
NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on September 28, 2022 in the **Boardroom, 893 Southwood Boulevard**, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

- 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. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.
 - 1. District General Manager's Report – **pages 4 - 13**
 - 2. Treasurer's Report– Requesting Trustee: Treasurer Michaela Tonking – **pages 14 - 15**
 - A. Payment of Bills (*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*)
 - 3. Fiscal Year 2021/2022 Fourth Quarter Budget Update – Unaudited Results through June 30, 2022: (Requesting Staff Member: Director of Finance Paul Navazio)
 - A. District Financial Results (Unaudited) Through June 30, 2022 – **pages 16 - 59**

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

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NOTICE OF MEETING

Agenda for the Board Meeting of September 28, 2022 - Page 2

- B. Fourth Quarter Popular CIP Status Report Through June 30, 2022 – *pages 60 - 67*
4. Annual Audit Committee Report – Request by Trustee Dent for reconciliation to ACFR; Report by Controller Martin Williams (Requesting Trustee: Trustee Matthew Dent) – *pages 68 - 80*
- F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – *pages 81 - 82*
- G. CONSENT CALENDAR (*for possible action*)
1. **SUBJECT:** Review, discuss, and possibly approve a payment of \$18,293.87 to Erickson, Thorpe & Swainston, Ltd. for Mark E. Smith v. IVGID, Case No. CV18-01564 (Requesting Staff Member: District General Counsel Joshua Nelson) – *pages 83 - 85*
 2. **SUBJECT:** Authorization to Transact Under Blanket Purchase Orders for Fiscal Year 2022/2023, Pursuant to NRS 332.115 and Board Policy 20.1.0 (Requesting Staff Member: Director of Finance Paul Navazio) – *pages 86 - 92*
 3. **SUBJECT:** Review, discuss and possibly approve Board Policy 15.1.0 – Accounting, Auditing, and Financial Reports – Audit Committee Charter (Requesting Trustee: Trustee Sara Schmitz) – *pages 93 - 123*
- H. GENERAL BUSINESS (*for possible action*)
1. **SUBJECT:** Review, discuss, and possibly approve the District General Manager Goals for Fiscal Year 2022-2023 **and** set a date for the District General Manager’s Performance Evaluation (Requesting Staff Member: Director of Human Resources Erin Feore) – *pages 124 - 128*
Recommendation for Action: That the Board of Trustees make a motion to approve the General Manager’s proposed goals for Fiscal Year 2022-2023 and set a date for the District General Manager’s Performance Evaluation.
 2. **SUBJECT:** Review, discuss, and possibly approve a Code of Conduct for Elected and Appointed Officials (Requesting Staff Members: Director of Human Resources Erin Feore and District General Counsel Joshua Nelson) – *pages 129 - 144*
 3. **SUBJECT:** Review, discuss and possibly approve Board Policy 3.1.0 – Conduct Meetings of the Board of Trustees (Requesting Trustee: Trustee Michaela Tonking) – *pages 145 - 169*
Recommendation for Action: That the Board of Trustees make a motion to approve Board Policy 3.1.0.
 4. **SUBJECT:** Discussion and possible action on revising the District’s Gold and Silver Card Program for Employees and past Trustees to no longer allow access to District restricted-access beaches – *pages 170 -172*
Recommendation for Action: That the Board of Trustees discuss and possibly make a motion to revise the Districts Gold and Silver Card program for Employees and past Trustees to no longer allow access to District’s restricted access beaches and, allow Staff to proceed with notifying current and past Employees and/or Trustees.

NOTICE OF MEETING

Agenda for the Board Meeting of September 28, 2022 - Page 3

- I. MEETING MINUTES (for possible action)
 - 1. Notice of Correction to Meeting Minutes of June 29, 2022 – *page 173*
 - 2. Meeting Minutes of August 31, 2022 – *pages 174 - 257*
 - 3. Meeting Minutes of September 14, 2022 – *pages 258 - 289*
- J. FINAL PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.
- K. ADJOURNMENT (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, September 23, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of September 28, 2022) 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)
- 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/phone # 775-832-1207)

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; 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 28, 2022

DATE: September 21, 2022

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Storage Tank Project <i>*updated 9/22/2022</i>	90% Design Documents anticipated end-January 2022	GM Winqest/Director of PW Underwood	60% design plans received and a review of the plans with Jacobs and Granite is set for September 28, 2022.
Effluent Pipeline Project <i>*updated 9/22/22</i>	Phase I ongoing	GM Winqest/ Director PW Underwood	60% design plans reviewed with HDR and Granite Construction on September 8, 2022. HDR received direction on preparation of the final plans for the entire project length. PW Staff and Accounting Staff are continuing to work with the Nevada State Revolving Fund Clean Water Program. PW staff is preparing a RFP package to solicit proposals for and Independent Cost Estimator (ICE).
Internal Controls Project(s) Review of Internal Control Policies and Procedures <i>*updated 9/21/22</i>	Ongoing	Director of Finance Navazio	Purchasing policies drafted and approved by BOT 7/27/22; initial re-write of Finance and Accounting procedures manual has been completed; currently being reviewed in conjunction with Tyler system implementation.
Review of Board Policies re Budget and Fiscal Management Capitalization (8.1 / 9.1) Fund Balance / Reserves (7.1) Capital Program (12.1 / 13.1)	Fall/Winter 2022	Director of Finance Navazio	New Capitalization and Reserve policies completed – approved by BOT 1/12/22. Draft updates to Capital Program Planning and

			Budgeting policies presented to BOT 6/29 – final review and adoption Oct. '22.
Recreation Center Youth Expansion Project <i>*updated 9/22/22</i>	Winter 2024/25	GM Winquest/DPM Waters	The design team is moving quickly to prepare final design documents. Biweekly CMAR Team project meetings are held to keep the project moving forward. IVGID has received the geotechnical report and preliminary survey. The CMAR Team has held meetings with TRPA and Washoe County Planning and are preparing the necessary documentation required by each entity. The Board of Trustees at the 9/14/22 Special Meeting approved the modified design scope as well as submittal of a letter of support and commitment to the Dave & Cheryl Duffield Foundation.
Incline Beach House Project <i>*updated 9/22/22</i>	TBD	Engineering Dept./GM Winquest/Trustee Matthew Dent	Board of Trustees Authorized staff to move forward with an RFP Process to hire a design consultant at the 7/27/22 meeting.
Special Counsel to Review Beach Deed, potential revisions to Ordinance 7, Employee use of District Beaches, Policy 16.1.1, Commercial Operations on District Beaches <i>*updated 9/22/2022</i>	Spring/Summer 2022	GM Winquest/Legal Counsel Nelson	Special Counsel has finalized his review of Ordinance 7 Revisions. Additionally, Special Counsel has finalized his review of the District's Gold & Silver Card program as well as employee access to District Beaches. Agenda items for board discussion and possible action forthcoming in Fall 2022. Discussion and Possible action on potential revisions to the District's Gold/Silver program is agendized on the 9/28/22 BOT meeting.

