30 pm, Monday through Friday (some exceptions may be required).

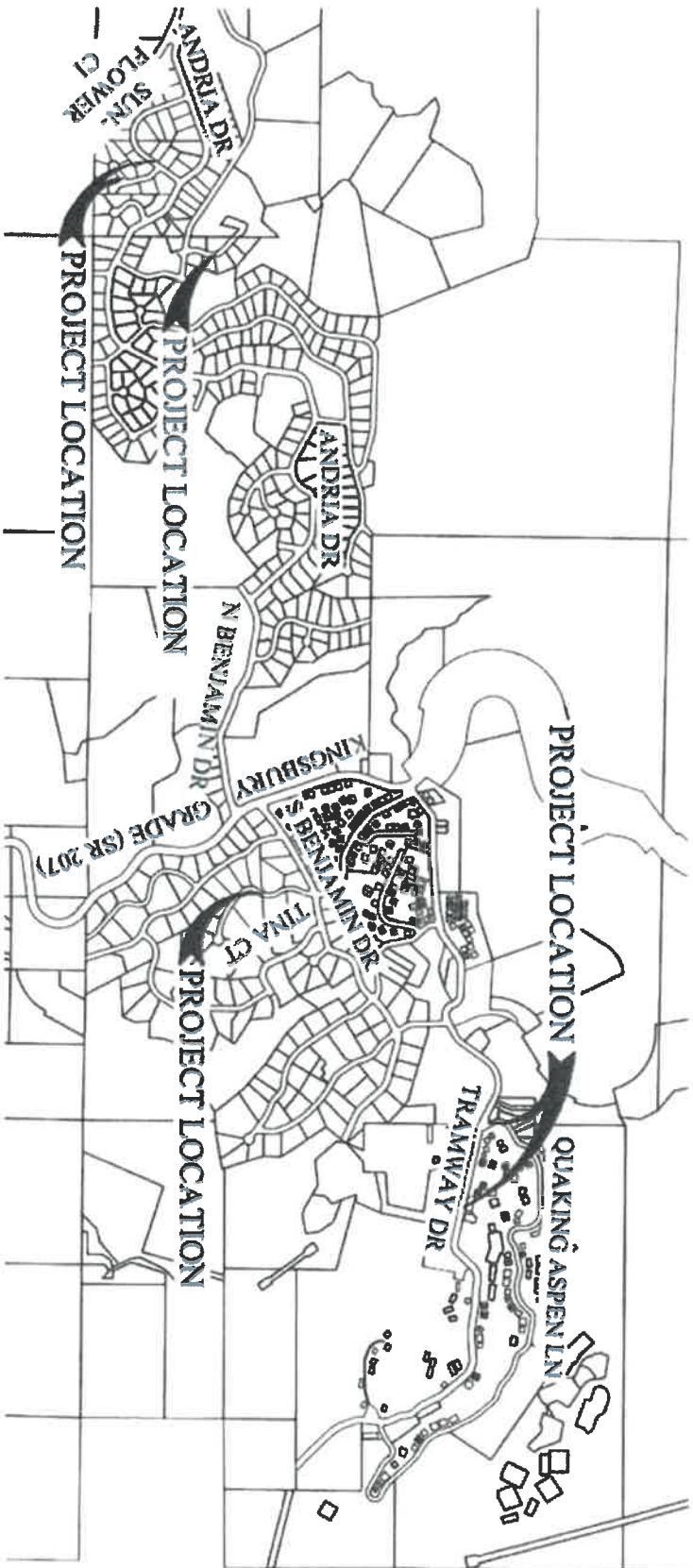
Water shut-downs will be intermittent as work progresses. Customers will be notified at least 24 hours before any planned shut-downs by White Rock Construction.

We are excited about completing this project and to let you know it is a substantial improvement and will enhance the fire protection in this area as well as improving our roads. For your safety and the safety of the workers on the job, please contact our office for questions or concerns and allow the workers on-site to remain focused on their work.

Any question or concerns should be directed to Kingsbury GID at (775) 588-3548. Feel free to stop by the office at 255 Kingsbury Grade and enjoy a cup of coffee and discuss project progression. Regular updates and a detailed map will also be posted on the District's website www.kgid.org.

