

# NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **September 15, 2021** in the Chateau at 955 Fairway Boulevard, Incline Village, Nevada.

**In accordance with the Governor's Emergency Directive, all those in attendance will be required to wear a mask. Thank you, in advance, for your compliance**

- A. PLEDGE OF ALLEGIANCE\*
- B. ROLL CALL OF TRUSTEES\*
- C. INITIAL PUBLIC COMMENTS\* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA (for possible action)
- The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*
- OR-**
- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*
- E. DISTRICT GENERAL MANAGER UPDATE (for possible action) – **pages 4 - 14**
- F. REVIEW OF THE LONG RANGE CALENDAR (for possible action) – **page 15**
- G. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.
1. Treasurers Report (for possible action) – **page 16**
    - A. Payment of Bills (for possible action) (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy) (Requesting Trustee: Treasurer Michaela Tonking)
  2. Fiscal Year 2020/21 Fourth Quarter Budget Update: Fourth Quarter Financial Report Through June 30, 2021 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 17 - 46**
  3. Fiscal Year 2020/21 Fourth Quarter Budget Update: Popular CIP Status Report Through June 30, 2021 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 47 - 50**
- H. CONSENT CALENDAR (for possible action) (In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the Consent Calendar and that the matter shall be removed and addressed in the General Business section of the meeting. A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.)

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## Incline Village General Improvement District

*Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.*

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • FAX (775) 832-1122

www.yourtahoeplace.com

# NOTICE OF MEETING

Agenda for the Board Meeting of September 15, 2021 - Page 2

1. Review, discuss and possibly approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of \$8,000 (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 51 - 53**
- I. GENERAL BUSINESS (*for possible action*)
  1. Review, discuss and possibly approve augmentations to the FY2021/22 approved budget to reflect carry-over of available appropriations from the FY2020/21 capital budget to support ongoing capital improvement projects (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 54 - 57**
  2. Review, discuss, and potentially approve a scope of work for special legal counsel related to the beach deed and authorize the General Manager to execute a contract with counsel not-to-exceed \$25,000 (Requesting Staff Member: District General Counsel Joshua Nelson) – **pages 58 - 62**
  3. Review, discuss and possibly approve the District's Strategic Plan for 2021-2023 (Requesting Staff Member: District General Manager Indra Winquest) – **pages 63 - 124**
  4. Review, discuss, and possibly provide direction on next steps to further discuss and/or recommended revisions to Policy 16.1.1 Recreation Roll Policy (Requesting Staff Member: District General Manager Indra Winquest) – **pages 125 - 206**
  5. Policy 15.1.0: Accounting, Auditing and Financial Reporting, Audit Committee: Review and update from the September 2, 2021 Board Meeting – continuing discussion (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 207 - 252**
  6. Review, discuss and provide to the District General Manager: (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 253 - 309**
    - (a) Performance Evaluation (in accordance with the District General Manager's Employment Agreement, Section 7, PERFORMANCE EVALUATION)
    - (b) Merit Salary Increase  
Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 3. SALARY, subparagraph 3.3 and Section 7. PERFORMANCE EVALUATION, subparagraph 7.3)
    - (c) Contract Extension  
Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 2, TERM OF AGREEMENT)
    - (d) Phone/Technology Allowance  
Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 4, BENEFITS, subparagraph 4.4)
- J. FINAL PUBLIC COMMENTS\* - Limited to a maximum of three (3) minutes in duration.
- K. ADJOURNMENT (*for possible action*)



# NOTICE OF MEETING

Agenda for the Board Meeting of September 15, 2021 - Page 3

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, September 10, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of September 15, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website ([www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas](http://www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas))
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: [sah@ivgid.org](mailto:sah@ivgid.org)/phone # 775-832-1207)

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**Board of Trustees:** *Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Michaela Tonking.*

**Notes:** *Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (\*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas".***

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of September 15, 2021

**DATE:** September 8, 2021

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### General Manager & Board of Trustees Priority Projects & Tasks

<b>ACTION ITEM</b>	<b>TARGET DATE COMPLETION</b>	<b>RESPONSIBLE PARTY</b>	<b>STATUS</b>
Effluent Pond Lining Project	30% Design Documents anticipated mid-September 2021 to be submitted to NDEP & TRPA	GM Winqest/Director PW Underwood/ Trustee Dent	IVGID Staff received the draft basis of design memorandum in August. Jacobs is moving forward with preliminary design of Pond #2 and associated piping. 30% Design documents will be submitted mid-September 2021 to NDEP & TRPA to begin the permitting process.
Effluent Pipeline Project	Phase I ongoing	GM Winqest/ Director PW Underwood/ Trustee Dent	Evaluation of pipe material/construction method ongoing. HDR is performing the surge analysis on the pipeline to provide information to Granite Inliner.
Burnt Cedar Pool Project	Completion Date scheduled for May 2022	Engineering Manager Nelson/GM Winqest	Pool floor concrete and sidewall shotcrete have been completed. Wading pool underground piping and shotcrete has been completed. Underground contractor back on site to install new sewer line from restrooms to the CMU wall, start excavation for walking path and retaining walls, move existing forcemain and main electrical feed where they conflict with the walking path & retaining walls.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
<p><b><u>Internal Controls Project(s)</u></b>                      Review of Internal Control Policies and Procedures</p>	<p>Winter/Spring</p>	<p>Director of Finance Navazio</p>	<p>Staff continues to make progress in implementing contract management and change order process improvements; procurement card authorizations updated; reviewing internal controls with new auditors. Update provide to Audit Committee (8/10/21).</p>
<p>Consultant review of four (4) Accounting Practices – Moss Adams 2</p>	<p>Completed</p>	<p>GM Winqest/Director of Finance Navazio/Audit Committee</p>	<p>Final Report by Moss Adams presented at the 1/28/21 BOT meeting. Next steps include updating Board capitalization policy – draft presented for discussion at 4/29 BOT mtg. Recommended Capitalization Policy scheduled for 9/30 BOT mtg. (pending Moss Adams review).</p>
<p>Project &amp; Contract Consultant Review - Moss Adams 1</p>	<p>Completed</p>	<p>GM Winqest/Director of Finance Navazio</p>	<p>Final Moss Adams report presented at BOT meeting held on 1/13/21. Implementation plan for management responses presented at 3/10 BOT mtg.</p>
<p>Review of Board Policies re Budget and Fiscal Management</p> <p>Capitalization (8.1 / 9.1)                      Fund Balance / Reserves (7.1)                      Capital Program (12.1 / 13.1)</p>	<p>Sept. 2021</p>	<p>Director of Finance Navazio</p>	<p>Draft updates to Capitalization and Reserve policies completed; engaged Moss Adams to review and update Capital Program Planning and Budgeting policies – as well as peer review of capitalization policy. Target date for BOT discussion 9/30/21.</p>
<p>2020-21 Annual Audit</p>	<p>December 2021</p>	<p>Audit Committee / Director of Finance/Controller</p>	<p>Ongoing – per audit workplan schedule: Trail balances (9/24) Auditors on site (9/27 – 10/15).</p>

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Ordinance 7 GM Advisory Committee	Fall 2021	GM Winquest/Board Chairman Callicrate	Three Community Forums took place May 13 & 19, 2021. Parcel Owner Survey was active from July 1 – July 26 <sup>th</sup> , 2021. Over 2,300 completed surveys were received. Last meeting 9/7/2021. Next meeting 9/14/2021.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winquest	Updates provided to the board on 4/14/21. Board of Trustees authorized payment to the court special master in the amount of \$12,500 at the 6/9/21 BOT meeting.
Utilities Performance/Asset Management Review	Schedule for completion July 2021	GM Winquest/Board	Raftelis Finalized the Report after taking into consideration Board of Trustees comments and feedback.
2021 - 2023 Strategic Plan	Summer 2021	Senior Management Team/Board of Trustees	Draft Plan was agendaized on 6/9/2021 for Board discussion and potential feedback and direction. Staff has taken direction and presented an updated draft at the 7/13/21 meeting. Additional feedback was given and a final draft will be brought back at the 8/25 BOT Meeting.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	District has formally filed for a special use permit for utilization of the forest service parcel across from Incline High School on Village Blvd. USFS has requested additional information 7/30/21. USFS has transitioned the request to the formal review process. IVGID Staff is preparing the formal application.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Transition to Enterprise Fund Accounting for beginning 2021-22 Fiscal Year	Ongoing	GM Winqest/Director of Finance Navazio	State of Nevada, CLGF considered IVGID request in January. Staff filed Tentative Budget with Dept. of Taxation, initiating the District's transition to Enterprise Fund reporting beginning with the 2021-22 Fiscal Year. FY2021/22 Budget is on Board agenda for May 26 <sup>th</sup> .
Recreation Punch card accounting	2021-22 Budget	Director of Finance Navazio	Punch Card accounting has been adjusted for the 2021-22 fiscal year. Additional changes will be evaluated based on any revisions to Ordinance 7.
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winqest/ Director PW Underwood	Laura Whitney (USACE) shared new model agreements on 11/23. New target for completion of agreements is 10/31/21. Laura Whitney visited project site on 7/13/21. Staff is working closely with Laura Whitney to provide the required documents for funding the projects.

**IVGID Golf Courses Update**

Through August, both courses are staying on-course to meet budget for the 2021 Golf Season, even though August saw overall play decline due to the fires and smoke. The Championship Course through August is 1% higher than year-to-date play totals from the 2020 Golf Season (16,547 vs 16,438) and the Mountain Course is 3% higher (13,299 vs 12,882) than 2020 Golf Season year-to-date. Due to rounds at or slightly ahead of budget and the incremental increases for Golf fees, Revenue at the Championship Course is 8% ahead of budgeted Revenue and the Mountain Course is 12.5% behind budgeted Revenue. Both courses combined are 4.6% ahead of budgeted Revenue. Expenses are not fully vetted through August, but early indications are that both courses will be under expenses due to staffing and other expenses not needed. Both golf courses continue to get rave reviews by all golfers and this is because of the incredible job Jeff Clouthier and his crew are doing daily to provide a quality product. This was verified by a the USGA Greens representative who just finished his yearly examination of the courses. He had nothing but great things to say and once he has compiled his final report I will be providing this to the Board. Once again, as a

reminder the Mountain Course front-nine will be closing September 16 due to the much needed cart path repair project. Closing dates for the season for the Championship Course will be October 17<sup>th</sup> and October 14<sup>th</sup> for the Mountain Course, as long as the weather cooperates.

<b>STD Champ - Course Statistics</b>	
Avg. Rounds Per Day :	156
Avg. \$ Per Round:	\$ 84.16
Merchandise \$ Per Round	\$ 24.04
Total Golf Rev Per Round:	\$ 123.02

<b>STD MT - Course Statistics</b>	
Avg. Rounds Per Day:	133
Avg. \$ Per Round:	\$ 34.65
Merchandise \$ Per Round:	\$ 3.39
Total Golf Rev Per Round:	\$ 39.68

<b>STD Championship Course Rounds by Type</b>		
Type	Rounds	% of Total Rounds
PPH	5,315	32%
Play Pass	6,163	37%
Guest	1,662	10%
Non PPH	2,991	18%
Other	416	3%
<b>Total</b>	<b>16,547</b>	<b>100%</b>

<b>STD Mountain Course Rounds by Type</b>		
Type	Rounds	% of Total Rounds
PPH	5,588	42%
Play Pass	2,860	22%
Guest	1,189	9%
Non PPH	3,360	25%
Other	302	2%
<b>Total</b>	<b>13,299</b>	<b>100%</b>

### General Managers Residents Golf Advisory Committee

The Committee has officially started meeting and two meetings have been held discussing several topics, such as: sustainable financial and operations model, service levels, overall impact of golf to the community and how to communicate effectively the value of IVGID golf courses to property values in the community. At the next meeting, we will do a deep-dive into the Global Golf Report, and how this pertains to today's golf environment both nationally and here in our community. Other topics will include; providing data on the value that the Resident Golf Organizations bring to the golf courses, determining what the "operational costs" are for both golf courses, which will in turn help guide the committee through pricing and tee time availability recommendations for revisions. **Committee members are: Sharon Heider (Teesters), Will Hale (TIGC), Katherine Holland (IVGC-L), Martha Marsh (Mountain Niners), Lonny Parsons (Polo Club), Mike Cornell (At-Large), Liam Nolan (At Large), Jenny Uvira (Working Bears), IVGID – Darren Howard - Director of Golf/Community Services, Indra Winquest - District General Manager, and Kendra Wong - IVGID Trustee.** The committee will be working together over the next several months to provide recommendations that may potentially get included in the 2022-23 budget.

### Tyler Technologies Implementation Update

The Tyler project has been moving forward on a weekly basis with Staff working with the Tyler implementation team to setup, configure, and transition data and processes to the Tyler HR and Payroll platform. The IVGID finance team has structured and implemented the District's Chart of Accounts to allow the accounting of Payroll transactions to be processed within Tyler, to this point all finance transactions are still being processed in the current FMS.



It was determined with consultations from the Tyler implementation team and the District's payroll and HR team that the go-live date for Payroll should be moved from July 1<sup>st</sup> of 2021 to January 1<sup>st</sup> of 2022. This change was made to allow additional needed data export and translations from the currently used HRMS to Tyler as well allowing a simpler transition with 2021's W2s.

This change was documented through a \$0 change order executed by Tyler and the District. Staff are continuing to manage the project internally, with weekly progress meetings between the Tyler Project Manager and District implementation team. The Finance implementation is scheduled to begin November 8<sup>th</sup> 2021.

### **Key Project Updates**

*For more information on current district capital projects.*

Webpage Link:

<https://www.yourtahoeplace.com/ivgid/resources/construction-updates>

### **Risk and Resilience Assessments and Emergency Response Plan**

The America's Water Infrastructure Act (AWIA) requires preparation of Risk and Resilience Assessments (RRA) and emergency response plans (ERPs). Farr West Engineering's completed the RRA and it was submitted by the Director of Public Works to the EPA in early June 2021 to meet the required deadline. Farr West will begin the next phase of their work on the Emergency Response Plan (ERP) with a staff workshop in late July 2021. The ERP must be complete within 6 months of the RRA submittal. A contract to complete this work was authorized at the December 9, 2020 Board Meeting.