USFS Parcel Acquisition – Potential Dog Park <i>*updated 9/22/22</i>	Ongoing	GM Winqest	The GM Advisory Committee on a Community Dog Park is now actively meeting and have held meeting on the following dates: 7/28/22, 8/10/22, 8/24/22 and 9/21/22. Early focus has been on historical background and site analysis. Members of the committee include Judith Miller, Janet Pahl, Leighton Pratt, Michelle Lintzner, Myles Riner, Simi Balter. The Board of Trustees liaison is Trustee Sara Schmitz.
USACE Grant Funding for Pond Lining/Pipeline Projects <i>*updated 9/22/22</i>	TBD	GM Winqest/ Director PW Underwood	USACE model agreements have been reviewed by legal. PW Staff has provided the necessary documentation for both projects to the Army Corps for their preparation of the PPA.
COMPLETED ITEMS			
Ordinance 7 Amendments <i>*updated 9/22/22</i>	Completed 5/26/22	GM Winqest/Board Chairman Callicrate	The Board of Trustees took action on 5/26/22 to formally Amend Ordinance 7 and staff is in the process of implementing amendments during the 2022 beach season. Staff will provide a report at the end of the season on how the revisions to Ordinance 7 worked and any potential recommendation for further revisions and/or operational changes.
Smith vs IVGID Litigation <i>*updated 8/24/22</i>	Completed	Legal Counsel/Board of Trustees/GM Winqest	Settlement agreement between both parties fully executed.
Burnt Cedar Pool Project <i>*updated 9/22/22</i>	Completed June 16, 2022	Engineering Manager Nelson/GM Winqest	PW Staff is waiting for the final pay application from CORE Construction to provide the final financial close out documentation.
Utility Rate Study	Completed	Director of Finance Navazio/Director of PW Underwood	Complete

IVGID Golf Courses Update (Championship & Mountain Courses)

Golf Operations August Update - Championship Course

Overall, for the season to date, revenue is still on track with the exception of Food & Beverage, which has been heavily impacted by lack of staff, which in turn reduces capacity that can serve daily. One reason Green Fee revenues are a little higher than budgeted is the "Clubs" are working with the Golf Staff to cancel un-needed tee times and the Golf Shop is able to fill these times with Non-PPH rounds which produce higher revenues. Expenses across all Golf Operations Departments, which includes Food & Beverage are tracking below budgeted payroll and other expenses.

Round Type	Actual Rounds	% of Play	Budgeted Rounds	YTD Actual	YTD Budgeted	YTD % of Play Actual	YTD % of Play Budgeted
PPH	1,392	29%	1,900	5,081	5,840	30%	33%
Play Pass	1,872	39%	2,100	6,447	6,550	37%	38%
Guest	513	11%	575	1,621	1,730	9%	10%
Non-PPH	1,042	21%	1,200	3,713	*2,988	22%	17%
Other	40	0%	50	414	397	2%	2%
Totals	4,859	100%	5,825	17,276	17,505	100%	100%

*Non-PPH Rounds are 20% higher than budget, therefore producing more revenue.

Play Pass Rounds Only	Rounds	% of Play Pass Rounds	YTD Rounds	YTD % of Play Pass Rounds
CH – 10 Play	295	16%	955	15%
CH – 20 Play	259	14%	871	14%
CH-AYCP Ind. Pass	295	16%	1,031	16%
CH-AYCP-COLLEGE Pass	39	2%	136	2%
CH-AYCP-CPLS Pass	575	31%	1,923	30%
CH-AYCP-JR Pass	18	1%	72	1%
CH-LIMITED-AYCP Pass	83	4%	290	4%
CH-LIMITED-AYCP-CPLS Pass	117	6%	440	7%
CH-PM-AYCP Pass	191	10%	729	11%
Totals	1,872	100%	6,447	100%

*CH = Championship Course; AYCP = All You Can Play; CPLS = Couples; JR = Junior; Ind. = Individual

**All AYCP Pass types = 1318 or 70% of Play Pass Rounds

**Championship Course Revenue Overview (compared to Budget)
 Season to Date (STD) – May 1, -August 31**

	Aug. Actual	Budget	Diff.	STD Actual	STD Budget	Diff.
Green Fees	\$454,471	\$525,650	-\$71,179	\$1,480,461	\$1,457,826	+\$22,635
Range Fees	\$34,570	\$31,490	+\$3,080	\$143,626	\$133,050	+10,576
Club Rentals	\$9,199	\$11,235	-\$2,036	\$38,716	\$43,975	-\$5,259
Merchandise Sales	\$107,186	\$113,190	-\$6,004	\$366,598	\$321,430	+\$45,168

Food and Beverage Sales	\$135,173	\$205,000	-\$69,827	\$474,658	\$603,500	-\$128,842
Totals	\$740,599	\$886,565	-\$145,966	\$2,504,059	\$2,559,781	-\$55,722

Golf Operations August Update - Mountain Course

The Mountain Course finished the month below projected total revenue. Rounds were not as high as anticipated, especially for Non-PPH rounds, which is where the higher greens fees are.

Mountain Course

Round Type	Actual Rounds	% of Play	Budgeted Rounds	YTD Actual	YTD Budgeted	YTD % of Play Actual	YTD % of Play Budgeted
PPH	1,693	40%	1,995	5,235	5,534	40%	40%
Play Pass	920	21%	855	*2,719	2,575	21%	19%
Guest	559	13%	475	1,679	1,375	13%	10%
Non-PPH	1,019	24%	1,283	*3,205	3,763	24%	27%
Other	101	2%	142	268	512	2%	4%
Totals	4,292	100%	4,750	13,106	13,759	100%	100%

*Less Non-PPH Rounds than budgeted and more Play Pass rounds resulting in lower Revenue than Budgeted

Play Pass Rounds Only	Rounds	% of Play Pass Rounds	YTD Rounds	YTD % of Play Pass Rounds
MT-AYCP Ind. Pass	143	16%	559	20%
MT-AYCP-COLLEGE Pass	13	1%	44	2%
MT-AYCP-CPLS Pass	415	45%	1,184	44%
MT-AYCP-JR Pass	52	6%	137	5%
MT-10 Play (9 Hole) Pass	217	24%	579	21%
MT-10 Play Pass	55	6%	139	5%
MT-PM-AYCP	25	2%	77	3%
Totals	920	100%	2719	100%

*MT = Mountain Course; AYCP = All You Can Play; CPLS = Couples; JR = Junior; Ind. = Individual

** All AYCP Pass types = 648 or 70% of Play Pass Rounds

Mountain Course Revenue Overview (compared to Budget) Season to Date (STD) – May 1, -August 31

	Aug. Actual	Budget	Diff.	STD Actual	STD Budget	Diff.
Green Fees	\$178,565	\$184,425	-\$5,860	\$556,764	\$522,582	+\$34,182
Club Rentals	\$7,730	\$9,450	-\$1,720	\$25,270	\$28,000	-\$2,730
Merchandise Sales	\$14,047	\$27,300	-\$13,253	\$57,084	\$80,720	-\$23,636
Food and Beverage Sales	\$21,432	\$31,000	-\$9,568	\$64,589	\$115,850	-\$51,261
Totals	\$221,774	\$252,175	-\$30,401	\$703,707	\$747,152	-\$43,445