Sincerely,

Kingsbury GID



VICINITY MAP
NTS





**You are Invited to the
Tahoe Water Suppliers Association
20th Anniversary Luncheon
“Defining Our Legacy - Partners in Stewardship”**

**Wednesday, June 1, 2022 / 11:30 am -1:30 pm
North Tahoe Event Center
8318 North Lake Boulevard
Kings Beach, CA, 96143**

RSVP requested before 5/20 at:
[https://www.eventbrite.com/e/](https://www.eventbrite.com/e/tahoe-water-suppliers-association-20th-anniversary-luncheon-tickets-310790421517)

[tahoe-water-suppliers-association-20th-anniversary-luncheon-tickets-310790421517](https://www.eventbrite.com/e/tahoe-water-suppliers-association-20th-anniversary-luncheon-tickets-310790421517)

EideBaily

CPAs & BUSINESS ADVISORS

March 9, 2022

Mitch Dion, District Manager
and the Board of Trustees
Kingsbury General Improvement District
PO Box 2220
Stateline, NV 89449

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

You have requested that we audit the governmental activities, the business-type activities, and fund information of the District, as of June 30, 2022, and for the year then ended, and the related notes, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

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

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

- Management's Discussion and Analysis
- Schedule of Funding Progress – OPEB
- Schedule of Changes in Net Pension Liability
- Schedule of Contributions
- Schedule of Changes in net OPEB Liability

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

Compliance with Laws and Regulations

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

Management Responsibilities

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

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

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

We also will issue a written report (Auditor's Comments) on compliance with specific requirements of Nevada Revised Statutes and the Nevada Administrative Code upon completion of our audit. However, our audit will not be directed primarily toward obtaining knowledge of such noncompliance and, therefore, no such opinion will be expressed.

Other

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

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

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

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

Provisions of Engagement Administration, Timing and Fees

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

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

Tiffany Williamson is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately September 19, 2022.

public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

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

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

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

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

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

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

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The

ASSIGNMENTS PROHIBITED

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

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

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

Respectfully,



Tiffany Williamson
Partner

RESPONSE:

This letter correctly sets forth our understanding.

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

Name: _____

Title: _____

Date: _____

2 May 22

Kingsbury General Improvement District Consumer Confidence Report – 2022 Covering Calendar Year – 2021



This brochure provides a snapshot of the water quality provided to your home during 2021. Included are details about **where** your water comes from, **what** it contains, and **how** it compares to Environmental Protection Agency (EPA) and state of Nevada standards. Although much of this report is written to comply with regulatory requirements, we are committed to providing you with reliable information. It is important to us that you are aware of the commitment and efforts made to improve our water system and water quality. To learn more, please view our website or attend any regularly scheduled meetings. **For more information please contact Brandon Garden at 775-588-3548.**

Where your water comes from:

Source Name	Source Water Type
LAKE TAHOE INTAKE STATION 1 RAW	Surface Water - Our intake is 60 feet below the surface 750 feet off-shore

We treat your water to remove several contaminants and we add disinfectant to protect you against microbial contaminants. The Safe Drinking Water Act (SDWA) requires states to develop a Source Water Assessment (SWA) for each public water supply that treats and distributes raw source water in order to identify potential contamination sources. The state has completed an assessment of our source water. For results of the source water assessment, please contact us.

Message from EPA

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons, such as those with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (800-426-4791).

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the EPA.

EPA Safe Drinking Water Hotline (800-426-4791).

What your water contains:

The sources of drinking water (both tap water and bottled water) included rivers, lakes, streams, ponds, reservoirs, springs, and

wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water before we treat it include:

Microbial contaminants, such as viruses and bacteria, may come from sewage treatment plants, septic systems, agricultural livestock operations and wildlife.

Inorganic contaminants, such as salts and metals, can be naturally-occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

Pesticides and herbicides may come from a variety of sources such as storm water run-off, agriculture, and residential users.

Radioactive contaminants, can be naturally occurring or the result of mining activity

Organic contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, may also come from gas stations, urban storm water run-off, and septic systems.

In order to ensure that tap water is safe to drink, EPA prescribes regulation which limits the number of certain contaminants in water provided by public water systems. We treat our water according to EPA's regulations. Food and Drug Administration regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Our water system tested a minimum of 8 samples per month in accordance with the Total Coliform Rule for microbiological contaminants. Coliform bacteria are usually harmless, but their presences in water can be an indication of disease-causing bacteria. When coliform bacteria are found, special follow-up tests are done to determine if harmful bacteria are present in the water supply. If this limit is exceeded, the water supplier must notify the public by newspaper, television, or radio.

Water Quality Data

How does it compare:

The following tables list all the drinking water contaminants that were detected during the 2021 calendar year. The presence of these contaminants does not necessarily indicate that the water poses a health risk. Unless noted, the data presented in the table is from testing completed January 1- December 31, 2021. The state requires monitoring for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Therefore, some of the data, is more than one year old. The bottom line is that the water provided to you by Kingsbury GID is safe.