### **Utilities Management Review and Asset Assessment**

The Utilities Management Review and Asset Assessment includes evaluation of IVGID Public Works' organizational structure and staffing, review of operational efficiency, and review of financial and capital investment. At the January 13, 2021 Board Meeting, Trustees authorized a professional services contract with Raftelis. Raftelis has completed their draft report and presented the draft report, findings and recommendations to Board at their meeting of July 13, 2021 Board meeting. The report is being finalized pending feedback provided to Raftelis from Trustees. Target completion date: August 2021.

### **Burnt Cedar Swimming Pool Improvements – 3970BD2601**

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. The Guaranteed Maximum Price contract approved by the Board of Trustees on April 29, 2021. CORE Construction mobilized to the site May 3, 2021. New pool concrete floor and shotcrete walls were completed in August. The wading pool underground piping and shotcrete was completed in August. The underground crew returned to the site and excavated the sewer line from the showers to the retaining wall. During construction it was discovered that the sewer line serving the building was not flowing correctly. IVGID Staff determined that the sewer line had been installed with a belly, and was causing backups in the restrooms during

high use periods. New sewer pipe, laterals, and a floor drain for the swimsuit water extractor was installed from the restrooms to the concrete CMU wall. The underground crew is working on the excavation for the walking path, retaining walls, and the relocation of a sewer forcemain and main electrical feed that conflict with the proposed retaining wall location. Construction will require complete closure of the pool and pool deck for the entire 2021 season.

CORE Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,865.00	\$0	\$3,845,865.00	\$1,547,260.56	\$2,298,604.44

Tennis Center Renovation – 4588BD1604

The Tennis Center Renovation project was substantial complete on June 30, 2021. The project included providing a new single entry point to the tennis center via new concrete stairs and an ADA ramp, refresh and modernization to the restrooms (seasonal heating, ADA accessible, new finishes), remodel to the pro-shop (providing new retail displays, interior finishes, new layout), providing a new self-serve area (ice machine, vending, new finishes), remove and replace metal siding and trim, and redesign of the deck (expanded deck, landscaping, awning). The goal of the improvements was to make the venue more welcoming and user friendly, and we believe the design team (BJG Architects, Lloyd Engineering, MSA Engineering Consultants) and the contractor, Daniel Fraiman Construction, have delivered.

Daniel Fraiman Construction Contract Closeout:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$709,000	\$42,114.08	\$751,114.08	\$751,114.08	\$0

Effluent Pipeline Project – 2524SS2010

The immediate priority is to replace all of the remaining Segment 3 pipeline (12,385 linear feet) and to make immediate repairs to the Segment 2 pipeline (17,314 linear feet) to extend its life and mitigate a potential future leak site. At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. At the June 9, 2021 Board of Trustees Meeting, Trustees approved HDR to begin work on Phase I Critical Repairs investigation/design. Granite, HDR, NDEP, TRPA, and IVGID Staff attended the kick off partnering meeting which established open lines of communication between all stakeholders and developed milestone dates for the team to meet. The design team is working on a hydraulic analysis of the pipeline to assist in determining appropriate pipe material and installation method.

Effluent Pond Lining Project – 2599SS2010

At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. At the June 9, 2021 Board of Trustees Meeting, Trustees approved Jacobs Engineering to begin design work on the effluent pond lining project. A component of the Water Resource Recovery Facility (WRRF) operation and a key requirement in the NDEP permit is to have an emergency lined effluent storage basin. A key part of the Effluent Pipeline Project will be providing enough effluent storage capacity to allow Granite a full work week on the effluent pipeline repairs to optimize production, reduce construction time, and construction costs. Granite, Jacobs Engineering, NDEP, and IVGID Staff attended the kick off partnering meeting which established open lines of communication between all stakeholders and developed milestone dates for the team to meet. Jacobs has put together the scope of work for the design phase of the pond project utilizing Pond #2. They are reviewing the pipeline alignment from the effluent storage reservoir to Pond #2. The draft Basis of Design Report was provided for Staff review and comment in early August. Jacobs is preparing 30% design plans for submittal mid-September to NDEP and TRPA to begin the permitting process.

Rec Center Upstairs Lobby Restroom Remodel – 4484BD1902

A 2021 Capital Improvement project that will remodel the men's and women's upstairs lobby restrooms within the Recreation Center. The project includes ADA access, ADA restroom stall, new tile, fixtures and partitions. Ward Young Architecture designed the project and Avail Construction was the low responsive bidder. The Board of Trustees approved the construction project at the May 12, 2021 Board meeting. The contractor has provided submittals for approval and has staged the construction fencing and dumpster. Staff worked with the contractor to obtain a deductive change order to remove the penny tile, individual mirrors, and sconces. These items are to be replaced with wall to wall mirror, undercounter subway tile, general lighting, and a backsplash that matches the countertop material. The overall deductive change order is \$1,836.45. Some of the materials have a longer than normal lead time, which will result in extending the construction time. Staff requested that the contractor not begin demolition until all materials are in stock.

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$159,832.40	(\$1,836.45)	\$157,995.95	\$12,160.00	\$145,835.95

Financial Transparency

Staff continues to work on the June 2021/Year-end close with preliminary financial results expected by mid-September, following the year-end account payables cut-off and year-end account reconciliations.

The new fiscal year began on July 1. FY2021/22 budget guidelines have been issued to District staff and training are being prepared to inform District Staff of updates to accounting changes being implemented with the new fiscal year budget. These include transition to Enterprise Fund accounting for Community Services and Beach funds, changes in accounting treatment to expense items previously recorded as capital assets, as well as methodology for charges related to central services overhead cost recovery.

At the Board meeting of September 2, 2021, the Board approved establishing Blanket Purchase Orders estimated to exceed \$50,000 for FY2021/22.

A fourth quarter budget update presenting unaudited FY2020/21 year-end results is scheduled to come to the Board in September, the report will also include staff recommendation for Board action on carry-over of FY2020/21 appropriations required for capital projects continuing into the new fiscal year.

The District's Independent Auditor (Davis Farr) continues to perform work related to the audit of the District's financials for the fiscal year ended June 30, 2021. Staff continues to respond to information requests ranging from internal control documentation, back-up for invoice payments selected by the Auditor for testing, as well as status report on issued identified by the District's previous auditors in conjunction with the FY2019/20 year-end audit. The external auditors are scheduled to be on-site starting the week of September 27, 2021. At the present time, the audit remains on schedule per the audit work plan presented to and reviewed by the Audit Committee.

**Policy 3.1.0, subparagraph 0.4 – Report to the Board on Contracts Signed by the District General Manager**

**From August 2, 2021 to September 7, 2021**

PO Number	Vendor	Description	PO Amount
22-0051	Vermont Systems	Annual Maintenance	\$24,744.72
22-0057	RCX Sports LLC	Flag Football Gear for Flag Football League	\$4,050.
22-0061	JM Squared Equipment	SPS Improvements: Pump/Motor	\$5,850.
22-0063	Bruce Purves Construction Inc.	Repairs to AG Picnic Area	\$23,638.
22-0064	Doppelmayr USA, Inc.	Lodgepole Ski Lift Maintenance & Imp.	\$20,061.25
22-0065	Doppelmayr USA, Inc.	Lodgepole Ski Lift Maintenance & Imp.	\$10,856.
22-0079	Club Car, LLC	30 Golf Cart Batteries	\$9,500.
22-0080	Tri-Strategies, Ltd.	Legislative Advocacy Services	\$20,000.

**Public Records Requests**

Following are the public records requests from August 3, 2021 through September 7, 2021

Date Requested	By Whom	Subject	Date Responded	Status/Comments
06/28/2021	Gumz, Joy	Salary Information for 2020 (plus other employee items)	08/25/2021	Complete

Date Requested	By Whom	Subject	Date Responded	Status/Comments
07/12/2021	Katz, Aaron	Raftelis Report Details		Due 09/31/2021
07/26/2021	Katz, Aaron	La Crosse Tournament, Taste of Incline and Unknown Fashion Show		La Crosse Tournament documents – COMPLETE (07/29/2021) Unknown Fashion Show is Republican Women – COMPLETE (09/07/2021)
07/31/2021	Gumz, Joy	Ordinance 7 Survey results	08/10/2021	Complete
08/11/2021	Katz, Aaron	Name and Contact Information for person at USFS that the GM is working with to acquire the parcel across the street from IHS	08/25/2021	Complete
08/12/2021	Katz, Aaron	NACE Membership Information	08/17/2021	Complete
08/16/2021	Katz, Aaron	TFS event at the Chateau	08/16/2021	Complete
08/16/2021	Katz, Aaron	Welcome Packets	08/25/2021	Complete
08/18/2021	Dobler, Cliff	Effluent Export Pipeline Engineering Charges 2012 to 2019	08/25/2021	Complete
08/18/2021	Dobler, Cliff	According to Trustee Schmitz, the District has a contract with outside legal firm to examine DPSEF contract and its relativity to Dillon's Rule	08/30/2021	Complete
08/19/2021	Dobler, Cliff	Expanded request: Percentage of allocations and methodology to the percentages (Parks, etc.)	09/07/2021	Complete
08/20/2021	Dobler, Cliff	E-Mails between Derrick Aaron and Director of Finance		Anticipate to complete NLT 09/17/2021
08/21/2021	Dobler, Cliff	Invoices for Task Order #37 and Invoices for Task Order #30, Amd #1 – CH2M Hill/Jacobs	09/02/2021	Complete
08/25/2021	Katz, Aaron	USFS Contact Information for parcel across the street from Incline High School	08/25/2021	Complete
08/25/2021	Dobler, Cliff	Effluent Export Pipeline Engineering Charges 2012 to 2019 – Detail	08/25/2021	Complete
08/25/2021	Dobler, Cliff	USFS Permit, etc. re: Dog Park	08/26/2021 09/07/2021	Complete Complete
08/25/2021	Dobler, Cliff	Note 15 of 2020 CAFR	0830/2021	Complete
08/26/2021	Katz, Aaron	Hospital Auxiliary Event		Due date established at 9/30/2021
08/31/2021	Katz, Aaron	Republican Women's Club Fashion Show/Luncheon	09/07/2021	Complete
08/31/2021	Katz, Aaron	WM Trash Rate Increase	09/07/2021	Complete
09/03/2021	Dobler, Cliff	Two Purchase Orders and One Amendment	09/03/2021	Complete
09/03/2021	Dobler, Cliff	Draft Report mentioned by Brad Underwood at the 09/02 BOT Meeting (Lumos)	09/08/2021	Complete
09/03/2021	Dobler, Cliff	Jacobs draft report and contract amendment	09/07/2021	Complete – ASA only provided

Date Requested	By Whom	Subject	Date Responded	Status/Comments
09/06/2021	Dobler, Cliff	LGIP Statements		Due date established at 9/30/2021
09/07/2021	Katz, Aaron	Use of the Chateau by Toccata	09/07/2021	Complete

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
TBD	TBD	TBD		Special Board Meeting		GM's Ordinance 7 Committee recommendations
09/30	Thursday	6 p.m.		Regular Board Meeting	09/21/2021 8 a.m.	Utility Fund analysis (Navazio) Board Policies/Practices review and/or status report (Navazio) Award a contract to purchase Golf Carts (Championship Course)
10/13	Wednesday	6 p.m.		Regular Board Meeting	10/04/2021 8 a.m.	Effluent Pipeline Project – Contract Amendment with HDR Public Records Update (in GM report)
10/26	Tuesday	6 p.m.		Regular Board Meeting	10/19/2021 8 a.m.	
11/10	Wednesday	6 p.m.		Regular Board Meeting	11/01/2021 8 a.m.	Public Records Update (in GM report) 1 <sup>st</sup> Quarter Budget Update (Navazio) Pricing Policy discussion (Navazio/Wong)
12/08	Wednesday	6 p.m.		Regular Board Meeting	11/29/2021 8 a.m.	Public Records Update (in GM report) Golf Season Wrap Update (Howard) Key Rates (Golf and Facilities)
				2022		
01/12	Wednesday					
01/26	Wednesday					
02/09	Wednesday					
02/23	Wednesday					
03/09	Wednesday					
03/30	Wednesday					

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
Revisions to Ordinance 7 (allow 45 days ahead of action)
Tyler Technologies project status report will be in the General Manager's report – To be determined
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021; asked again on 4/29/2021)
Framework for pricing across the District (Request by Trustee Schmitz – 03/10/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – date to be determined
Discussion, by the Board of Trustees, what they want to see in the Staff submitted memorandums (Request by Trustee Schmitz – 04/29/2021)
Trustee Tonking asked for a Policy 3.1.0 review (5/26/2021)
Next step on Diamond Peak parking lot/Ski Way
Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative)
Easement for Alibi Ale Works

\*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplished no later than June 1, 2022.

**Payment of Bills (for possible action)** (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)

Date	Check	Payment Type	Vendor	Amount	Status
08/05/2021	0	Auto Pay	US Foodservice, Inc.	11,366.00	Paid
08/19/2021	0	Auto Pay	AT&T	13,793.02	Paid
08/19/2021	0	Auto Pay	Ping Golf Equipment	14,671.98	Paid
08/31/2021	0	Auto Pay	Southern Glazer's Wine & Spirits	14,073.84	Paid
08/05/2021	776762	Check	Badger Meter, Inc.	13,940.10	Paid
08/05/2021	776790	Check	Thomas Petroleum, LLC	11,012.90	Paid
08/12/2021	776805	Check	Jacobs Engineering Group Inc, Formerly CH2M Hill	14,904.63	Paid
08/12/2021	776816	Check	US Foodservice, Inc.	13,910.54	Paid
08/19/2021	776831	Check	Clean Earth Environmental Solutions, Inc	12,262.38	Paid
08/19/2021	776833	Check	Core West, INC DBA Core Construction Serv. of NV	301,686.15	Paid
08/19/2021	776836	Check	Daniel Fraiman Construction	52,931.23	Paid
08/19/2021	776850	Check	JP Engineering LLC	10,500.00	Paid
08/19/2021	776858	Check	NV Energy	107,759.50	Paid
08/19/2021	776861	Check	Olympus & Associates, Inc.	63,340.00	Paid
08/19/2021	776866	Check	Reno Disposal/Dbawaste Management of Nevada	13,397.34	Paid
08/25/2021	776886	Check	BBK-Best Best & Krieger LLP	12,651.00	Paid
08/25/2021	776898	Check	Jacobs Engineering Group Inc, Formerly CH2M Hill	17,015.50	Paid
08/25/2021	776913	Check	SHI International Corp.	56,546.64	Paid
08/25/2021	776917	Check	Tate Snyder Kimsey Architects Ltd DBA TSK	13,403.75	Paid
08/31/2021	776982	Check	Thomas Petroleum, LLC	13,322.37	Paid
08/05/2021	5086	EFT	Sierra Meat Co	11,708.32	Paid
08/05/2021	5088	EFT	Tri Sage Consulting	10,174.24	Paid
08/12/2021	5096	EFT	Maco Machinery CO. Inc. Dbaw: Artec Machine Systems	27,600.25	Paid
08/19/2021	5111	EFT	Doppelmayr USA, Inc.	17,213.73	Paid
08/19/2021	5116	EFT	Moss Adams LLP	10,500.00	Paid
08/19/2021	5120	EFT	PQ Corporation	29,853.70	Paid
08/31/2021	5180	EFT	Sierra Meat Co	14,166.16	Paid
				<u>903,705.27</u>	



## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2020/21 4<sup>th</sup> Quarter Budget Update:  
District Financial Results (Unaudited) through June 30, 2021

**DATE:** September 7, 2021

---

### **I. RECOMMENDATION**

This is an informational report and therefore no Board action is required.