Washoe County Non-Competitive Grant

The District was notified this past summer that the request for ARPA funding through Washoe County for the effluent pipeline and effluent storage project was declined. Because of this decision, Staff has requested consideration for any other District projects that may be eligible for ARPA funding. Staff is working with Washoe County to bring before the IVGID Board of Trustees an opportunity to accept a non-competitive grant (ARPA Funding) for \$250,000 for a qualified project. This is the amount that Washoe County has authorized to general improvement districts. After evaluating potential projects, Staff has identified the 2022/2023 Board approved CIP Skate Park Improvements Project and Washoe County has agreed that it does fit into the grant requirement specifications. Staff did look at a variety of projects that fit the grant criteria and identified this project as the one that, in the greatest way, benefits the community. The Skate Park improvement project is currently budgeted for a total of \$190,000 between Fiscal Year 2023 and Fiscal Year 2026. It's likely, based on current the current construction environment, that there may be a need for additional budget. In the event that the project were to be less than \$250,000, Staff is clarifying whether the remaining grand funds can be used for other projects as Staff has identified playground replacement projects as potential candidates. It is anticipated this noncompetitive grant will first go before the Washoe County Commissioners for their approval, probably sometime in October, and then come before the IVGID Board of Trustees for acceptance of the Washoe County approved grant funds, probably sometime in late October/early November. As a reminder, the IVGID Board of Trustees at the meeting of January 12, 2022 discussed and identified Board priority projects, which included the Skateboard Park project. The Board of Trustees will have the ability to discuss further with Staff when placed on an upcoming agenda.

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 Risk and Resilience Assessments (RRA) and emergency response plans (ERPs) for the sanitary sewer system are being completed by Farr West Engineering. A final review of the ERP occurred on September 22, 2022. Final tasks are staff training and submittal to NDEM by the end of December 2022.

Recreation Center Locker Room Project

The remodel of Locker Rooms is on schedule and slated for completion Sept. 29, 2022. The contractor is completing the final items of the construction. There has been minimal disturbance to public and the users of the pool area. The contractor was able to create a solid separate construction entry which has allowed the pool to stay open.

Burnt Cedar Swimming Pool Improvements – 3970BD2601

PW Staff is waiting to receive the final pay application request from CORE Construction (anticipated to receive the week of August 29th). Once received, the project closeout report will be provided to the Board.

CORE Construction Contract Status (as of June 30, 2022):

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,864.00	\$113,242.20	\$3,959,106.20	\$3,774,436.78	\$373,391.31

Effluent Pipeline Project – 2524SS2010

60% design plans were reviewed with HDR and Granite on September 8, 2022. HDR received direction on preparation of the final plans for the entire project length. The surveyor's work is nearly complete for the collection of necessary data to enhance the final design documents. PW Staff is continuing to work with the environmental & TRPA consultants to prepare the necessary documentation for permitting.

PW Staff is working closely with NDOT Permitting to ensure all information required is provided with the permit application package that will be submitted to NDOT early October.

PW and IVGID Accounting Staff have a monthly check in meeting with the Nevada State Revolving Fund Clean Water Program. We are working closely with them to provide all necessary information to ensure required deadlines are met to move funding forward.

PW staff is preparing a RFP package to solicit proposals for and Independent Cost Estimator (ICE). The ICE will provide an independent review of risks, quantity calculation and reconciliation, CPM scheduling, cost estimate (overall and per each GMP), and cost estimate reconciliation. The typical cost of services for an ICE is approximately 1% of the overall construction cost. PW staff believes this is important to ensure that the costs being provided by Granite are acceptable to the District.

Effluent Pond Lining/Storage Project – 2599SS2010

60% design plans have been received and a review of the plans with Jacobs and Granite is set for September 28, 2022. PW Staff continue to work with the environmental and TRPA consultants to prepare the necessary documentation required for permitting. Survey of the access road alignment and trees to be removed is complete.

Financial Transparency

The District's Finance and Accounting Staff are scheduled to complete work on the FY2021/22 year-end close by the end of September. Unaudited financial results for the fiscal

year ending June 30, 2022 will be presented on the Board agenda for the meeting of September 28th. Trial balances are due to the District's independent auditor by September 31st, representing a significant milestone in the schedule for preparation of financial statements and audit work. The auditors are also working on the companion audit engagements related to Purchasing/Contract Management (to be completed in October), and Capitalization of fixed assets, which now underway, and will run concurrent with the audit of the financial statements.

Other significant projects currently underway include:

Review and update of selected Board Policies and Practices – Capital Planning and Budgeting Policies/Practices (Policy 12.1.0, 13.1.0 and Practice 13.2.0) currently being updated, informed by recommendations from Moss Adams report. Draft policies presented to BOT on June 29, 2022, with feedback informing final policies to be presented to the Board for approval in October.

Ongoing update of Internal Control policies and procedures – Staff has largely completed its work with Management Partners, LLC, who was engaged to assist management in the review and update of the District's Purchasing Policy and Accounting/Finance Procedures Manual. Purchasing policies were presented and approved by the Board 7/27/22. Consultant completed review and update of Finance and Accounting Procedures Manual. This draft document is, in turn being updated to reflect workflow and controls being instituted with the implementation of the District's new (Tyler/Munis) financial system. A contract amendment has been authorized to provide for additional consultant hours to complete project by end of the calendar year.

Implementation of Tyler/Munis Financial System - Staff continues to work on implementing the capital project, contract management and fixed asset modules, while also building out improved financial reporting capabilities. One of the goals of the new financial system project is to streamline accounting processes, strengthen internal controls, and enhance budget and capital project reporting. Staff training is ongoing, with department-specific orientations and trainings conducted during the first two weeks in August. With the completion of year-end review of capital assets, the Fixed Assets module in Tyler will be populated with assets values as of 7/1/22.

Status Update to Below Project as requested by Trustee Schmitz at the 8/31/2022 Board of Trustees Meeting

On April 29, 2021 the agenda item was

J.6. Review, discuss and possibly award Emergency Construction Contracts for Reconstruction of Sewer Pump Station #13 - Fund: Utilities; Vendor: San Joaquin Electric in the amount of \$89,500 and Burt and Burt, Inc. in the amount of \$12,000, and authorize budget augmentation of \$146,550 within the District's Utility Fund (Fund 200),

to support total project costs (Requesting Staff Member: Director of Public Works Brad Underwood)

The discussion at the April 29, 2021 meeting was as follows:

Director of Public Works Brad Underwood gave an overview of the submitted materials. Trustee Schmitz asked if our insurance is covering this at 100 percent and have they approved these bids? Director of Public Works Underwood said he is not sure it is at 100 percent, they have approved the bids, and we will continue to provide information to them to get full costs. Trustee Schmitz asked if it is a full cost recovery? Director of Public Works Underwood said yes, working through with them as they have a concern about the upgrading of the equipment because it is old, and they are asking about the roofing. We are doing everything we can to get full cost recovery on this item.