Terms & Abbreviations

Maximum Contaminant Level Goal (MCLG): the “Goal” is the level of a contaminant in drinking water below which there is no known or expected risk to human health. MCLG’s allow for a margin of safety.

Maximum Contaminant Level (MCL): the “Maximum Allowed” MCL is the highest level of a contaminant that is allowed in drinking water. MCL’s are set as close to the MCLG’s as feasible using the best available treatment technology.

Action Level (AL): the concentration of a contaminant that, if exceeded, triggers treatment or other requirements that a water system must follow.

Treatment Technique (TT): a treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Maximum Residual Disinfectant Level (MRDL): the highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG): the level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLG’s do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Non-Detects (ND): laboratory analysis indicates that the constituent is not present.

Parts per Million (ppm) or milligrams per liter (mg/l)

Parts per Billion (ppb) or micrograms per liter (µg/l)

Picocuries per Liter (pCi/L): picocuries per liter is a measure of the radioactivity in water.

Millirems per Year (mrem/yr): measure of radiation absorbed by the body.

Million Fibers per Liter (MFL): million fibers per liter is a measure of the presence of asbestos fibers that are longer than 10 micrometers.

Nephelometric Turbidity Unit (NTU): nephelometric turbidity unit is a measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

Testing Results for KINGSBURY GID

Microbiological	Result	MCL	MCLG	Typical Source
TOTAL COLIFORM	0	0	N/A	Coliforms are bacteria that are naturally present in the environment and are used as an indicator that other, potentially harmful, bacteria may be present.

Disinfection By-Products	Monitoring Period	RAA	Range	Unit	MCL	MCLG	Typical Source
TOTAL HALOACETIC ACIDS (HAA5)	2021	8.0	4.0 - 15	ppb	60	0	By-product of drinking water disinfection
TTHM	2021	9.5	5.0 - 16	ppb	80	0	By-product of drinking water chlorination

Lead and Copper	Date	90 TH Percentile	Unit	AL	Sites Over AL	Typical Source
COPPER	2017 – 2019	0.11	ppm	1.3	0	Corrosion of household plumbing systems; Erosion of natural deposits; Leaching from wood preservatives.

Regulated Contaminants	Collection Date	Highest Value	Range	Unit	MCL	MCLG	Typical Source
ANTIMONY	8/17/2021	1	1	ppb	6	6	Discharge from petroleum refineries; fire retardants; ceramics; electronics; solder.
ARSENIC	8/17/2021	2	2	Ppb	10	0	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
BARIUM	8/17/2021	0.012	0.012	ppm	2	2	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits.
BROMATE	4/5/2021	5.6	2.0 – 5.6	ppb	10	1	By-product of drinking water disinfection
CHROMIUM	8/17/2021	2	2	Ppb	100	100	Discharge from steel and pulp mills; Erosion of natural deposits.

Secondary Contaminants	Collection Date	Highest Value	Range	Unit	SMCL	MCLG
CHLORIDE	8/17/2021	3.6	3.6	mg/L	400	
MAGNESIUM	8/17/2021	1.7	1.7	mg/L	150	
PH	8/17/2021	7.86	7.86	PH	8.5	
SODIUM	8/17/2021	6.8	6.8	mg/L	200	20
SULFATE	8/17/2021	2.1	2.1	mg/L	500	
TDS	8/17/2021	65	65	mg/L	1000	
TEMPERATURE (CENTIGRADE)	8/17/2021	21.5	21.5	C		
ZINC	8/17/2021	0.04	0.04	mg/L	5	

Health Information About Water Quality

While your water meets the EPA's standard for Lead, *if present at elevated levels* this contaminant can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Your Water System is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your drinking water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead..>

Violations

During the 2021 calendar year, KINGSBURY GID is required to include an explanation of the violation(s) in the table below and the steps taken to resolve the violation(s) with this report.

Type	Category	Analyte	Compliance Period
No Violations Occurred in the Calendar Year of 2021			

A final note about our drinking water:

Lake Tahoe is the source of our water. Due to its size, depth, clarity and being placed on the crest of the Sierras has historically been an exceptionally great source for drinking water. However, it must be protected continuously to preserve its unparalleled environmental benefits and safety as a drinking water supply. Our ability to provide this great tasting and high-quality water is the result of everyone in the watershed being responsible. Kingsbury GID has led on many erosions control and stormwater quality projects which help to ensure our water quality remains excellent. More projects are needed, but our neighbors and customers are really the first line of defense to help keep Lake Tahoe safe enough for drinking. Please remember to exercise best practices for your home and property because what goes into the storm drain will end up in our drinking water. Healthy forests and water smart landscapes work together to protect our soils and our water for the future. Look for additional information at: <https://www.kgid.org>.