### **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2020-21 4<sup>th</sup> Quarter Budget Update and includes a summary of sources and uses of funds across all District activities, based on unaudited actual results, for the period from July 1, 2020 through June 30, 2021.

#### *District Revenues & Expenditures*

District revenues totaling \$43,091,180 were recorded through the fourth quarter of FY2020/21. Total revenues collected represent 79.2% of the total sources of \$54,382,650 included in the District's amended budget for FY2020/21. Revenues through the fourth quarter as reported are \$11.3 million under the year-to-date budget through June 30, 2021; however, this variance includes \$1,471,440 in Central Services Overhead Cost Recovery and \$8,927,332 in sources of funds that represent planned use of fund balance for selected capital projects. Adjusting for these two sources included in the FY2020/21 amended budget, revenues through the 4<sup>th</sup> quarter of the fiscal year are \$892,699 under budget.

The District's amended budget for FY2020/21 includes expenditure appropriations totaling \$52,764,823 across all funds, including operations, capital and debt. The amended budget reflects appropriations included in the original adopted budget of \$51,393,708 and \$1,371,115 in supplemental appropriations authorized by separate Board action since adoption of the budget on May 27, 2020. Overall, District expenditures recorded through the fourth quarter ending June 30, 2021, total \$38,324,177 which represents 72.6% of the approved fiscal year budget. Expenditures through the fourth quarter are \$14.44 million under the annual expenditure budget through June 30, 2021 and is largely attributable to timing of capital project expenditures within the District's Utility and Community Services capital project funds.

Overall, the unaudited financial results through the fourth quarter of FY2020/21 reflect sources exceeding uses by \$4,767,002, which represents a favorable variance relative to the amended fiscal year budget which assumed sources exceeding uses by \$1,617,828.

- Table 1 provides a summary of sources and uses for each operating fund, including Internal Services, as well as for Community Services capital and debt funds and Beach capital and debt funds.
- Table 2 provides a District-wide roll-up of sources and uses of funds by major category. Major sources include tax revenues, facility fees, charges for services, etc. while major uses include personnel costs, services and supplies, utilities, capital, debt, etc.

This report also includes, via attachment, the complete set of monthly financial reports for the period ending June 30, 2021 which are posted on the District's Financial Transparency webpage. This information includes District-wide roll-ups, summary by major fund types as well as results for each individual fund.

*Note: Expensing of Items Budgeted as Capital Improvements.*

As part of the year-end close process for the fiscal year ended June 30, 2021, staff has identified a total of \$1.29 million in costs that were recorded as capital expenditures that do not meet the criteria for capital assets and have therefore been adjusted to be recorded as operating expenses (primarily Professional Services and Services and Supplies).

However, because these costs were budgeted as capital improvements, rather than operating expenses, some line items within the Utility Fund and the Community Services and Beach Capital Fund reflect expenditures either exceeding budget or against no budget appropriations. In each instance, the budget for these expenses remains in the capital improvement line items, and thus has no significant impact on the financial results reported at the overall fund level.

**Table 1 – District-wide Financial Summary by Major Fund Types**

MONTH- END FINANCIAL RESULTS								
JUNE 2021								
UNAUDITED								
Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
<b>100 General Fund</b>								
Sources	5,343,240	697,670	143,686	(553,984)	5,343,240	3,775,005	(1,568,235)	70.7%
Uses	5,170,251	378,590	484,021	(105,431)	5,170,251	2,855,219	2,315,031	55.2%
Net Sources/Uses	172,989	319,080	(340,335)	(659,415)	172,989	919,786	746,796	
<b>200 Utilities</b>								
Sources	15,856,126	1,265,019	1,102,661	(162,358)	15,856,126	12,974,435	(2,881,691)	81.8%
Uses	15,934,108	801,476	1,125,926	(324,450)	15,934,108	11,520,089	4,414,018	72.3%
Net Sources/Uses	(77,982)	463,543	(23,265)	(486,809)	(77,982)	1,454,346	1,532,327	
<b>300 Community Services</b>								
Sources	18,700,152	1,112,962	1,471,748	358,786	18,700,152	18,177,462	(522,690)	97.2%
Uses	18,149,871	1,447,958	1,684,168	(236,210)	18,149,871	15,221,085	2,928,786	83.9%
Net Sources/Uses	550,281	(334,996)	(212,420)	122,576	550,281	2,956,378	2,406,096	
<b>390 Beach</b>								
Sources	1,501,785	130,352	9,381	(120,971)	1,501,785	1,503,713	1,928	100.1%
Uses	1,906,299	253,710	252,734	975	1,906,299	1,690,658	215,641	88.7%
Net Sources/Uses	(404,514)	(123,358)	(243,353)	(119,995)	(404,514)	(186,945)	217,569	
<b>400 Internal Services</b>								
Sources	3,228,036	258,541	269,502	10,961	3,228,036	2,417,505	(810,531)	74.9%
Uses	3,256,310	273,997	305,410	(31,413)	3,256,310	2,495,226	761,084	76.6%
Net Sources/Uses	(28,274)	(15,456)	(35,909)	(20,453)	(28,274)	(77,721)	(49,447)	
<b>500 Community Services Capital</b>								
Sources	6,127,741	5,605,210	12,383	(5,592,827)	6,127,741	626,575	(5,501,166)	10.2%
Uses	6,245,754	121,100	273,392	(152,292)	6,245,754	2,907,253	3,338,501	46.5%
Net Sources/Uses	(118,013)	5,484,110	(261,009)	(5,745,119)	(118,013)	(2,280,677)	(2,162,664)	
<b>590 Beach Capital</b>								
Sources	3,207,672	64,153	69,324	5,171	3,207,672	3,196,016	(11,656)	99.6%
Uses	1,712,789	20,000	788,149	(768,149)	1,712,789	1,245,205	467,584	72.7%
Net Sources/Uses	1,494,883	44,153	(718,825)	(762,978)	1,494,883	1,950,811	455,928	
<b>600 Community Services Debt</b>								
Sources	410,150	8,203	9,525	1,322	410,150	412,748	2,598	100.6%
Uses	383,172	-	-	-	383,172	383,172	(0)	100.0%
Net Sources/Uses	26,978	8,203	9,525	1,322	26,978	29,575	2,597	
<b>690 Beach Debt</b>								
Sources	7,748	155	167	12	7,748	7,720	(28)	99.6%
Uses	6,270	-	-	-	6,270	6,270	(0)	100.0%
Net Sources/Uses	1,478	155	167	12	1,478	1,450	(28)	
<b>DISTRICT-WIDE SUMMARY</b>								
Sources	54,382,650	9,142,264	3,088,377	(6,053,887)	54,382,650	43,091,180	(11,291,471)	79.2%
Uses	52,764,823	3,296,830	4,913,800	(1,616,970)	52,764,823	38,324,177	14,440,645	72.6%
Net Sources/Uses	1,617,828	5,845,434	(1,825,423)	(7,670,857)	1,617,828	4,767,002	3,149,175	

**Table 2 – District-wide Financial Results: Sources and Uses by Major Category**

UNAUDITED							
CURRENT YEAR TO BUDGET COMPARISON							
For fiscal year 2021, 07/01/2020 - 06/30/2021							
	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Ad Valorem Property Tax	1,770,000	76,000	5,451	(70,549)	1,770,000	1,767,195	(2,805)
Consolidated Taxes	1,668,000	187,900	183,226	(4,674)	1,668,000	1,929,520	261,520
Charges for Services	29,853,023	2,152,105	2,572,637	420,532	29,853,023	29,689,395	(163,629)
Facility Fees	6,580,990	131,621	146,593	14,972	6,580,990	6,569,408	(11,582)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	69,700	5,675	12,715	7,040	69,700	95,294	25,594
Interfund Services	3,568,285	287,820	295,105	7,285	3,568,285	2,629,169	(939,116)
Central Services Revenue	1,471,440	122,620	-	(122,620)	1,471,440	-	(1,471,440)
Non Operating Income/Leases	118,130	2,765	2,791	26	118,130	127,897	9,767
Investment Earnings	343,650	27,700	(95,126)	(122,826)	343,650	107,275	(236,375)
Capital Grants	-	-	-	-	-	88,505	88,505
Proceeds from Capital Asset Dispositions	-	-	(35,015)	(35,015)	-	87,521	87,521
Funded Capital Resources	8,927,332	6,147,278	-	(6,147,278)	8,927,332	-	(8,927,332)
Transfers In							
<b>TOTAL SOURCES</b>	<b>54,382,650</b>	<b>9,142,264</b>	<b>3,088,377</b>	<b>(6,053,887)</b>	<b>54,382,650</b>	<b>43,091,180</b>	<b>(11,291,471)</b>
<b>USES</b>							
Salaries and Wages	14,051,146	1,216,143	1,558,914	(342,771)	14,051,146	12,726,671	1,324,476
Employee Fringe	5,820,293	486,453	564,887	(78,434)	5,820,293	5,057,955	762,337
<b>Total Personnel Cost</b>	<b>19,871,439</b>	<b>1,702,596</b>	<b>2,123,801</b>	<b>(421,205)</b>	<b>19,871,439</b>	<b>17,784,626</b>	<b>2,086,813</b>
Professional Services	643,415	39,025	749,242	(710,217)	643,415	1,129,315	(485,900)
Services and Supplies	9,030,515	656,020	1,546,475	(890,455)	9,030,515	7,592,133	1,438,382
Insurance	700,020	51,775	50,112	1,663	700,020	667,548	32,472
Utilities	2,411,687	172,974	177,820	(4,845)	2,411,687	2,183,288	228,399
Cost of Goods Sold	1,654,938	184,018	188,425	(4,407)	1,654,938	1,147,259	507,679
Central Services Cost	1,471,440	122,620	-	122,620	1,471,440	-	1,471,440
Defensible Space	200,000	100,000	89,015	10,985	200,000	200,000	(0)
Capital Improvements	15,748,793	259,100	(57,654)	316,754	15,748,793	6,594,946	9,153,847
Debt Service	1,032,576	8,702	46,565	(37,863)	1,032,576	1,025,063	7,513
Transfers Out							
<b>TOTAL USES</b>	<b>52,764,823<sup>F</sup></b>	<b>3,296,830<sup>F</sup></b>	<b>4,913,800<sup>F</sup></b>	<b>(1,616,970)<sup>F</sup></b>	<b>52,764,823<sup>F</sup></b>	<b>38,324,177<sup>F</sup></b>	<b>14,440,645</b>
<b>SOURCES(USES)</b>	<b>1,617,828</b>	<b>5,845,434</b>	<b>(1,825,423)<sup>F</sup></b>	<b>(7,670,857)</b>	<b>1,617,828</b>	<b>4,767,002</b>	<b>3,149,175</b>

### III. COMMENTS

This fourth quarter budget update presents unaudited financial results through the 4<sup>th</sup> quarter of FY 2020/21. Copies of the monthly financial reports for the period ending June 30, 2021 have been posted on the District's Financial Transparency webpage.

#### Attachment:

- Monthly Financial Summary Reports – FY2020/21 through June 30, 2021 (unaudited)

# MONTHLY FINANCIAL SUMMARY REPORTS

FISCAL YEAR 2020/21

UNAUDITED

JUNE 2021

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District Wide Summary

Community Services Summary

Beach Summary

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District-wide Roll-up

General Fund

Utilities

Community Services Funds

Internal Services

Capital Project Funds

Debt Service Funds

**MONTH- END FINANCIAL RESULTS**

JUNE 2021  
UNAUDITED

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
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<b>200 Utilities</b>								
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Net Sources/Uses	1,617,828	5,845,434	(1,825,423)	(7,670,857)	1,617,828	4,767,002	3,149,175	