The motion at the April 29, 2021 meeting was as follows:

Trustee Wong made a motion to:

1. Award Emergency Construction Contract for Reconstruction of Sewer Pump Station #13 - Fund: Utilities; Vendor: San Joaquin Electric in the amount of \$89,500.
2. Award Emergency Construction Contract for Reconstruction of Sewer Pump Station #13 - Fund: Utilities; Vendor: Burt and Burt, Inc. in the amount of \$12,000.
3. Authorize a budget augmentation of \$146,550. within the District's Utility Fund (Fund 200), anticipated to be fully reimbursed by insurance proceeds, to support the reconstruction of Sewer Pump Station #13.
4. Authorize Staff to execute the contract documents.

Trustee Tonking seconded the motion. Chairman Callicrate asked for any further comments, hearing none, he called the question – the motion was unanimously passed.

September 9, 2022 Status Update

Project is finished. There was a \$5,000 deductible on the insurance claim. \$137,807 has been received to date and credited back to the appropriate fund which leaves a remaining balance of \$3,743 (from the budget augmentation amount of \$146,550).

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

This section will be updated in the next report.

Public Records Requests

Following are the public records requests from August 17, 2022 to September 15, 2022

08/16/2022 (rec'd 08/23/2022)	Frank, David E.	Incident Report etc. for boat ramp incident on 8/9/2022	08/29/2022	Complete
08/20/2022	Katz, Aaron	Lake Tahoe Summit to Use Our Diamond Peak Parking Lot(s), Private Ski Way, and the Diamond Peak Shuttle Bus to Transport Participants to Sand Harbor – Agreement	08/24/2022	Complete
08/22/2022	Dobler, Cliff	Project Charges for Project # 2299DI1707	08/24/2022	Complete
08/23/2022	Dobler, Cliff	Project Charges for Project # 2599DI1703 along with contracts and amendments	09/22/2022	Complete
08/22/2022	Dobler, Cliff	Project Charges for Project # 4884BD2202	08/24/2022	Complete
08/22/2022	Dobler, Cliff	Project Data Sheet for Project # 3241LI1903	08/24/2022	Complete (see 3/3/2022 entry – same question)
08/20/2022	Dobler, Cliff	Lumos and Associates evaluation of the roadway – Project # 2097LI1701	09/22/2022	Complete
08/20/2022	Dobler, Cliff	Pump Track – A Variety of Items	08/24/2022	Complete (see 2/12/2022 entry – same question)
08/22/2022	Katz, Aaron	Xterra Documents	08/24/2022	Complete
08/24/2022	Dobler, Cliff	Project Data Sheet BI23350200	09/01/2022	Complete
08/25/2022	Dobler, Cliff	Location of Reservoir 3-1 and WPS 4-2/5-1	08/29/2022	Complete
08/29/2022	Dobler, Cliff	Reference documents that were cited in the denial of providing the locations of the Reservoir 3-1 and WPS 4-2/5-1	08/30/2022	Complete
09/02/2022	Gumz, Joy	Golf Handicap forms, copies of receipts for payment, copy of the GL journal entry for deposit(s), reconciliations for 2019 and 2020 showing the golfers who paid and the payments made by IVGID	09/16/2022	Sent a sample to Ms. Gumz to see if Staff is on the right track – await her response
09/04/2022	Dobler, Cliff	Task order #39 to the original contract and regarding the Emergency Fuel tank at the Burnt Cedar Water Plant	09/13/2022	Complete
09/11/2022	Gumz, Joy	Board Meeting Minutes – Inception to 2014	09/12/2022	Complete
09/11/2022	Martini, Margaret	Misc. Ord. 7 Documents	09/12/2022	Complete
09/12/2022	Dobler, Cliff	Practice 6.2.0 – Pricing	09/12/2022	Complete
09/12/2022	Dobler, Cliff	2/8/2022 Leak Report	09/13/2022	Complete

JULY 2022

Payment of Bills - 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
07/05/2022	778932	Check	Mark Smith	\$ 77,457.85	Paid
07/08/2022	778937	Check	BBK-Best Best & Krieger LLP	15,665.00	Paid
07/08/2022	778957	Check	H + K Architects	36,000.00	Paid
07/08/2022	778970	Check	Ninja Tree Care	10,600.00	Paid
07/08/2022	778974	Check	Polaris Sales Inc	14,217.74	Paid
07/15/2022	778986	Check	Badger Meter, Inc.	12,998.00	Paid
07/15/2022	779001	Check	H + K Architects	36,000.00	Paid
07/15/2022	779005	Check	Mike Menath Insurance, Inc.	841,589.98	Paid
07/15/2022	779006	Check	NV Energy	86,038.92	Paid
07/15/2022	779011	Check	SHI International Corp.	20,389.99	Paid
07/15/2022	779015	Check	Southwest Gas	11,392.64	Paid
07/15/2022	779021	Check	Waters Vacuum Truck Service	10,550.00	Paid
07/21/2022	779027	Check	First Nonprofit Companies, Inc.	55,200.00	Paid
07/21/2022	779032	Check	Olympus & Associates, Inc.	72,000.00	Paid
07/21/2022	779035	Check	Rapid Construction, Inc	191,550.45	Paid
07/21/2022	779038	Check	SHI International Corp.	15,808.90	Paid
07/27/2022	779066	Check	North Lake Tahoe Fire Protection District	44,230.71	Paid
07/27/2022	779068	Check	North Lake Tahoe Fire Protection District	18,649.13	Paid
07/27/2022	779069	Check	Odyssey Engineering, Inc	10,500.00	Paid
07/08/2022	6341	EFT	Alta Vista Janitorial	11,955.00	Paid
07/08/2022	6353	EFT	HDR Engineering, Inc.	43,400.43	Paid
07/08/2022	6354	EFT	Jacobs Engineering Group Inc, Formerly CH2M Hill	17,144.58	Paid
07/08/2022	6368	EFT	SlLegacy Floor Finishing, LLC	17,325.00	Paid
07/15/2022	6383	EFT	Codale Electric Supply	13,380.06	Paid
07/15/2022	6397	EFT	Sierra Meat Co	10,846.18	Paid
07/27/2022	6424	EFT	Management Partners Inc.	16,480.00	Paid
07/08/2022	0	Auto Pay	US Foodservice, Inc.	11,878.57	Paid
07/15/2022	0	Auto Pay	AT&T	14,805.75	Paid
07/21/2022	0	Auto Pay	US Foodservice, Inc.	12,664.82	Paid
07/27/2022	0	Auto Pay	Acushnet Company	14,596.87	Paid
07/27/2022	0	Auto Pay	US Foodservice, Inc.	11,443.63	Paid
				\$1,776,760.20	

AUGUST 2022

Payment of Bills - 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
08/05/2022	779094	Check	Clean Tahoe Program	10,000.00	Paid
08/05/2022	779107	Check	F.W. Carson Co.	20,472.89	Paid
08/05/2022	779136	Check	Reno Disposal/Dbawaste Management of Nevada	13,080.76	Paid
08/11/2022	779175	Check	Champion Chevrolet	45,166.25	Paid
08/11/2022	779191	Check	Hill Brothers Chemical Company	10,057.02	Paid
08/11/2022	779214	Check	Raley's	10,446.20	Paid
08/18/2022	779249	Check	NV Energy	136,240.80	Paid
08/26/2022	779266	Check	Core West, INC DBA Core Construction Serv. of NV	231,939.74	Paid
08/26/2022	779268	Check	Cutter & Buck, Inc.	28,403.04	Paid
08/26/2022	779272	Check	Exline & Company Inc	11,888.04	Paid
08/26/2022	779284	Check	Olin Corp - Chlor Alkali	17,614.14	Paid
08/26/2022	779290	Check	Reno Disposal/Dbawaste Management of Nevada	16,425.77	Paid
08/26/2022	779304	Check	Weco Industrial, Inc.	51,065.53	Paid
08/26/2022	779305	Check	Wire Rope Service, Inc.	15,259.27	Paid
08/11/2022	6481	EFT	KPS3 Marketing, Inc	19,997.50	Paid
08/11/2022	6506	EFT	Univar Solutions USA Inc. DBA Univar USA Inc.	18,893.75	Paid
08/26/2022	6525	EFT	Brycon Corporation	463,965.19	Paid
08/26/2022	6528	EFT	HDR Engineering, Inc.	17,763.68	Paid
08/05/2022	0	Auto Pay	US Foodservice, Inc.	25,569.17	Paid
08/18/2022	0	Auto Pay	AT&T	15,212.61	Paid
				<u>1,179,461.35</u>	

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2021/2022 4th Quarter Budget Update: District Financial Results Through June 30, 2022 – (Unaudited)

DATE: September 28, 2022

I. RECOMMENDATION

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

II. BACKGROUND AND DISCUSSION

This communication represents the FY2021/22 4th Quarter Budget Update providing unaudited budget versus actual results for the quarter ending June 30, 2022, to include:

- a) *Summary of Sources and Uses* of funds across all District activities
- b) *Summary of Revenue, Expenses and Changes in Net Position* for the District's proprietary funds

The 4th quarter budget update also includes updated estimates of year-end projections across all District activities.

District Sources and Uses

District revenues totaling \$45,489,504 were recorded through the fourth quarter of FY2021/22. Total revenues collected represent 98.5% of the total revenues (\$46,186,009) included in the District's approved budget for FY2021/22. Revenues through the fourth quarter, as reported, are \$696,505 below budget.

The District's approved budget for FY2021/22 includes expenditure appropriations totaling \$56,895,053 across all funds, including operations, capital and debt. Overall, District expenditures recorded through the fourth quarter ending June 30, 2022, total \$41,565,581 which represents 73.1% of the approved fiscal year budget. Expenditures through the fourth quarter are \$15,329,472 under the adjusted budget for the fiscal year. It should be noted that, of this amount, the Board has subsequently approved re-appropriation of \$9,652,731 as carry-forwards to the FY2022/23 budget.

Overall, financial results through the fourth quarter of FY2021/22 reflect revenues (sources) exceeding expenditures (uses) by \$3,923,923 which represents a favorable variance relative to the budget for the fiscal year which assumed expenditures (uses) exceeding revenues (sources) by \$10,709,044. Net of aforementioned carry-forward appropriations approved by the Board, expenditures through June 30, 2022 plus carry-forward re-appropriations result in uses exceeding sources by \$5,728,808.

- Table 1 provides a summary of sources and uses for each of the District's major funds.
- Table 2 provides a District-wide summary of sources and uses 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 A, the complete set of monthly Sources and Uses reports for the period ending June 30, 2022 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.

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

STATEMENT OF SOURCES AND USES								
JUNE 2022 - 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
100 General Fund								
Sources	3,918,240	311,220	251,632	(59,588)	3,918,240	4,178,017	259,777	106.6%
Uses	4,284,574	360,695	191,555	169,140	4,284,574	3,283,324	1,001,250	76.6%
Net Sources/Uses	(366,334)	(49,475)	60,077	109,552	(366,334)	894,693	1,261,027	
200 Utilities								
Sources	13,143,076	1,039,870	779,601	(260,268)	13,143,076	12,507,907	(635,169)	95.2%
Uses	17,068,075	606,862	1,147,174	(540,312)	17,068,075	10,331,538	6,736,537	60.5%
Net Sources/Uses	(3,924,999)	433,008	(367,573)	(800,580)	(3,924,999)	2,176,370	6,101,368	
300 Community Services								
Sources	19,739,702	1,558,683	1,576,589	17,906	19,739,702	20,146,380	406,678	102.1%
Uses	26,253,416	2,215,274	2,019,996	195,278	26,253,416	20,269,545	5,983,871	77.2%
Net Sources/Uses	(6,513,714)	(656,591)	(443,406)	213,185	(6,513,714)	(123,165)	6,390,549	
390 Beach								
Sources	6,166,765	201,876	273,450	71,575	6,166,765	6,061,070	(105,695)	98.3%
Uses	6,114,769	338,152	677,818	(339,667)	6,114,769	4,837,647	1,277,122	79.1%
Net Sources/Uses	51,996	(136,276)	(404,368)	(268,092)	51,996	1,223,423	1,171,427	
400 Internal Services								
Sources	3,218,226	270,818	430,345	159,528	3,218,226	2,596,130	(622,096)	80.7%
Uses	3,174,220	260,700	404,254	(143,553)	3,174,220	2,843,527	330,693	89.6%
Net Sources/Uses	44,006	10,117	26,092	15,975	44,006	(247,397)	(291,404)	
DISTRICT-WIDE SUMMARY								
Sources	46,186,009	3,382,466	3,311,618	(70,848)	46,186,009	45,489,504	(696,505)	98.5%
Uses	56,895,053	3,781,683	4,440,797	(659,113)	56,895,053	41,565,581	15,329,472	73.1%
Net Sources/Uses	(10,709,044)	(399,217)	(1,129,179)	(729,961)	(10,709,044)	3,923,923	14,632,967	