**MONTH- END FINANCIAL RESULTS**

JUNE 2021

UNAUDITED

**COMMUNITY SERVICES: OPERATIONS BY VENUE / CAPITAL / DEBT**

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
<b>Golf - Championship Course</b>								
Sources	3,424,103	643,325	701,980	58,655	3,424,103	3,267,300	(156,803)	95.4%
Uses	3,717,478	506,915	571,730	(64,814)	3,717,478	3,327,817	389,661	89.5%
Net Sources/Uses	(293,376)	136,410	130,250	(6,160)	(293,376)	(60,518)	232,858	
<b>Golf - Mountain Course</b>								
Sources	1,081,205	178,607	197,027	18,420	1,081,205	1,076,242	(4,963)	99.5%
Uses	1,141,209	165,693	152,342	13,351	1,141,209	1,013,850	127,360	88.8%
Net Sources/Uses	(60,004)	12,914	44,685	31,771	(60,004)	62,392	122,396	
<b>320 Golf</b>								
Sources	4,505,308	821,932	899,007	77,075	4,505,308	4,343,541	(161,766)	96.4%
Uses	4,858,688	672,608	724,071	(51,464)	4,858,688	4,341,667	517,021	89.4%
Net Sources/Uses	(353,380)	149,324	174,935	25,611	(353,380)	1,874	355,255	
<b>330 Facilities</b>								
Sources	1,481,314	138,943	255,397	116,454	1,481,314	832,808	(648,505)	56.2%
Uses	1,504,583	130,177	212,415	(82,238)	1,504,583	996,179	508,404	66.2%
Net Sources/Uses	(23,270)	8,765	42,982	34,216	(23,270)	(163,371)	(140,101)	
<b>340 Ski - Diamond Peak</b>								
Sources	8,623,060	(21,878)	(34,508)	(12,630)	8,623,060	8,653,101	30,041	100.3%
Uses	8,075,342	237,063	229,749	7,314	8,075,342	6,581,130	1,494,212	81.5%
Net Sources/Uses	547,718	(258,941)	(264,257)	(5,316)	547,718	2,071,971	1,524,253	
<b>350 Recreation</b>								
Sources	2,246,998	146,642	176,612	29,970	2,246,998	2,282,898	35,900	101.6%
Uses	2,212,155	204,135	254,578	(50,443)	2,212,155	1,930,529	281,626	87.3%
Net Sources/Uses	34,843	(57,493)	(77,965)	(20,473)	34,843	352,369	317,526	
<b>360 Community Services Admin.</b>								
Sources	754,003	(39,773)	101,185	140,958	754,003	915,530	161,527	121.4%
Uses	415,786	76,931	74,409	2,522	415,786	371,489	44,298	89.3%
Net Sources/Uses	338,217	(116,704)	26,777	143,481	338,217	544,041	205,825	
<b>370 Parks</b>								
Sources	874,242	37,299	35,086	(2,213)	874,242	877,397	3,155	100.4%
Uses	856,535	91,704	120,094	(28,390)	856,535	752,531	104,005	87.9%
Net Sources/Uses	17,707	(54,405)	(85,008)	(30,603)	17,707	124,867	107,160	
<b>380 Tennis</b>								
Sources	215,228	29,797	38,968	9,171	215,228	272,186	56,958	126.5%
Uses	226,781	35,339	68,851	(33,512)	226,781	247,561	(20,779)	109.2%
Net Sources/Uses	(11,553)	(5,542)	(29,883)	(24,341)	(11,553)	24,625	36,179	
<b>COMMUNITY SERVICES OPERATIONS</b>								
Sources	18,700,152	1,112,962	1,471,748	358,786	18,700,152	18,177,462	(522,690)	97.2%
Uses	18,149,871	1,447,958	1,684,168	(236,210)	18,149,871	15,221,085	2,928,786	83.9%
Net Sources/Uses	550,281	(334,996)	(212,420)	122,576	550,281	2,956,378	2,406,096	
<b>500 Community Services Capital</b>								
Sources	6,127,741	5,605,210	12,383	(5,592,827)	6,127,741	626,575	(5,501,166)	10.2%
Uses	6,245,754	121,100	273,392	(152,292)	6,245,754	2,907,253	3,338,501	46.5%
Net Sources/Uses	(118,013)	5,484,110	(261,009)	(5,745,119)	(118,013)	(2,280,677)	(2,162,664)	
<b>600 Community Services Debt</b>								
Sources	410,150	8,203	9,525	1,322	410,150	412,748	2,598	100.6%
Uses	383,172	-	-	-	383,172	383,172	(0)	100.0%
Net Sources/Uses	26,978	8,203	9,525	1,322	26,978	29,575	2,597	
<b>COMMUNITY SERVICES - COMBINED</b>								
Sources	25,238,043	6,726,375	1,493,656	(5,232,718)	25,238,043	19,216,785	(6,021,258)	76.1%
Uses	24,778,797	1,569,058	1,957,560	(388,502)	24,778,797	18,511,510	6,267,287	74.7%
Net Sources/Uses	459,246	5,157,317	(463,904)	(5,621,220)	459,246	705,276	246,029	

**MONTH- END FINANCIAL RESULTS**

JUNE 2021

UNAUDITED

**BEACH: OPERATIONS / CAPITAL / DEBT**

<b>Fund</b>	<b>Current Year Total Budget</b>	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>	<b>YTD % of Budget</b>
<b>390 Beach - Operations</b>								
Sources	5,343,240	130,352	9,381	(120,971)	1,501,785	1,503,713	1,928	28.1%
Uses	1,906,299	253,710	252,734	975	1,906,299	1,690,658	215,641	88.7%
Net Sources/Uses	3,436,941	(123,358)	(243,353)	(119,995)	(404,514)	(186,945)	217,569	
<b>590 Beach Capital</b>								
Sources	3,207,672	64,153	69,324	5,171	3,207,672	3,196,016	(11,656)	99.6%
Uses	1,712,789	20,000	788,149	(768,149)	1,712,789	1,245,205	467,584	72.7%
Net Sources/Uses	1,494,883	44,153	(718,825)	(762,978)	1,494,883	1,950,811	455,928	
<b>690 Beach Debt</b>								
Sources	7,748	155	167	12	7,748	7,720	(28)	99.6%
Uses	6,270	-	-	-	6,270	6,270	(0)	100.0%
Net Sources/Uses	1,478	155	167	12	1,478	1,450	(28)	
<b>BEACH - COMBINED</b>								
Sources	8,558,660	194,660	78,873	(115,787)	4,717,205	4,707,449	(9,756)	55.0%
Uses	3,625,358	273,710	1,040,883	(767,173)	3,625,358	2,942,133	683,224	81.2%
Net Sources/Uses	4,933,302	(79,050)	(962,010)	(882,960)	1,091,847	1,765,316	673,469	



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
ALL DISTRICT  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Ad Valorem Property Tax	1,770,000	76,000	5,451	(70,549)	1,770,000	1,767,195	(2,805)
Consolidated Taxes	1,668,000	187,900	183,226	(4,674)	1,668,000	1,929,520	261,520
Charges for Services	29,853,023	2,152,105	2,572,637	420,532	29,853,023	29,689,395	(163,629)
Facility Fees	6,580,990	131,621	146,593	14,972	6,580,990	6,569,408	(11,582)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	69,700	5,675	12,715	7,040	69,700	95,294	25,594
Interfund Services	3,568,285	287,820	295,105	7,285	3,568,285	2,629,169	(939,116)
Central Services Revenue	1,471,440	122,620	-	(122,620)	1,471,440	-	(1,471,440)
Non Operating Income/Leases	118,130	2,765	2,791	26	118,130	127,897	9,767
Investment Earnings	343,650	27,700	(95,126)	(122,826)	343,650	107,275	(236,375)
Capital Grants	-	-	-	-	-	88,505	88,505
Proceeds from Capital Asset Dispositions	-	-	(35,015)	(35,015)	-	87,521	87,521
Funded Capital Resources	8,927,332	6,147,278	-	(6,147,278)	8,927,332	-	(8,927,332)
Transfers In							
<b>TOTAL SOURCES</b>	<b>54,382,650</b>	<b>9,142,264</b>	<b>3,088,377</b>	<b>(6,053,887)</b>	<b>54,382,650</b>	<b>43,091,180</b>	<b>(11,291,471)</b>
<b>USES</b>							
Salaries and Wages	14,051,146	1,216,143	1,558,914	(342,771)	14,051,146	12,726,671	1,324,476
Employee Fringe	5,820,293	486,453	564,887	(78,434)	5,820,293	5,057,955	762,337
<b>Total Personnel Cost</b>	<b>19,871,439</b>	<b>1,702,596</b>	<b>2,123,801</b>	<b>(421,205)</b>	<b>19,871,439</b>	<b>17,784,626</b>	<b>2,086,813</b>
Professional Services	643,415	39,025	749,242	(710,217)	643,415	1,129,315	(485,900)
Services and Supplies	9,030,515	656,020	1,546,475	(890,455)	9,030,515	7,592,133	1,438,382
Insurance	700,020	51,775	50,112	1,663	700,020	667,548	32,472
Utilities	2,411,687	172,974	177,820	(4,845)	2,411,687	2,183,288	228,399
Cost of Goods Sold	1,654,938	184,018	188,425	(4,407)	1,654,938	1,147,259	507,679
Central Services Cost	1,471,440	122,620	-	122,620	1,471,440	-	1,471,440
Defensible Space	200,000	100,000	89,015	10,985	200,000	200,000	(0)
Capital Improvements	15,748,793	259,100	(57,654)	316,754	15,748,793	6,594,946	9,153,847
Debt Service	1,032,576	8,702	46,565	(37,863)	1,032,576	1,025,063	7,513
Transfers Out							
<b>TOTAL USES</b>	<b>52,764,823</b>	<b>3,296,830</b>	<b>4,913,800</b>	<b>(1,616,970)</b>	<b>52,764,823</b>	<b>38,324,177</b>	<b>14,440,645</b>
<b>SOURCES(USES)</b>	<b>1,617,828</b>	<b>5,845,434</b>	<b>(1,825,423)</b>	<b>(7,670,857)</b>	<b>1,617,828</b>	<b>4,767,002</b>	<b>3,149,175</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
GENERAL FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Ad Valorem Property Tax	1,770,000	76,000	5,451	(70,549)	1,770,000	1,767,195	(2,805)
Consolidated Taxes	1,668,000	187,900	183,226	(4,674)	1,668,000	1,929,520	261,520
Charges for Services	2,400	200	2	(198)	2,400	162	(2,238)
Intergovernmental - Operating Grants	-	-	-	-	-	1,440	1,440
Central Services Revenue	1,471,440	122,620	-	(122,620)	1,471,440	-	(1,471,440)
Non Operating Income/Leases	-	-	-	-	-	8,200	8,200
Investment Earnings	131,400	10,950	(44,993)	(55,943)	131,400	68,488	(62,912)
Funded Capital Resources	300,000	300,000	-	(300,000)	300,000	-	(300,000)
<b>TOTAL SOURCES</b>	<b>5,343,240</b>	<b>697,670</b>	<b>143,686</b>	<b>(553,984)</b>	<b>5,343,240</b>	<b>3,775,005</b>	<b>(1,568,235)</b>
<b>USES</b>							
Salaries and Wages	2,081,280	173,918	232,143	(58,225)	2,081,280	1,977,478	103,803
Employee Fringe	1,105,120	94,514	106,509	(11,995)	1,105,120	957,723	147,397
<b>Total Personnel Cost</b>	<b>3,186,401</b>	<b>268,432</b>	<b>338,652</b>	<b>(70,220)</b>	<b>3,186,401</b>	<b>2,935,201</b>	<b>251,200</b>
Professional Services	392,975	24,792	43,993	(19,202)	392,975	285,670	107,305
Services and Supplies	780,940	63,837	115,493	(51,656)	780,940	443,460	337,480
Insurance	53,100	4,425	4,283	142	53,100	51,394	1,706
Utilities	106,685	9,105	9,535	(430)	106,685	109,363	(2,678)
Central Services Cost	-	-	13,072	(13,072)	-	(1,335,748)	1,335,748
Capital Improvements	650,150	8,000	(41,008)	49,008	650,150	365,878	284,272
<b>TOTAL USES</b>	<b>5,170,251</b>	<b>378,590</b>	<b>484,021</b>	<b>(105,431)</b>	<b>5,170,251</b>	<b>2,855,219</b>	<b>2,315,031</b>
<b>SOURCES(USES)</b>	<b>172,989</b>	<b>319,080</b>	<b>(340,335)</b>	<b>(659,415)</b>	<b>172,989</b>	<b>919,786</b>	<b>746,796</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
UTILITY FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	12,402,440	988,512	1,126,116	137,604	12,402,440	12,711,165	308,725
Intergovernmental - Operating Grants	31,000	-	6,820	6,820	31,000	39,857	8,857
Interfund Services	241,400	11,400	7,612	(3,788)	241,400	119,895	(121,505)
Investment Earnings	148,500	12,375	(37,887)	(50,262)	148,500	33,681	(114,819)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	69,837	69,837
Funded Capital Resources	3,032,786	252,732	-	(252,732)	3,032,786	-	(3,032,786)
<b>TOTAL SOURCES</b>	<b>15,856,126</b>	<b>1,265,019</b>	<b>1,102,661</b>	<b>(162,358)</b>	<b>15,856,126</b>	<b>12,974,435</b>	<b>(2,881,691)</b>
<b>USES</b>							
Salaries and Wages	2,801,780	241,787	320,319	(78,532)	2,801,780	2,739,817	61,963
Employee Fringe	1,449,604	122,663	151,950	(29,287)	1,449,604	1,357,142	92,461
<b>Total Personnel Cost</b>	<b>4,251,383</b>	<b>364,450</b>	<b>472,269</b>	<b>(107,819)</b>	<b>4,251,383</b>	<b>4,096,959</b>	<b>154,424</b>
Professional Services	182,050	11,683	128,937	(117,254)	182,050	227,259	(45,209)
Services and Supplies	2,093,257	134,437	441,152	(306,715)	2,093,257	2,031,069	62,188
Insurance	203,880	16,990	16,444	546	203,880	197,331	6,549
Utilities	932,594	72,487	79,773	(7,286)	932,594	815,167	117,427
Cost of Goods Sold	-	-	1,500	(1,500)	-	7,125	(7,125)
Central Services Cost	392,709	32,726	(3,543)	36,269	392,709	356,440	36,269
Defensible Space	100,000	50,000	44,507	5,493	100,000	100,000	0
Capital Improvements	7,135,100	110,000	(101,678)	211,678	7,135,100	3,053,119	4,081,981
Debt Service	643,134	8,702	46,565	(37,863)	643,134	635,620	7,514
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>15,934,108</b>	<b>801,476</b>	<b>1,125,926</b>	<b>(324,450)</b>	<b>15,934,108</b>	<b>11,520,089</b>	<b>4,414,018</b>
<b>SOURCES(USES)</b>	<b>(77,982)</b>	<b>463,543</b>	<b>(23,265)</b>	<b>(486,809)</b>	<b>(77,982)</b>	<b>1,454,346</b>	<b>1,532,327</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**WATER**  
**UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	4,965,219	399,102	532,407	133,305	4,965,219	5,270,749	305,530
Interfund Services	241,400	11,400	7,612	(3,788)	241,400	119,895	(121,505)
Investment Earnings	3,000	250	0	(250)	3,000	665	(2,335)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	35,603	35,603
Funded Capital Resources	450,000	37,500	-	(37,500)	450,000	-	(450,000)
<b>TOTAL SOURCES</b>	<b>5,659,619</b>	<b>448,252</b>	<b>540,018</b>	<b>91,767</b>	<b>5,659,619</b>	<b>5,426,911</b>	<b>(232,708)</b>
<b>USES</b>							
Salaries and Wages	1,245,017	108,408	149,305	(40,897)	1,245,017	1,255,194	(10,177)
Employee Fringe	650,118	55,233	70,793	(15,560)	650,118	628,998	21,121
<b>Total Personnel Cost</b>	<b>1,895,136</b>	<b>163,642</b>	<b>220,098</b>	<b>(56,456)</b>	<b>1,895,136</b>	<b>1,884,192</b>	<b>10,944</b>
Professional Services	75,350	5,792	103,721	(97,930)	75,350	142,668	(67,318)
Services and Supplies	1,074,105	68,743	273,181	(204,438)	1,074,105	1,057,300	16,805
Insurance	112,020	9,335	9,035	300	112,020	108,422	3,598
Utilities	461,346	36,056	44,020	(7,965)	461,346	424,962	36,384
Cost of Goods Sold	-	-	1,500	(1,500)	-	7,125	(7,125)
Central Services Cost	193,355	16,113	(2,022)	18,135	193,355	175,220	18,135
Defensible Space	50,000	25,000	22,254	2,746	50,000	50,000	(0)
Capital Improvements	2,286,609	110,000	(139,697)	249,697	2,286,609	942,917	1,343,692
Debt Service	307,020	5,330	29,543	(24,213)	307,020	303,780	3,239
Transfers Out	(128,113)	(10,676)	(49,575)	38,899	(128,113)	(194,622)	66,509
<b>TOTAL USES</b>	<b>6,326,827</b>	<b>429,333</b>	<b>512,059</b>	<b>(82,725)</b>	<b>6,326,827</b>	<b>4,901,964</b>	<b>1,424,863</b>
<b>SOURCES(USES)</b>	<b>(667,208)</b>	<b>18,918</b>	<b>27,960</b>	<b>9,042</b>	<b>(667,208)</b>	<b>524,948</b>	<b>1,192,156</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**SEWER**  
**UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	6,946,421	582,410	594,004	11,594	6,946,421	6,934,096	(12,325)
Investment Earnings	145,500	12,125	(37,887)	(50,012)	145,500	33,016	(112,484)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	34,234	34,234
Funded Capital Resources	2,582,786	215,232	-	(215,232)	2,582,786	-	(2,582,786)
<b>TOTAL SOURCES</b>	<b>9,674,707</b>	<b>809,767</b>	<b>556,117</b>	<b>(253,650)</b>	<b>9,674,707</b>	<b>7,001,347</b>	<b>(2,673,360)</b>
<b>USES</b>							
Salaries and Wages	1,391,062	119,452	152,182	(32,730)	1,391,062	1,320,187	70,875
Employee Fringe	716,482	60,381	72,068	(11,687)	716,482	650,301	66,181
<b>Total Personnel Cost</b>	<b>2,107,544</b>	<b>179,833</b>	<b>224,250</b>	<b>(44,417)</b>	<b>2,107,544</b>	<b>1,970,488</b>	<b>137,056</b>
Professional Services	81,700	5,892	25,216	(19,324)	81,700	65,954	15,746
Services and Supplies	780,335	45,689	137,076	(91,387)	780,335	803,649	(23,314)
Insurance	91,860	7,655	7,409	246	91,860	88,909	2,951
Utilities	468,998	36,099	35,514	585	468,998	388,276	80,722
Central Services Cost	193,355	16,113	(2,022)	18,135	193,355	175,220	18,135
Defensible Space	50,000	25,000	22,254	2,746	50,000	50,000	0
Capital Improvements	4,848,491	-	38,019	(38,019)	4,848,491	2,110,202	2,738,289
Debt Service	336,114	3,373	17,023	(13,650)	336,114	331,840	4,275
Transfers Out	128,113	10,676	49,575	(38,899)	128,113	194,622	(66,509)
<b>TOTAL USES</b>	<b>9,086,510</b>	<b>330,329</b>	<b>554,313</b>	<b>(223,984)</b>	<b>9,086,510</b>	<b>6,179,160</b>	<b>2,907,350</b>
<b>SOURCES(USES)</b>	<b>588,197</b>	<b>479,438</b>	<b>1,804</b>	<b>(477,634)</b>	<b>588,197</b>	<b>822,186</b>	<b>233,989</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SOLID WASTE  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	312,000	-	3,700	3,700	312,000	360,797	48,797
<b>TOTAL SOURCES</b>	<b>312,000</b>	<b>-</b>	<b>3,700</b>	<b>3,700</b>	<b>312,000</b>	<b>360,797</b>	<b>48,797</b>
<b>USES</b>							
Salaries and Wages	111,689	9,397	12,962	(3,564)	111,689	112,177	(488)
Employee Fringe	53,966	4,581	5,878	(1,297)	53,966	51,129	2,837
<b>Total Personnel Cost</b>	<b>165,656</b>	<b>13,979</b>	<b>18,840</b>	<b>(4,861)</b>	<b>165,656</b>	<b>163,306</b>	<b>2,349</b>
Services and Supplies	143,605	12,188	24,125	(11,938)	143,605	88,542	55,063
Utilities	1,710	198	192	6	1,710	1,737	(27)
<b>TOTAL USES</b>	<b>310,971</b>	<b>26,364</b>	<b>43,157</b>	<b>(16,793)</b>	<b>310,971</b>	<b>253,585</b>	<b>57,385</b>
<b>SOURCES(USES)</b>	<b>1,029</b>	<b>(26,364)</b>	<b>(39,457)</b>	<b>(13,093)</b>	<b>1,029</b>	<b>107,212</b>	<b>106,183</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**TAHOE WATER SUPPLIERS ASSOCIATION**  
**UNAUDITED**  
**CURRENT YEAR TO BUDGET COMPARISON**  
For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	178,800	7,000	(3,995)	(10,995)	178,800	145,523	(33,277)
Intergovernmental - Operating Grants	31,000	-	6,820	6,820	31,000	39,857	8,857
<b>TOTAL SOURCES</b>	<b>209,800</b>	<b>7,000</b>	<b>2,825</b>	<b>(4,175)</b>	<b>209,800</b>	<b>185,380</b>	<b>(24,420)</b>
<b>USES</b>							
Salaries and Wages	54,011	4,529	5,870	(1,341)	54,011	52,258	1,753
Employee Fringe	29,037	2,467	3,211	(743)	29,037	26,714	2,323
<b>Total Personnel Cost</b>	<b>83,048</b>	<b>6,996</b>	<b>9,081</b>	<b>(2,084)</b>	<b>83,048</b>	<b>78,973</b>	<b>4,075</b>
Professional Services	25,000	-	-	-	25,000	18,637	6,363
Services and Supplies	95,212	7,818	6,769	1,049	95,212	81,578	13,634
Utilities	540	135	48	87	540	192	348
Central Services Cost	6,000	500	500	-	6,000	6,000	-
<b>TOTAL USES</b>	<b>209,800</b>	<b>15,449</b>	<b>16,398</b>	<b>(949)</b>	<b>209,800</b>	<b>185,380</b>	<b>24,420</b>
<b>SOURCES(USES)</b>	<b>-</b>	<b>(8,449)</b>	<b>(13,573)</b>	<b>(5,124)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	16,616,228	1,046,214	1,415,316	369,103	16,616,228	16,092,512	(523,716)
Facility Fees	1,763,645	35,274	40,960	5,686	1,763,645	1,762,766	(879)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	38,700	5,675	5,895	220	38,700	53,997	15,297
Interfund Services	98,849	17,879	17,992	113	98,849	91,769	(7,080)
Non Operating Leases	118,130	2,765	2,791	26	118,130	119,697	1,567
Investment Earnings	52,500	4,375	(12,256)	(16,631)	52,500	4,472	(48,028)
Proceeds from Capital Asset Dispositions	-	-	1,050	1,050	-	52,249	52,249
<b>TOTAL SOURCES</b>	<b>18,700,152</b>	<b>1,112,962</b>	<b>1,471,748</b>	<b>358,786</b>	<b>18,700,152</b>	<b>18,177,462</b>	<b>(522,690)</b>
<b>USES</b>							
Salaries and Wages	6,857,641	550,126	733,156	(183,030)	6,857,641	6,077,959	779,682
Employee Fringe	2,225,323	172,356	217,106	(44,750)	2,225,323	1,942,752	282,572
<b>Total Personnel Cost</b>	<b>9,082,964</b>	<b>722,482</b>	<b>950,262</b>	<b>(227,780)</b>	<b>9,082,964</b>	<b>8,020,711</b>	<b>1,062,254</b>
Professional Services	44,625	1,000	1,025	(25)	44,625	35,770	8,855
Services and Supplies	4,758,505	325,261	421,923	(96,662)	4,758,505	3,627,190	1,131,315
Insurance	389,760	22,755	22,024	731	389,760	367,254	22,506
Utilities	1,229,994	73,385	77,510	(4,125)	1,229,994	1,129,611	100,383
Cost of Goods Sold	1,571,338	172,018	175,574	(3,557)	1,571,338	1,057,580	513,758
Central Services Cost	972,685	81,057	(8,658)	89,715	972,685	882,970	89,715
Defensible Space	100,000	50,000	44,507	5,493	100,000	100,000	(0)
Transfers Out							
<b>TOTAL USES</b>	<b>18,149,871</b>	<b>1,447,958</b>	<b>1,684,168</b>	<b>(236,210)</b>	<b>18,149,871</b>	<b>15,221,085</b>	<b>2,928,786</b>
<b>SOURCES(USES)</b>	<b>550,281</b>	<b>(334,996)</b>	<b>(212,420)</b>	<b>122,576</b>	<b>550,281</b>	<b>2,956,378</b>	<b>2,406,096</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
CHAMPIONSHIP GOLF  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	3,391,291	642,669	701,218	58,549	3,391,291	3,214,950	(176,340)
Facility Fees	32,812	656	762	106	32,812	33,019	207
Proceeds from Capital Asset Dispositions	-	-	-	-	-	19,330	19,330
<b>TOTAL SOURCES</b>	<b>3,424,103</b>	<b>643,325</b>	<b>701,980</b>	<b>58,655</b>	<b>3,424,103</b>	<b>3,267,300</b>	<b>(156,803)</b>
<b>USES</b>							
Salaries and Wages	1,258,610	184,725	238,779	(54,054)	1,258,610	1,152,710	105,900
Employee Fringe	364,034	45,426	58,923	(13,496)	364,034	349,938	14,096
<b>Total Personnel Cost</b>	<b>1,622,644</b>	<b>230,151</b>	<b>297,702</b>	<b>(67,550)</b>	<b>1,622,644</b>	<b>1,502,649</b>	<b>119,995</b>
Professional Services	7,980	-	-	-	7,980	6,403	1,578
Services and Supplies	962,511	106,702	138,685	(31,983)	962,511	796,509	166,002
Insurance	75,180	12,530	12,128	402	75,180	72,765	2,415
Utilities	212,370	21,068	26,787	(5,718)	212,370	227,960	(15,590)
Cost of Goods Sold	588,087	115,738	98,784	16,954	588,087	495,907	92,180
Central Services Cost	248,707	20,726	(2,355)	23,081	248,707	225,626	23,081
Transfers Out							
<b>TOTAL USES</b>	<b>3,717,478</b>	<b>506,915</b>	<b>571,730</b>	<b>(64,814)</b>	<b>3,717,478</b>	<b>3,327,817</b>	<b>389,661</b>
<b>SOURCES(USES)</b>	<b>(293,376)</b>	<b>136,410</b>	<b>130,250</b>	<b>(6,160)</b>	<b>(293,376)</b>	<b>(60,518)</b>	<b>232,858</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
MOUNTAIN GOLF  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	818,834	172,432	190,068	17,636	818,834	809,745	(9,089)
Facility Fees	221,481	4,430	5,144	714	221,481	222,882	1,401
Non Operating Leases	40,890	1,745	1,815	70	40,890	41,464	574
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,151	2,151
<b>TOTAL SOURCES</b>	<b>1,081,205</b>	<b>178,607</b>	<b>197,027</b>	<b>18,420</b>	<b>1,081,205</b>	<b>1,076,242</b>	<b>(4,963)</b>
<b>USES</b>							
Salaries and Wages	409,731	61,931	69,726	(7,795)	409,731	346,777	62,954
Employee Fringe	117,206	13,522	16,482	(2,959)	117,206	112,455	4,751
<b>Total Personnel Cost</b>	<b>526,937</b>	<b>75,453</b>	<b>86,208</b>	<b>(10,755)</b>	<b>526,937</b>	<b>459,232</b>	<b>67,706</b>
Professional Services	4,170	-	-	-	4,170	2,296	1,874
Services and Supplies	349,229	47,278	40,453	6,825	349,229	332,759	16,470
Insurance	17,280	2,880	2,787	93	17,280	16,725	555
Utilities	91,760	12,710	9,067	3,643	91,760	84,117	7,643
Cost of Goods Sold	89,532	22,180	14,403	7,777	89,532	62,188	27,344
Central Services Cost	62,301	5,192	(576)	5,768	62,301	56,533	5,768
<b>TOTAL USES</b>	<b>1,141,209</b>	<b>165,693</b>	<b>152,342</b>	<b>13,351</b>	<b>1,141,209</b>	<b>1,013,850</b>	<b>127,360</b>
<b>SOURCES(USES)</b>	<b>(60,004)</b>	<b>12,914</b>	<b>44,685</b>	<b>31,771</b>	<b>(60,004)</b>	<b>62,392</b>	<b>122,396</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
FACILITIES FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	1,440,299	138,123	254,444	116,322	1,440,299	790,683	(649,616)
Facility Fees	41,015	820	953	133	41,015	41,275	260
Proceeds from Capital Asset Dispositions	-	-	-	-	-	850	850
<b>TOTAL SOURCES</b>	<b>1,481,314</b>	<b>138,943</b>	<b>255,397</b>	<b>116,454</b>	<b>1,481,314</b>	<b>832,808</b>	<b>(648,505)</b>
<b>USES</b>							
Salaries and Wages	446,134	41,441	53,653	(12,212)	446,134	313,140	132,994
Employee Fringe	193,412	18,469	21,824	(3,355)	193,412	155,209	38,203
<b>Total Personnel Cost</b>	<b>639,546</b>	<b>59,910</b>	<b>75,477</b>	<b>(15,567)</b>	<b>639,546</b>	<b>468,349</b>	<b>171,197</b>
Professional Services	1,170	-	-	-	1,170	1,184	(14)
Services and Supplies	446,503	33,944	75,516	(41,571)	446,503	280,325	166,178
Insurance	11,820	985	953	32	11,820	11,440	380
Utilities	53,930	4,888	4,956	(67)	53,930	48,372	5,558
Cost of Goods Sold	324,619	28,200	55,862	(27,662)	324,619	162,113	162,506
Central Services Cost	26,995	2,250	(349)	2,599	26,995	24,396	2,599
Transfers Out							
<b>TOTAL USES</b>	<b>1,504,583</b>	<b>130,177</b>	<b>212,415</b>	<b>(82,238)</b>	<b>1,504,583</b>	<b>996,179</b>	<b>508,404</b>
<b>SOURCES(USES)</b>	<b>(23,270)</b>	<b>8,765</b>	<b>42,982</b>	<b>34,216</b>	<b>(23,270)</b>	<b>(163,371)</b>	<b>(140,101)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SKI FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	10,148,735	500	2,896	2,396	10,148,735	10,206,918	58,183
Facility Fees	(1,640,400)	(32,808)	(38,097)	(5,289)	(1,640,400)	(1,650,784)	(10,384)
Interfund Services	14,985	7,535	9,429	1,894	14,985	17,011	2,026
Non Operating Leases	77,240	1,020	976	(44)	77,240	78,233	993
Investment Earnings	22,500	1,875	(9,711)	(11,586)	22,500	1,723	(20,777)
<b>TOTAL SOURCES</b>	<b>8,623,060</b>	<b>(21,878)</b>	<b>(34,508)</b>	<b>(12,630)</b>	<b>8,623,060</b>	<b>8,653,101</b>	<b>30,041</b>
<b>USES</b>							
Salaries and Wages	3,135,849	91,995	115,981	(23,986)	3,135,849	2,716,808	419,041
Employee Fringe	1,050,665	48,458	63,872	(15,414)	1,050,665	902,190	148,475
<b>Total Personnel Cost</b>	<b>4,186,514</b>	<b>140,453</b>	<b>179,852</b>	<b>(39,400)</b>	<b>4,186,514</b>	<b>3,618,998</b>	<b>567,516</b>
Professional Services	23,700	1,000	100	900	23,700	17,267	6,433
Services and Supplies	2,058,216	46,067	38,693	7,374	2,058,216	1,485,464	572,752
Insurance	212,700	-	-	-	212,700	195,881	16,819
Utilities	627,070	13,040	14,878	(1,838)	627,070	547,831	79,239
Cost of Goods Sold	529,100	-	-	-	529,100	317,925	211,175
Central Services Cost	438,043	36,504	(3,774)	40,278	438,043	397,765	40,278
Transfers Out							
<b>TOTAL USES</b>	<b>8,075,342</b>	<b>237,063</b>	<b>229,749</b>	<b>7,314</b>	<b>8,075,342</b>	<b>6,581,130</b>	<b>1,494,212</b>
<b>SOURCES(USES)</b>	<b>547,718</b>	<b>(258,941)</b>	<b>(264,257)</b>	<b>(5,316)</b>	<b>547,718</b>	<b>2,071,971</b>	<b>1,524,253</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
RECREATION FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	1,007,900	120,600	147,180	26,580	1,007,900	1,014,837	6,937
Facility Fees	1,222,098	24,442	28,382	3,940	1,222,098	1,229,835	7,737
Intergovernmental - Operating Grants	17,000	1,600	-	(1,600)	17,000	37,176	20,176
Proceeds from Capital Asset Dispositions	-	-	1,050	1,050	-	1,050	1,050
<b>TOTAL SOURCES</b>	<b>2,246,998</b>	<b>146,642</b>	<b>176,612</b>	<b>29,970</b>	<b>2,246,998</b>	<b>2,282,898</b>	<b>35,900</b>
<b>USES</b>							
Salaries and Wages	1,037,021	96,825	135,353	(38,528)	1,037,021	955,637	81,384
Employee Fringe	327,605	28,797	33,674	(4,876)	327,605	274,637	52,967
<b>Total Personnel Cost</b>	<b>1,364,626</b>	<b>125,622</b>	<b>169,027</b>	<b>(43,404)</b>	<b>1,364,626</b>	<b>1,230,274</b>	<b>134,351</b>
Professional Services	5,850	-	-	-	5,850	5,919	(69)
Services and Supplies	502,086	49,080	70,599	(21,519)	502,086	411,476	90,610
Insurance	55,920	4,660	4,510	150	55,920	54,124	1,796
Utilities	132,640	11,070	9,520	1,550	132,640	108,567	24,073
Cost of Goods Sold	33,400	3,900	1,808	2,092	33,400	13,225	20,175
Central Services Cost	117,633	9,803	(886)	10,689	117,633	106,944	10,689
Transfers Out							
<b>TOTAL USES</b>	<b>2,212,155</b>	<b>204,135</b>	<b>254,578</b>	<b>(50,443)</b>	<b>2,212,155</b>	<b>1,930,529</b>	<b>281,626</b>
<b>SOURCES(USES)</b>	<b>34,843</b>	<b>(57,493)</b>	<b>(77,965)</b>	<b>(20,473)</b>	<b>34,843</b>	<b>352,369</b>	<b>317,526</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES ADMINISTRATION FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	(317,830)	(63,110)	79,535	142,645	(317,830)	(123,602)	194,228
Facility Fees	1,041,833	20,837	24,196	3,359	1,041,833	1,036,383	(5,450)
Investment Earnings	30,000	2,500	(2,545)	(5,045)	30,000	2,748	(27,252)
<b>TOTAL SOURCES</b>	<b>754,003</b>	<b>(39,773)</b>	<b>101,185</b>	<b>140,958</b>	<b>754,003</b>	<b>915,530</b>	<b>161,527</b>
<b>USES</b>							
Salaries and Wages	147,970	14,377	19,830	(5,453)	147,970	152,603	(4,633)
Employee Fringe	61,384	5,374	5,882	(508)	61,384	50,263	11,121
<b>Total Personnel Cost</b>	<b>209,354</b>	<b>19,751</b>	<b>25,711</b>	<b>(5,961)</b>	<b>209,354</b>	<b>202,866</b>	<b>6,488</b>
Professional Services	-	-	925	(925)	-	925	(925)
Services and Supplies	76,768	4,708	3,057	1,651	76,768	39,966	36,802
Utilities	7,604	634	405	229	7,604	7,706	(102)
Central Services Cost	22,060	1,838	(197)	2,035	22,060	20,025	2,035
Defensible Space	100,000	50,000	44,507	5,493	100,000	100,000	(0)
<b>TOTAL USES</b>	<b>415,786</b>	<b>76,931</b>	<b>74,409</b>	<b>2,522</b>	<b>415,786</b>	<b>371,489</b>	<b>44,298</b>
<b>SOURCES(USES)</b>	<b>338,217</b>	<b>(116,704)</b>	<b>26,777</b>	<b>143,481</b>	<b>338,217</b>	<b>544,041</b>	<b>205,825</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
PARKS FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	26,600	7,500	3,675	(3,825)	26,600	22,350	(4,250)
Facility Fees	729,978	14,600	16,953	2,353	729,978	734,600	4,622
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	21,700	4,075	5,895	1,820	21,700	16,821	(4,879)
Interfund Services	83,864	10,344	8,563	(1,781)	83,864	74,758	(9,106)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	28,868	28,868
<b>TOTAL SOURCES</b>	<b>874,242</b>	<b>37,299</b>	<b>35,086</b>	<b>(2,213)</b>	<b>874,242</b>	<b>877,397</b>	<b>3,155</b>
<b>USES</b>							
Salaries and Wages	313,796	41,441	59,916	(18,475)	313,796	312,315	1,482
Employee Fringe	82,979	8,978	11,180	(2,202)	82,979	76,041	6,939
<b>Total Personnel Cost</b>	<b>396,775</b>	<b>50,419</b>	<b>71,096</b>	<b>(20,677)</b>	<b>396,775</b>	<b>388,355</b>	<b>8,420</b>
Professional Services	1,170	-	-	-	1,170	1,184	(14)
Services and Supplies	302,862	27,314	37,179	(9,866)	302,862	212,206	90,656
Insurance	13,320	1,110	1,074	36	13,320	12,892	428
Utilities	96,485	9,035	11,174	(2,139)	96,485	96,226	259
Central Services Cost	45,923	3,827	(429)	4,256	45,923	41,667	4,256
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>856,535</b>	<b>91,704</b>	<b>120,094</b>	<b>(28,390)</b>	<b>856,535</b>	<b>752,531</b>	<b>104,005</b>
<b>SOURCES(USES)</b>	<b>17,707</b>	<b>(54,405)</b>	<b>(85,008)</b>	<b>(30,603)</b>	<b>17,707</b>	<b>124,867</b>	<b>107,160</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
TENNIS FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	100,400	27,500	36,301	8,801	100,400	156,631	56,231
Facility Fees	114,828	2,297	2,667	370	114,828	115,555	727
<b>TOTAL SOURCES</b>	<b>215,228</b>	<b>29,797</b>	<b>38,968</b>	<b>9,171</b>	<b>215,228</b>	<b>272,186</b>	<b>56,958</b>
<b>OPERATING USES</b>							
Salaries and Wages	108,530	17,391	39,918	(22,527)	108,530	127,969	(19,439)
Employee Fringe	28,038	3,331	5,271	(1,940)	28,038	22,018	6,020
<b>Total Personnel Cost</b>	<b>136,568</b>	<b>20,722</b>	<b>45,189</b>	<b>(24,467)</b>	<b>136,568</b>	<b>149,988</b>	<b>(13,419)</b>
Professional Services	585	-	-	-	585	593	(8)
Services and Supplies	60,330	10,168	17,740	(7,572)	60,330	68,485	(8,155)
Insurance	3,540	590	571	19	3,540	3,426	114
Utilities	8,135	940	724	216	8,135	8,832	(697)
Cost of Goods Sold	6,600	2,000	4,717	(2,717)	6,600	6,223	378
Central Services Cost	11,023	919	(90)	1,009	11,023	10,014	1,009
Transfers Out							
<b>TOTAL USES</b>	<b>226,781</b>	<b>35,339</b>	<b>68,851</b>	<b>(33,512)</b>	<b>226,781</b>	<b>247,561</b>	<b>(20,779)</b>
<b>SOURCES(USES)</b>	<b>(11,553)</b>	<b>(5,542)</b>	<b>(29,883)</b>	<b>(24,341)</b>	<b>(11,553)</b>	<b>24,625</b>	<b>36,179</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BEACH FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	831,955	117,180	31,203	(85,977)	831,955	885,555	53,600
Facility Fees	658,580	13,172	14,233	1,061	658,580	653,588	(4,992)
Investment Earnings	11,250	-	10	10	11,250	635	(10,615)
Proceeds from Capital Asset Dispositions	-	-	(36,065)	(36,065)	-	(36,065)	(36,065)
<b>TOTAL SOURCES</b>	<b>1,501,785</b>	<b>130,352</b>	<b>9,381</b>	<b>(120,971)</b>	<b>1,501,785</b>	<b>1,503,713</b>	<b>1,928</b>
<b>USES</b>							
Salaries and Wages	810,930	124,224	145,693	(21,469)	810,930	789,096	21,834
Employee Fringe	221,093	27,319	29,866	(2,547)	221,093	198,994	22,099
<b>Total Personnel Cost</b>	<b>1,032,023</b>	<b>151,543</b>	<b>175,559</b>	<b>(24,016)</b>	<b>1,032,023</b>	<b>988,089</b>	<b>43,933</b>
Professional Services	14,765	800	-	800	14,765	5,329	9,436
Services and Supplies	500,991	57,463	50,454	7,009	500,991	362,416	138,575
Insurance	37,980	6,330	6,127	203	37,980	36,760	1,220
Utilities	130,894	16,737	10,115	6,622	130,894	119,172	11,722
Cost of Goods Sold	83,600	12,000	11,351	649	83,600	82,554	1,046
Central Services Cost	106,046	8,837	(871)	9,708	106,046	96,338	9,708
Transfers Out							
<b>TOTAL USES</b>	<b>1,906,299</b>	<b>253,710</b>	<b>252,734</b>	<b>975</b>	<b>1,906,299</b>	<b>1,690,658</b>	<b>215,641</b>
<b>SOURCES(USES)</b>	<b>(404,514)</b>	<b>(123,358)</b>	<b>(243,353)</b>	<b>(119,995)</b>	<b>(404,514)</b>	<b>(186,945)</b>	<b>217,569</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
INTERNAL SERVICES FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Interfund Services	3,228,036	258,541	269,502	10,961	3,228,036	2,417,505	(810,531)
<b>TOTAL SOURCES</b>	<b>3,228,036</b>	<b>258,541</b>	<b>269,502</b>	<b>10,961</b>	<b>3,228,036</b>	<b>2,417,505</b>	<b>(810,531)</b>
<b>USES</b>							
Salaries and Wages	1,499,515	126,089	127,603	(1,514)	1,499,515	1,142,321	357,194
Employee Fringe	819,153	69,601	59,457	10,144	819,153	601,345	217,808
<b>Total Personnel Cost</b>	<b>2,318,668</b>	<b>195,690</b>	<b>187,060</b>	<b>8,630</b>	<b>2,318,668</b>	<b>1,743,666</b>	<b>575,002</b>
Professional Services	9,000	750	-	750	9,000	-	9,000
Services and Supplies	896,822	75,022	116,231	(41,209)	896,822	726,776	170,046
Insurance	15,300	1,275	1,234	41	15,300	14,809	491
Utilities	11,520	1,260	886	374	11,520	9,976	1,544
Capital Improvements	5,000	-	-	-	5,000	-	5,000
<b>TOTAL USES</b>	<b>3,256,310</b>	<b>273,997</b>	<b>305,410</b>	<b>(31,413)</b>	<b>3,256,310</b>	<b>2,495,226</b>	<b>761,084</b>
<b>SOURCES(USES)</b>	<b>(28,274)</b>	<b>(15,456)</b>	<b>(35,909)</b>	<b>(20,453)</b>	<b>(28,274)</b>	<b>(77,721)</b>	<b>(49,447)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES CAPITAL PROJECTS FUND  
UNAUDITED  
CURRENT YEAR TO BUDGET COMPARISON  
For fiscal year 2021, 07/01/2020 - 06/30/2021**