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

ALL DISTRICT							
CURRENT YEAR TO BUDGET COMPARISON							
For fiscal year 2022, 07/01/2021 - 06/30/2022							
UNAUDITED							
	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,948,610	105,610	7,300	(98,310)	1,948,610	1,873,949	(74,661)
Consolidated Taxes	1,901,530	199,935	242,751	42,816	1,901,530	2,078,549	177,019
Charges for Services	31,853,158	2,166,304	2,319,396	153,093	31,853,158	31,841,338	(11,820)
Facility Fees	6,088,940	120,374	139,634	19,260	6,088,940	6,090,680	1,740
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	65,800	5,675	15,170	9,495	65,800	69,546	3,746
Interfund Services	3,559,537	300,097	462,768	162,671	3,559,537	2,867,119	(692,418)
Non Operating Income/Leases	118,130	2,765	3,032	267	118,130	368,869	250,739
Investment Earnings	171,575	14,298	(9,603)	(23,901)	171,575	(183,920)	(355,495)
Capital Grants	80,000	80,000	-	(80,000)	80,000	47,927	(32,073)
Proceeds from Capital Asset Dispositions	-	-	128,999	128,999	-	433,274	433,274
Funded Capital Resources	-	-	2,172	2,172	-	2,172	2,172
Transfers In	386,629	386,629	-	(386,629)	386,629	-	(386,629)
TOTAL SOURCES	46,186,009	3,382,466	3,311,618	(70,848)	46,186,009	45,489,504	(696,505)
USES							
Salaries and Wages	15,073,364	1,147,258	1,247,283	(100,026)	15,073,364	14,042,035	1,031,328
Employee Fringe	6,175,958	506,302	451,349	54,954	6,175,958	5,202,234	973,724
Total Personnel Cost	21,249,322	1,653,560	1,698,632	(45,072)	21,249,322	19,244,270	2,005,052
Professional Services	726,324	45,683	147,199	(101,516)	726,324	564,930	161,394
Services and Supplies	12,245,561	1,941,326	2,234,858	(293,532)	12,245,561	10,235,866	2,009,694
Insurance	724,200	53,288	48,980	4,309	724,200	724,208	(8)
Utilities	2,449,822	171,869	203,116	(31,246)	2,449,822	2,281,832	167,990
Cost of Goods Sold	1,789,355	159,079	188,008	(28,929)	1,789,355	1,344,696	444,659
Central Services Cost	-	-	-	-	-	-	-
Defensible Space	200,000	100,000	66,891	33,109	200,000	155,939	44,061
Capital Improvements	16,034,787	(729,908)	(147,199)	(582,709)	16,034,787	6,024,216	10,010,571
Debt Service	1,036,054	156	312	(156)	1,036,054	989,624	46,430
Extraordinary	53,000	-	-	-	53,000	-	53,000
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629
TOTAL USES	56,895,053	3,781,683	4,440,797	(659,113)	56,895,053	41,565,581	15,329,472
SOURCES(USES)	(10,709,044)	(399,217)	(1,129,179)	(729,961)	(10,709,044)	3,923,923	14,632,967

- District-wide Sources through the fourth quarter of the fiscal year totaled \$45,489,504, which is \$696,505 below budget.
 - Shortfalls in Ad Valorem Property Taxes (\$74,661), Inter-fund Services (\$692,418) and Investment Earnings (\$355,495) were partially offset by favorable budget variances within Consolidated Taxes (\$177,019), Non-Operating Income (\$250,739), and disposal of capital assets (\$433,274).
- District-wide Uses through the fourth quarter of the fiscal year totaled \$41,565,581, or \$15,329,472 under the FY2021/22 budget of \$56,895,053.
 - Personnel costs through June 30, 2022 were \$19,244,270, or \$2,005,052 (9.4%) under budget.

- Significant favorable budget variances through the fourth quarter were also realized in Services and Supplies (\$2,009,694), Cost of Goods Sold (\$444,659), Professional Services (\$161,394), and Utilities (\$167,990).
- Capital Improvement expenditures through the fourth quarter were \$6,024,216 representing 37.6% of the FY2021/22 budget of \$16,034,787. This result is due to the timing of significant capital outlay expenditures planned for in the current fiscal year.

Statement of Revenue, Expenses and Change in Net Position (Proprietary Funds)

Table 3 provides a summary of revenues, expenses and change in net position for each of the District's proprietary (enterprise) funds. Starting with the FY2021/22 fiscal year, the District converted its Community Services and Beach funds from Special Revenue (Governmental-type) funds to Enterprise (Proprietary-type) funds for financial reporting purposes.

Table 3 – Proprietary Funds: Statement of Revenues, Expenses and Change in Net Position

JUNE 2022 - 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
200 Utilities								
Total Operating Income	13,069,076	1,033,703	784,447	(249,256)	13,069,076	12,566,164	(502,912)	96.2%
Total Operating Expense	13,647,342	1,526,423	1,773,428	(247,004)	13,647,342	12,297,452	1,349,890	90.1%
Net Income (Expense)	(578,266)	(492,720)	(988,981)	(496,261)	(578,266)	268,712	846,978	
Total Non Operating Income	74,000	6,167	(4,845)	(11,012)	74,000	(58,256)	(132,256)	-78.7%
Total Non Operating Expense	89,291	-	-	-	89,291	42,726	46,565	47.9%
Income (Expense) Before Transfers	(593,557)	(486,554)	(993,826)	(507,273)	(593,557)	167,729	761,286	
Change in Net Position	(593,557)	(486,554)	(993,826)	(507,273)	(593,557)	167,729	761,286	-28.3%
300 Community Services								
Total Operating Income	19,128,693	1,087,102	1,447,140	360,039	19,128,693	19,620,145	491,452	102.6%
Total Operating Expense	23,243,813	2,093,150	2,547,097	(453,947)	23,243,813	20,857,134	2,386,679	89.7%
Net Income (Expense)	(4,115,120)	(1,006,048)	(1,099,957)	(93,909)	(4,115,120)	(1,236,989)	2,878,132	
Total Non Operating Income	224,380	84,953	127,277	42,325	224,380	524,063	299,683	233.6%
Total Non Operating Expense	14,715	156	312	(156)	14,715	14,846	(131)	100.9%
Income (Expense) Before Transfers	(3,905,455)	(921,252)	(972,992)	(51,740)	(3,905,455)	(727,771)	3,177,684	
Transfers in	386,629	386,629	-	(386,629)	386,629	-	(386,629)	0.0%
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629	0.0%
Total Transfers	-	-	-	-	-	-	-	
Change in Net Position	(3,905,455)	(921,252)	(972,992)	(51,740)	(3,905,455)	(727,771)	3,177,684	18.6%
390 Beach								
Total Operating Income	6,161,140	201,407	275,014	73,607	6,161,140	6,085,450	(75,690)	98.8%
Total Operating Expense	2,664,047	396,115	284,963	111,152	2,664,047	1,803,582	860,465	67.7%
Net Income (Expense)	3,497,093	(194,708)	(9,949)	184,759	3,497,093	4,281,869	784,775	
Total Non Operating Income	5,625	469	(1,563)	(2,032)	5,625	(24,381)	(30,006)	-433.4%
Total Non Operating Expense	210	-	-	-	210	210	(0)	100.1%
Income (Expense) Before Transfers	3,502,508	(194,239)	(11,512)	182,727	3,502,508	4,257,278	754,770	
Change in Net Position	3,502,508	(194,239)	(11,512)	182,727	3,502,508	4,257,278	754,770	121.5%
400 Internal Services								
Total Operating Income	3,218,226	270,818	430,365	159,547	3,218,226	2,594,923	(623,303)	80.6%
Total Operating Expense	3,186,820	261,750	405,128	(143,377)	3,186,820	2,854,068	332,751	89.6%
Net Income (Expense)	31,406	9,067	25,237	16,170	31,406	(259,145)	(290,552)	
Total Non Operating Income	-	-	(20)	(20)	-	1,207	1,207	
Total Non Operating Expense	-	-	-	-	-	-	-	
Income (Expense) Before Transfers	31,406	9,067	25,218	16,150	31,406	(257,939)	(289,345)	
Change in Net Position	31,406	9,067	25,218	16,150	31,406	(257,939)	(289,345)	