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Facility Fees	533,195	10,664	12,383	1,719	533,195	536,571	3,376
Capital Grants	-	-	-	-	-	88,505	88,505
Proceeds from Capital Asset Dispositions	-	-	-	-	-	1,500	1,500
Funded Capital Resources	5,594,546	5,594,546	-	(5,594,546)	5,594,546	-	(5,594,546)
<b>TOTAL SOURCES</b>	<b>6,127,741</b>	<b>5,605,210</b>	<b>12,383</b>	<b>(5,592,827)</b>	<b>6,127,741</b>	<b>626,575</b>	<b>(5,501,166)</b>
<b>USES</b>							
Professional Services	-	-	353,155	(353,155)	-	353,155	(353,155)
Services and Supplies	-	-	388,587	(388,587)	-	388,587	(388,587)
Capital Improvements	6,245,754	121,100	(468,350)	589,450	6,245,754	2,165,510	4,080,244
<b>TOTAL USES</b>	<b>6,245,754</b>	<b>121,100</b>	<b>273,392</b>	<b>(152,292)</b>	<b>6,245,754</b>	<b>2,907,253</b>	<b>3,338,501</b>
<b>SOURCES(USES)</b>	<b>(118,013)</b>	<b>5,484,110</b>	<b>(261,009)</b>	<b>(5,745,119)</b>	<b>(118,013)</b>	<b>(2,280,677)</b>	<b>(2,162,664)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BEACH CAPITAL PROJECTS FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Facility Fees	3,207,672	64,153	69,324	5,171	3,207,672	3,196,016	(11,656)
<b>TOTAL SOURCES</b>	<b>3,207,672</b>	<b>64,153</b>	<b>69,324</b>	<b>5,171</b>	<b>3,207,672</b>	<b>3,196,016</b>	<b>(11,656)</b>
<b>USES</b>							
Professional Services	-	-	222,132	(222,132)	-	222,132	(222,132)
Services and Supplies	-	-	12,635	(12,635)	-	12,635	(12,635)
Capital Improvements	1,712,789	20,000	553,382	(533,382)	1,712,789	1,010,438	702,351
<b>TOTAL USES</b>	<b>1,712,789</b>	<b>20,000</b>	<b>788,149</b>	<b>(768,149)</b>	<b>1,712,789</b>	<b>1,245,205</b>	<b>467,584</b>
<b>SOURCES(USES)</b>	<b>1,494,883</b>	<b>44,153</b>	<b>(718,825)</b>	<b>(762,978)</b>	<b>1,494,883</b>	<b>1,950,811</b>	<b>455,928</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**COMMUNITY SERVICES DEBT SERVICE FUND**  
**UNAUDITED**  
**CURRENT YEAR TO BUDGET COMPARISON**  
For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Facility Fees	410,150	8,203	9,525	1,322	410,150	412,748	2,598
Transfers In							
<b>TOTAL SOURCES</b>	<b>410,150</b>	<b>8,203</b>	<b>9,525</b>	<b>1,322</b>	<b>410,150</b>	<b>412,748</b>	<b>2,598</b>
<b>USES</b>							
Debt Service	383,172	-	-	-	383,172	383,172	(0)
<b>TOTAL USES</b>	<b>383,172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>383,172</b>	<b>383,172</b>	<b>(0)</b>
<b>SOURCES(USES)</b>	<b>26,978</b>	<b>8,203</b>	<b>9,525</b>	<b>1,322</b>	<b>26,978</b>	<b>29,575</b>	<b>2,597</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BEACH DEBT SERVICE FUND  
UNAUDITED**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Facility Fees	7,748	155	167	12	7,748	7,720	(28)
Transfers In							
<b>TOTAL SOURCES</b>	<b>7,748</b>	<b>155</b>	<b>167</b>	<b>12</b>	<b>7,748</b>	<b>7,720</b>	<b>(28)</b>
<b>USES</b>							
Debt Service	6,270	-	-	-	6,270	6,270	(0)
<b>TOTAL USES</b>	<b>6,270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,270</b>	<b>6,270</b>	<b>(0)</b>
<b>SOURCES(USES)</b>	<b>1,478</b>	<b>155</b>	<b>167</b>	<b>12</b>	<b>1,478</b>	<b>1,450</b>	<b>(28)</b>