- Utility Fund – An increase in net position of \$167,729 was reported for the fiscal year. This result compares favorably to the budget which assumed a decrease in net position of \$593,557.
- Community Services Fund – A decrease in net position of \$727,771 was reported for the fiscal year. This result compares favorably to the budget which assumed a decrease in net position of \$3,905,455.
- Beach Fund - An increase in net position of \$4,257,278 was reported for the fiscal year, resulting primarily from favorable net operating income. This result compares favorably to the budget which assumed an increase in net position of \$3,502,508.
- Internal Service Fund - A decrease in net position of \$257,939 was reported for the fiscal year. While this result compares unfavorably to the budget which assumed an increase in net position of \$31,406, as part of the year-end close adjustments will be made to ensure charges incurred by internal service functions are fully-recovered through internal billings

This report also includes, via Attachment B, the complete set of monthly Statement of Revenues, Expenses and Change in Net Position for the period ending June 30, 2022 for the District's proprietary funds. These reports are posted on the District's Financial Transparency webpage.

Attachments:

- Monthly Financial Summary Reports – FY2021/2022 through June 30, 2022
 - Attachment A – Sources and Uses (All Funds)
 - Attachment B – Statement of Revenues, Expenses and Change in Net Positions (Proprietary Funds ONLY)

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF SOURCES AND USES

FISCAL YEAR 2021/22

JUNE 2022 - UNAUDITED

District Wide Summary

Community Services Summary

Beach Summary

District-wide Roll-up

General Fund

Utility Fund

Community Services Fund

Beach Fund

Internal Services

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

JUNE 2022 - 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
100 General Fund								
Sources	3,918,240	311,220	251,632	(59,588)	3,918,240	4,178,017	259,777	106.6%
Uses	4,284,574	360,695	191,555	169,140	4,284,574	3,283,324	1,001,250	76.6%
Net Sources/Uses	(366,334)	(49,475)	60,077	109,552	(366,334)	894,693	1,261,027	
200 Utilities								
Sources	13,143,076	1,039,870	779,601	(260,268)	13,143,076	12,507,907	(635,169)	95.2%
Uses	17,068,075	606,862	1,147,174	(540,312)	17,068,075	10,331,538	6,736,537	60.5%
Net Sources/Uses	(3,924,999)	433,008	(367,573)	(800,580)	(3,924,999)	2,176,370	6,101,368	
300 Community Services								
Sources	19,739,702	1,558,683	1,576,589	17,906	19,739,702	20,146,380	406,678	102.1%
Uses	26,253,416	2,215,274	2,019,996	195,278	26,253,416	20,269,545	5,983,871	77.2%
Net Sources/Uses	(6,513,714)	(656,591)	(443,406)	213,185	(6,513,714)	(123,165)	6,390,549	
390 Beach								
Sources	6,166,765	201,876	273,450	71,575	6,166,765	6,061,070	(105,695)	98.3%
Uses	6,114,769	338,152	677,818	(339,667)	6,114,769	4,837,647	1,277,122	79.1%
Net Sources/Uses	51,996	(136,276)	(404,368)	(268,092)	51,996	1,223,423	1,171,427	
400 Internal Services								
Sources	3,218,226	270,818	430,345	159,528	3,218,226	2,596,130	(622,096)	80.7%
Uses	3,174,220	260,700	404,254	(143,553)	3,174,220	2,843,527	330,693	89.6%
Net Sources/Uses	44,006	10,117	26,092	15,975	44,006	(247,397)	(291,404)	
DISTRICT-WIDE SUMMARY								
Sources	46,186,009	3,382,466	3,311,618	(70,848)	46,186,009	45,489,504	(696,505)	98.5%
Uses	56,895,053	3,781,683	4,440,797	(659,113)	56,895,053	41,565,581	15,329,472	73.1%
Net Sources/Uses	(10,709,044)	(399,217)	(1,129,179)	(729,961)	(10,709,044)	3,923,923	14,632,967	

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

JUNE 2022 - UNAUDITED

COMMUNITY SERVICES: OPERATIONS BY VENUE

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
Golf - Championship Course								
Sources	3,520,218	768,020	608,829	(159,191)	3,520,218	3,084,491	(435,727)	87.6%
Uses	5,117,763	463,351	642,531	(179,180)	5,117,763	3,712,057	1,405,706	72.5%
Net Sources/Uses	(1,597,545)	304,669	(33,702)	(338,371)	(1,597,545)	(627,565)	969,980	
Golf - Mountain Course								
Sources	983,711	179,039	191,556	12,517	983,711	778,121	(205,590)	79.1%
Uses	1,947,506	158,127	154,487	3,641	1,947,506	1,595,671	351,835	81.9%
Net Sources/Uses	(963,795)	20,912	37,069	16,158	(963,795)	(817,550)	146,245	
320 Golf								
Sources	4,503,929	947,059	800,385	(146,674)	4,503,929	3,862,613	(641,316)	85.8%
Uses	7,065,269	621,478	797,018	(175,540)	7,065,269	5,307,728	1,757,541	75.1%
Net Sources/Uses	(2,561,340)	325,581	3,367	(322,214)	(2,561,340)	(1,445,116)	1,116,225	
330 Facilities								
Sources	1,973,911	320,361	359,712	39,351	1,973,911	1,943,343	(30,568)	98.5%
Uses	2,090,279	140,828	216,637	(75,809)	2,090,279	1,916,731	173,548	91.7%
Net Sources/Uses	(116,368)	179,533	143,074	(36,458)	(116,368)	26,612	142,980	
340 Ski - Diamond Peak								
Sources	11,081,427	29,546	43,671	14,126	11,081,427	11,788,612	707,185	106.4%
Uses	10,847,427	240,139	386,197	(146,058)	10,847,427	8,608,943	2,238,483	79.4%
Net Sources/Uses	234,000	(210,594)	(342,526)	(131,932)	234,000	3,179,669	2,945,669	
350 Recreation								
Sources	1,166,383	146,824	131,373	(15,451)	1,166,383	1,170,621	4,238	100.4%
Uses	3,802,572	620,421	346,933	273,488	3,802,572	2,795,737	1,006,835	73.5%
Net Sources/Uses	(2,636,189)	(473,597)	(215,560)	258,037	(2,636,189)	(1,625,117)	1,011,073	
360 Community Services Admin.								
Sources	573,300	(41,616)	149,969	191,586	573,300	908,085	334,785	158.4%
Uses	883,074	463,535	63,387	400,148	883,074	401,169	481,905	45.4%
Net Sources/Uses	(309,774)	(505,151)	86,582	591,734	(309,774)	506,916	816,690	
370 Parks								
Sources	258,413	107,096	20,725	(86,371)	258,413	257,914	(499)	99.8%
Uses	1,304,901	96,640	151,748	(55,208)	1,304,901	926,415	378,486	71.0%
Net Sources/Uses	(1,046,488)	10,456	(131,023)	(141,479)	(1,046,488)	(668,501)	377,987	
380 Tennis								
Sources	182,339	49,414	70,754	21,340	182,339	215,193	32,854	118.0%
Uses	259,893	32,232	58,075	(25,844)	259,893	312,821	(52,928)	120.4%
Net Sources/Uses	(77,554)	17,182	12,678	(4,504)	(77,554)	(97,629)	(20,074)	
COMMUNITY SERVICES SUMMARY								
Sources	19,739,702	1,558,683	1,576,589	17,906	19,739,702	20,146,380	406,678	102.1%
Uses	26,253,416	2,215,274	2,019,996	195,278	26,253,416	20,269,545	5,983,871	77.2%
Net Sources/Uses	(6,513,714)	(656,591)	(443,406)	213,185	(6,513,714)	(123,165)	6,390,549	