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2020/21 Fourth Quarter Budget Update:  
Popular CIP Status Report Through June 30, 2021

**DATE:** September 7, 2021

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### **I. RECOMMENDATION**

This is an informational report and therefore no Board action is required.

### **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2020/21 4<sup>th</sup> Quarter Popular CIP Status Report intended to provide an update for the District's Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2020 through June 30, 2021. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

The Board received the FY202/21 1<sup>st</sup> Quarter Popular CIP Status report at its meeting of November 19, 2020, and 2<sup>nd</sup> quarter Popular CIP Status report at its meeting of February 24, 2021, and the 3<sup>rd</sup> quarter report at its meeting of May 12, 2021. This agenda item, via attachment, provides the Board with the fourth quarterly Popular Report, reflecting unaudited financial results for the fiscal year ending June 30, 2021.

#### *Overview*

The District's FY2020/21 approved capital budget adopted by the Board on May 27, 2020 provides for appropriations totaling \$14,377,677 in support of planned capital projects across all District activities, including Administration (\$650,150), Utilities (\$7,140,286), Community Services (\$6,127,741), Beaches (\$454,500) and Internal Services (\$5,000). Subsequent amendments to the capital budget, totaling \$1,313,677, were approved via separate action by the Board of Trustees, resulting in an amended budget of \$15,691,354.

	Prior Year Carryforward	FY2020/21 Approved Budget	Amendments	Amended Budget	Expenditures thru 12/31/20
General Fund	\$ 300,000	\$ 650,150	\$ -	\$ 650,150	\$ 429,458
Utility Fund	2,553,786	7,140,286	(10,069)	7,130,217	3,307,644
Internal Services	-	5,000	-	5,000	0
Community Services	2,500,701	6,127,741	65,457	6,193,198	2,907,253
Beach	-	454,500	1,258,289	1,712,789	1,245,205
<i>Total All Funds</i>	<i>\$ 5,354,487</i>	<i>\$ 14,377,677</i>	<i>\$ 1,313,677</i>	<i>\$ 15,691,354</i>	<i>\$ 7,889,560</i>

Overall, capital project expenditures through the fourth quarter of FY2020/21 (June 30, 2021) totaled \$7,889,560, or 50.5% of the amended CIP budget.

In addition to reporting actual expenditures for each approved capital improvement project through June 30, 2021, the report also includes specific modifications, per Board action, to the adopted FY2020/21 CIP budget. The report also includes a brief "status" classification to assist in understanding the information contained in this report as well as to help track changes in individual project status from quarter to quarter.

*Adjustments to Adopted FY2020/21 Capital Budget Reflected in CIP Status Report*

The following summarizes modifications to Capital Project budget reflected in the 4th Quarter CIP Status Report per previous Board action:

Summary of Board Actions Impacting the FY2020/21 Capital Budget					
Board Agenda	Project Description	Project #	Action	Amount	Fund
6/23/2020	Watermain Replacement - Martis Peak Road vicinity Unallocated Capital Project Funding	2299WS1704	Reduce Project Budget per Bid Award	(353,910) <u>353,910</u>	Utility Fund Utility Fund
6/23/2020	Maintenance Building Drainage, Washpad and Pavement Unallocated Capital Project Funding	3141GC1501	Reduce Project Budget per Bid Award	(121,567) <u>121,567</u>	Golf Fund Golf Fund
8/12/2020	IT infrastructure Microsoft Office Licenses Windows Server Operating System	1213CO1505 1213CO1803 1213CO1804	Re-allocation of Project Budget	(33,700) (9,300) <u>43,000</u>	General Fund General Fund General Fund
12/9/2020	Watermain Replacement - Slott Pk Ct Unallocated Capital Project Funding	2299WS1706	Advance Funding for Design of FY2020/21 construction project	45,000 <u>(45,000)</u>	Utility Fund Utility Fund
12/9/2020	Burnt Cedar Swimming Pool Improvements	3970BD2601	Supplemental Appropriation form Fund Balance	258,289	Beach Fund
2/24/2021	FY 2019/20 Carry-over Adjustments Utility Fund Community Services Fund(s)	various various	Adjust FY2019/20 Carry-over Adjust FY2019/20 Carry-over	(10,069) 65,457 <u>55,388</u>	Utility Fund Various
4/29/2021	Burnt Cedar Swimming Pool Improvements	3970BD2601	Supplemental Appropriation form Fund Balance	1,000,000	Beach Fund
			Total CIP Budget Amendments	<u>\$ 1,313,677</u>	

*Board Actions Since Third Quarter Report - Adjustments to FY2020/21 Capital Budget*

The Board of Trustees approved (via Resolution No. 1882, dated April 29, 2021) amending the capital budget to appropriate \$1.00 million for the Burnt Cedar Swimming Pool Improvement Project (CIP # 3970BD2601) to advance construction funding into the FY2020/21 fiscal year.

*Pending Carry-over Appropriations*

Expenditures charged to capital projects through the fourth quarter of FY2020/21 result in available unexpended appropriations of \$7.80 million. Of this amount, an estimated \$5.98 million is expected to be re-appropriated through carry-over to the FY2021/22 budget in support of ongoing capital projects and programs. Of this amount, \$1,875,000 in carry-over appropriations were approved with the adoption of the FY2021/22 budget, and an additional \$4.11 million in carry-over appropriation requests are pending Board action via a separate agenda item.

*Capital Improvement Charges Transferred to Operating Expenses*

As part of the year-end close process for the fiscal year ended June 30, 2021, staff has identified a total of \$1.29 million in costs that were recorded as capital expenditures that do not meet the criteria for capital assets. While these costs are reflected in the attached Popular CIP Status Report as expenses charged to the projects where they were budgeted, these costs have been recorded as operating expenses and will not be capitalized.

Attachment:

- Popular CIP Status Report - FY2020/21, through June 30, 2021



Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees		For the Fourth Quarter - Fiscal Year Ending June 30, 2021							
DESCRIPTION	PROJECT #	Prior Year	Current Year	FY2020/21			Future Year	Fiscal Year	Fiscal Year Expenditures As of 6/30/21	Variance	Status
		Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocation	Reservation Fund Balance	Adjusted Budget			
<b>General Fund:</b>											
IT Master Plan - IT Security Devices	1213CE1101		15,000					15,000	-	15,000	
District Wi-Fi Installation Update	1213CE1501		40,000					40,000	16,382	23,618	Completed
District Communication Radios	1213CE1701		6,000					6,000	5,827	173	Completed
District Wide Update to Voice Over Internet Phone System	1213CE1901		60,000					60,000	55,596	4,404	Completed
IT Infrastructure	1213CO1505		91,800			(33,700)		58,100	0	58,100	Completed
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703		97,050					97,050	57,053	39,997	On-going
Microsoft Office Licenses	1213CO1803		9,300			(9,300)		-	-	-	Re-allocation
Windows Server Operating System	1213CO1804		14,000			43,000		57,000	56,547	453	Completed
Admin Roof Repairs	1099BD1501		12,000					12,000	-	12,000	Delayed
Pavement Maintenance - Administration Building	1099LI1705		5,000					5,000	700	4,300	On-going
Human Resources Management and Payroll Processing	1315CO1801		300,000					300,000	237,353	62,647	In Progress
	<b>Total General Fund</b>		<b>\$ 300,000</b>		<b>\$ 350,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,150</b>	<b>\$ 429,458</b>	<b>\$ 220,692</b>
<b>Utility Fund:</b>											
Arc Flash Study - Utilities	2097BD2001		60,000					60,000	44,839	15,161	Completed
Public Works Billing Software Replacement	2097CO2101		10,000					10,000	-	10,000	Delayed
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401		25,000					25,000	21,874	3,126	On-going
Water Reservoir Safety and Security Improvements	2097DI1701	389,396	200,000		(3,505)			585,891	518,815	67,076	In Progress
2011 Chevrolet Service Truck #647 Treatment	2097LV1749		45,000					45,000	43,036	1,964	Completed
2004 9' Western Snow Plow #542A	2097LE1723				9,000			9,000	9,000	-	Completed
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746				48,000			48,000	52,883	(4,883)	Completed
1996 Peterbilt Dump Truck #299	2097HV1754				75,000			75,000	70,608	4,392	Completed
Pavement Maintenance, Utility Facilities	2097LI1401				22,763			22,763	17,900	4,863	On-going
	<b>Utility Shared Projects</b>	<b>389,396</b>	<b>340,000</b>		<b>151,258</b>			<b>880,654</b>	<b>778,955</b>	<b>101,699</b>	
Water Pumping Station Improvements	2299DI1102		70,000					70,000	46,999	23,001	In Progress
Replace Commercial Water Meters, Vaults and Lids	2299DI1103		55,000					55,000	48,818	6,182	On-going
Water Reservoir Coalings and Site Improvements	2299DI1204		85,000					85,000	85,000	0	Delayed
Burnt Cedar Water Disinfection Plant Improvements	2299DI1204		25,000					25,000	7,347	17,653	In Progress
Watermain Replacement - Martis Peak Road vicinity	2299WS1704		990,000			(353,910)		636,090	588,790	47,300	Completed
Watermain Replacement - Slott Pk Cl	2299WS1706					45,000		45,000	28,575	16,425	In Progress
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	175,000			1,072			176,072	1,728	174,344	In Progress
Unallocated Capital Project Funding						308,910		308,910	-	308,910	
	<b>Water</b>	<b>175,000</b>	<b>1,225,000</b>		<b>1,072</b>			<b>1,401,072</b>	<b>722,257</b>	<b>678,815</b>	
Effluent Export Pipeline Project	2524SS1010	11,586,890	2,000,000				(11,586,890)	2,000,000	110,790	1,889,210	Multi-Year
Effluent - Pond Lining	2599SS2010							-	-	-	In Progress
Building Upgrades Water Resource Recovery Facility	2599BD1105		80,000					80,000	52,726	27,274	In Progress
Sewer Pumping Station Improvements	2599DI1104		70,000					70,000	48,263	21,737	In Progress
Sewer Pump Station #1 Improvements	2599DI1703	390,866	650,000		(616)			1,040,250	1,225	1,039,025	Delayed
Water Resource Recovery Facility Improvements	2599SS1102		125,000					125,000	102,149	22,851	In Progress
Wetlands Effluent Disposal Facility Improvements	2599SS1103		16,500					16,500	16,340	160	Completed
Replace & Re-line Sewer Mains, Manholes and Appurtenances	2599SS1203		80,000					80,000	69,270	10,730	On-going
WRRF Aeration System Improvements	2599SS1707	1,598,524			(161,783)			1,436,741	1,405,669	31,072	Completed
	<b>Sewer</b>	<b>13,576,280</b>	<b>3,021,500</b>		<b>(162,399)</b>			<b>(11,586,890)</b>	<b>4,848,491</b>	<b>1,806,432</b>	<b>3,042,059</b>
	<b>Total Utility Fund</b>	<b>\$ 14,140,676</b>	<b>\$ 4,586,500</b>		<b>\$ (10,069)</b>			<b>\$ (11,586,890)</b>	<b>\$ 7,130,217</b>	<b>\$ 3,307,644</b>	<b>\$ 3,822,573</b>
<b>Internal Service:</b>											
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722		5,000					5,000	-	5,000	
	<b>Total Internal Service</b>	<b>\$ -</b>	<b>\$ 5,000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	
<b>Championship Golf Course:</b>											
Champ Golf Exterior Ice-maker Replacement	3141FF1804		10,500					10,500	7,556	2,944	
Championship Golf Course Bear Boxes	3141FF1903		6,000					6,000	5,845	155	Completed
Irrigation Improvements	3141GC1103	5,000	15,000		943			20,943	18,714	2,229	Completed
Maintenance Building Drainage, Washpad and Pavement	3141GC1501		700,000			(121,567)		578,433	548,258	30,175	Completed
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201		55,000					55,000	48,394	6,606	Completed
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202		62,500					62,500	2,525	59,975	In Progress
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898		378,000					378,000	-	378,000	Delayed
2006 Carrvill Club Car #589	3142LE1737		13,000					13,000	-	13,000	In Progress
2006 Carrvill Club Car #590	3142LE1738		13,000					13,000	-	13,000	In Progress
2006 Carrvill Club Car #591	3142LE1739		13,000					13,000	-	13,000	In Progress
2016 Bar Cart #724	3142LE1741		17,000					17,000	-	17,000	Delayed
2016 Bar Cart #725	3142LE1742		17,000					17,000	-	17,000	Delayed
Replacement of 2010 John Dere 8500 #641	3142LE1760	92,000						92,000	-	92,000	Delayed
Driving Range Nets	3143GC1201		90,000					90,000	96,000	(6,000)	Completed
2008 Planetair HD50 #616	3197LE1731		38,000					38,000	27,000	11,000	Completed
2017 TORO Procore 864 Aerator #747	3197LE1735		28,000					28,000	28,596	(596)	Completed
2017 Deep Tine Aerator #763	3197LE1752		27,000					27,000	27,102	(102)	Completed
Graden Sand Injection Verticutter	3197LE1902		18,500					18,500	16,450	2,050	Completed
2017 TORO Procore 864 Aerator #756	3197LE2004		33,500					33,500	34,453	(953)	Completed
Maintenance Shop Crane and Equipment Lift	3197ME1710	21,827						21,827	-	21,827	Completed
Unallocated Capital Project Funding						121,567		121,567	-	121,567	
	<b>Total Championship Golf Course</b>	<b>\$ 118,827</b>	<b>\$ 1,535,000</b>		<b>\$ 943</b>			<b>\$ 1,654,770</b>	<b>\$ 860,893</b>	<b>\$ 793,877</b>	
<b>Mountain Golf Course:</b>											
Mountain Course Greens, Tees and Bunkers	3241GC1101	15,000	8,000		(1,436)			21,564	19,513	2,051	Completed
Irrigation Improvements	3241GC1404	18,000			47			18,047	17,806	241	Completed
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	113,985						113,985	-	113,985	In Progress
Mountain Golf Cart Path Replacement	3241LI1903	166,395						166,395	88,946	77,450	Multi-Year
2016 Bar Cart #726	3242LE1726		20,000					20,000	-	20,000	Delayed
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204		6,000					6,000	1,100	4,900	On-going
	<b>Total Mountain Golf Course</b>	<b>\$ 313,380</b>	<b>\$ 34,000</b>		<b>\$ (1,389)</b>			<b>\$ 345,991</b>	<b>\$ 127,365</b>	<b>\$ 218,626</b>	

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees		For the Fourth Quarter - Fiscal Year Ending June 30, 2021							
DESCRIPTION	PROJECT #	Prior Year	Current Year	Projects Cancelled	Adjustments	Reallocation	Future Year	FY2020/21	Fiscal Year Expenditures As of 6/30/21	Variance	Status
		Carry Forward	Budgeted				Reservation Fund Balance	Adjusted Budget			
<b>Chateau:</b>											
Resurface Patio Deck - Chateau	3350BD1302		36,000					36,000	17,300	18,700	Completed
Replace Air Walls Chateau	3350BD1704		56,500					56,500	3,150	53,350	Completed
Retrofit Chateau Ventilation Ducts	3350ME2001		7,500					7,500	6,600	900	Completed
Catering Kitchen Equipment	3350FF1204									(3,288)	Completed
		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 23,762	\$ 76,238	
<b>Diamond Peak Ski Resort:</b>											
Base Lodge Walk in Cooler and Food Prep Reconfiguration	3453BD1806	25,000	15,000					40,000	-	40,000	Delayed
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502		55,000					55,000	34,793	20,207	In Progress
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	239,864	25,000		(9,680)			255,184	199,720	55,464	Completed
Ridge Ski Lift Maintenance and Improvements	3462HE1903		45,000					45,000	33,450	11,550	Completed
Ski Resort Snowmobile Fleet Replacement	3464LE1601		16,000					16,000	14,452	1,549	Completed
2013 Yamaha Rhino (ATV) #674	3464LV1732		21,000					21,000	-	21,000	In Progress
Replace Ski Rental Equipment	3468RE0002	335,000	200,000					535,000	-	535,000	In Progress
Replace 2010 Shuttle Bus #635	3469HE1739		140,000					140,000	-	140,000	Delayed
Replace 2010 Shuttle Bus #636	3469HE1740		140,000					140,000	-	140,000	Delayed
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105		25,000					25,000	21,335	3,665	On-going
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	220,000	300,000		8,320			528,320	19,500	508,820	Delayed
Diamond Peak Facilities Flooring Material Replacement	3499BD1710		55,000					55,000	-	55,000	Delayed
Arc Flash Study - Ski	3499BD2002		20,000					20,000	13,600	6,400	Completed
Ecommerce/Middleware Software	3499CE1909	202,000	-					202,000	100,000	102,000	Completed
Replace Staff Uniforms	3499OE1205		135,000					135,000	-	135,000	In Progress
Ski Master Plan Implementation (Entitlements)	3653BD1501		450,000				(400,000)	50,000	2,760	47,240	Delayed
	<b>Total Diamond Peak</b>	<b>\$ 1,471,864</b>	<b>\$ 1,192,000</b>	<b>\$ -</b>	<b>\$ (1,360)</b>	<b>\$ -</b>	<b>\$ (400,000)</b>	<b>\$ 2,262,504</b>	<b>\$ 439,610</b>	<b>\$ 1,822,895</b>	
<b>Parks:</b>											
Resurface and Coat Incline Park Bathroom Floors	4378BD1603		13,940					13,940	4,730	9,210	Delayed
Rosewood Creek Foot Bridges	4378BD1705		8,000					8,000	11,068	(3,068)	Completed
Preston Field Retaining Wall Replacement	4378BD1801		10,000					10,000	6,573	3,427	On-going
2008 JD Pro-Gator #624	4378LE1731		36,000					36,000	35,170	830	Completed
2015 Ball Field Groomer #706	4378LE1742		24,000					24,000	-	24,000	Cancel
Maintenance, East & West End Parks	4378LI1207		7,000					7,000	3,110	3,890	In Progress
Pavement Maintenance, Village Green Parking	4378LI1303		7,500					7,500	100	7,400	Delayed
Pavement Maintenance, Preston Field	4378LI1403		5,000					5,000	1,630	3,370	In Progress
Pavement Maintenance, Overflow Parking Lot	4378LI1602		5,000					5,000	100	4,900	Delayed
Pump Track	4378LI1604		-					-	250	(250)	
Pavement Maintenance - Incline Park	4378LI1802		3,500					3,500	1,050	2,450	Delayed
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737		45,000					45,000	43,623	1,377	Completed
Replace Playgrounds - Preston	4378RS1601		7,500					7,500	-	7,500	Delayed
Incline Park Facility Renovations (Net of Grants)	4378LI1803		-					-	86,005	(86,005)	Prior Year
2003 1-Ton Service Truck #520	4378LV1736		-			43,063		43,063	43,063	(0)	Prior Year
	<b>Total Parks</b>	<b>\$ -</b>	<b>\$ 172,440</b>	<b>\$ -</b>	<b>\$ 43,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,503</b>	<b>\$ 236,472</b>	<b>\$ (20,969)</b>	
<b>Tennis:</b>											
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602		26,000					26,000	-	26,000	Delayed
Tennis Center Renovation	4588BD1604	996,630	-					996,630	854,440	142,190	Completed
Pavement Maintenance, Tennis Facility	4588LI1201		5,000					5,000	-	5,000	Delayed
Resurface Tennis Courts 8-9-10-11	4588RS1401		17,600			(17,600)		-	-	-	
Tennis Center Pickle Ball Court Conversion	4588RS2101		-			17,600		17,600	17,600	-	Completed
	<b>Total Tennis</b>	<b>\$ 996,630</b>	<b>\$ 48,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,045,230</b>	<b>\$ 872,040</b>	<b>\$ 173,190</b>	
<b>Recreation Center:</b>											
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902		170,000					170,000	45,067	124,933	In Progress
Pavement Maintenance, Recreation Center Area	4884LI1102		62,500					62,500	63,006	(506)	Completed
Fitness Equipment	4886LE0001		45,000					45,000	45,481	(481)	Completed
Rec Center Locker Room Improvements	4899FF1202		60,000					60,000	65,807	(5,807)	In Progress
Recreation Center Elevator Modernization	4899ME2001		97,500					97,500	87,681	9,819	Completed
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607		20,000					20,000	8,870	11,130	Completed
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502		-		24,200			24,200	24,200	-	Completed
	<b>Total Recreation Center</b>	<b>\$ -</b>	<b>\$ 455,000</b>	<b>\$ -</b>	<b>\$ 24,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 479,200</b>	<b>\$ 340,112</b>	<b>\$ 139,088</b>	
<b>Community Services Administration:</b>											
Arc Flash Study - Community Services	4999BD2001		10,000					10,000	7,000	3,000	In Progress
Web Site Redesign and Upgrade	4999OE1399		80,000					80,000	-	80,000	Delayed
	<b>Total Community Services Administration</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 7,000</b>	<b>\$ 83,000</b>	
<b>Beach:</b>											
Burnt Cedar Swimming Pool Improvements	3970BD2601		225,000		1,258,289			1,483,289	1,226,710	256,579	In Progress
Pavement Maintenance, Ski Beach	3972BD1301		6,000					6,000	1,200	4,800	On-going
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501		55,000					55,000	-	55,000	Delayed
Burnt Cedar Dumpster enclosure	3972BD1707		35,000					35,000	5,860	29,140	Delayed
Beach Furnishings	3972FF1704		7,000					7,000	6,535	465	Completed
Pavement Maintenance, Incline Beach	3972LI1201		6,500					6,500	4,700	1,800	On-going
Pavement Maintenance, Burnt Cedar Beach	3972LI1202		12,500					12,500	200	12,300	On-going
Replace Playgrounds - Beaches	3972RS1701		7,500					7,500	-	7,500	On-going
Incline Beach Facility Replacement	3973LI1302		100,000					100,000	-	100,000	Delayed
	<b>Total Beach</b>	<b>\$ -</b>	<b>\$ 454,500</b>	<b>\$ -</b>	<b>\$ 1,258,289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,712,789</b>	<b>\$ 1,245,205</b>	<b>\$ 467,584</b>	
	<b>District-wide Total</b>	<b>\$ 17,341,377</b>	<b>\$ 9,023,190</b>	<b>\$ -</b>	<b>\$ 1,313,677</b>	<b>\$ -</b>	<b>\$ (11,986,890)</b>	<b>\$ 15,691,354</b>	<b>\$ 7,889,560</b>	<b>\$ 7,801,795</b>	

**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Tim Callicrate  
District Board Chairman

**SUBJECT:** Review, discuss and possibly approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of \$8,000

**DATE:** September 15, 2021

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**I. RECOMMENDATION**

That the Board of Trustees makes a motion to approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of \$8,000 which is attached hereto.

**II. BACKGROUND**

At the September 2, 2021, Board Chairman Callicrate had a General Business item to discuss this matter with the Board and there were no objections to having Staff take the first step of getting a proposal for the interviews. This Consent Calendar Item is the response to that Board request.

**III. FINANCIAL IMPACT**

The funding for this item, \$8,000.00, will come from the General Fund.



September 9, 2021

To: Indra Winqest, District General Manager  
Cc: Tim Callicrate, President

From: Dr. Bill Mathis  
Management Psychologist

*Re: Pre-contract Board and Executive Team Interviews*

Thank you for the opportunity to begin building a high performance board and with exception support of the Executive Team. With this as a goal, I recommend spending a couple hours with each board member and 1.5 hours with key executive staff to determine the best opportunities for growth and trainings:

I. Board Interview Areas:

- a. Best style available to meet objectives. Every person can flex personality and style to meet their best purpose.
- b. What board agreements would best serve to enhance communications and cooperation (board norms). Every board is unique.
- c. What are the best strategies to get projects done most effectively at the board policy levels?
- d. Managing conflicts and differences between board members?
- e. Selecting and solving strategies when differences in goals and styles stop progress.
- f. Personal techniques to solve and influence other board members and support groups?
- g. Identify management style and emotional IQ's.

II. Executive Team:

- a. Identify goals for a highly communicative team?
- b. Identify personal styles and emotional IQ scores to enhance working with others.
- c. Strategies for meeting board's needs.
- d. Groom staff when they are clear on goals.



- e. Has staff communicated to the GM who is needed for excellent communication to begin?
- f. Policy vs how to implement. Where to draw the line?

Costs estimated 2 days consultation/Dr. Bill	\$6,000
Materials, travel, lodging and additional time if authorized by GM for staff interviews	<u>\$2,000</u>
	\$8,000

Follow up recommendations will come before the board as a follow up.

Regards,  
Dr. Bill Mathis