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

JUNE 2022 - UNAUDITED

BEACH: OPERATIONS

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
390 Beach - Operations								
Sources	6,166,765	201,876	273,450	71,575	6,166,765	6,061,070	(105,695)	98.3%
Uses	6,114,769	338,152	677,818	(339,667)	6,114,769	4,837,647	1,277,122	79.1%
Net Sources/Uses	51,996	(136,276)	(404,368)	(268,092)	51,996	1,223,423	1,171,427	

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,948,610	105,610	7,300	(98,310)	1,948,610	1,873,949	(74,661)
Consolidated Taxes	1,901,530	199,935	242,751	42,816	1,901,530	2,078,549	177,019
Charges for Services	31,853,158	2,166,304	2,319,396	153,093	31,853,158	31,841,338	(11,820)
Facility Fees	6,088,940	120,374	139,634	19,260	6,088,940	6,090,680	1,740
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	65,800	5,675	15,170	9,495	65,800	69,546	3,746
Interfund Services	3,559,537	300,097	462,768	162,671	3,559,537	2,867,119	(692,418)
Non Operating Income/Leases	118,130	2,765	3,032	267	118,130	368,869	250,739
Investment Earnings	171,575	14,298	(9,603)	(23,901)	171,575	(183,920)	(355,495)
Capital Grants	80,000	80,000	-	(80,000)	80,000	47,927	(32,073)
Proceeds from Capital Asset Dispositions	-	-	128,999	128,999	-	433,274	433,274
Funded Capital Resources	-	-	2,172	2,172	-	2,172	2,172
Transfers In	386,629	386,629	-	(386,629)	386,629	-	(386,629)
TOTAL SOURCES	46,186,009	3,382,466	3,311,618	(70,848)	46,186,009	45,489,504	(696,505)
USES							
Salaries and Wages	15,073,364	1,147,258	1,247,283	(100,026)	15,073,364	14,042,035	1,031,328
Employee Fringe	6,175,958	506,302	451,349	54,954	6,175,958	5,202,234	973,724
Total Personnel Cost	21,249,322	1,653,560	1,698,632	(45,072)	21,249,322	19,244,270	2,005,052
Professional Services	726,324	45,683	147,199	(101,516)	726,324	564,930	161,394
Services and Supplies	12,245,561	1,941,326	2,234,858	(293,532)	12,245,561	10,235,866	2,009,694
Insurance	724,200	53,288	48,980	4,309	724,200	724,208	(8)
Utilities	2,449,822	171,869	203,116	(31,246)	2,449,822	2,281,832	167,990
Cost of Goods Sold	1,789,355	159,079	188,008	(28,929)	1,789,355	1,344,696	444,659
Central Services Cost	-	-	-	-	-	-	-
Defensible Space	200,000	100,000	66,891	33,109	200,000	155,939	44,061
Capital Improvements	16,034,787	(729,908)	(147,199)	(582,709)	16,034,787	6,024,216	10,010,571
Debt Service	1,036,054	156	312	(156)	1,036,054	989,624	46,430
Extraordinary	53,000	-	-	-	53,000	-	53,000
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629
TOTAL USES	56,895,053	3,781,683	4,440,797	(659,113)	56,895,053	41,565,581	15,329,472
SOURCES(USES)	(10,709,044)	(399,217)	(1,129,179)	(729,961)	(10,709,044)	3,923,923	14,632,967

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,948,610	105,610	7,300	(98,310)	1,948,610	1,873,949	(74,661)
Consolidated Taxes	1,901,530	199,935	242,751	42,816	1,901,530	2,078,549	177,019
Charges for Services	2,400	200	2	(198)	2,400	2	(2,398)
Intergovernmental - Operating Grants	-	-	-	-	-	2,000	2,000
Non Operating Income/Leases	-	-	-	-	-	245,207	245,207
Investment Earnings	65,700	5,475	1,579	(3,896)	65,700	(21,691)	(87,391)
TOTAL SOURCES	3,918,240	311,220	251,632	(59,588)	3,918,240	4,178,017	259,777
USES							
Salaries and Wages	2,327,299	189,364	185,799	3,565	2,327,299	2,224,131	103,168
Employee Fringe	1,154,282	95,526	100,555	(5,029)	1,154,282	1,016,423	137,859
Total Personnel Cost	3,481,581	284,890	286,354	(1,464)	3,481,581	3,240,554	241,027
Professional Services	472,799	29,167	124,318	(95,152)	472,799	358,403	114,396
Services and Supplies	1,431,733	261,748	105,577	156,170	1,431,733	958,320	473,413
Insurance	55,000	4,583	4,592	(8)	55,000	55,100	(100)
Utilities	108,000	9,193	16,666	(7,473)	108,000	111,204	(3,204)
Central Services Cost	(1,546,624)	(128,885)	(339,316)	210,431	(1,546,624)	(1,538,807)	(7,817)
Capital Improvements	229,085	(100,000)	(6,636)	(93,364)	229,085	98,550	130,535
Extraordinary	53,000	-	-	-	53,000	-	53,000
TOTAL USES	4,284,574	360,695	191,555	169,140	4,284,574	3,283,324	1,001,250
SOURCES(USES)	(366,334)	(49,475)	60,077	109,552	(366,334)	894,693	1,261,027

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,796,676	1,022,303	771,587	(250,716)	12,796,676	12,421,642	(375,034)
Intergovernmental - Operating Grants	31,000	-	8,975	8,975	31,000	22,138	(8,862)
Interfund Services	241,400	11,400	3,885	(7,515)	241,400	122,384	(119,016)
Non Operating Income/Leases	-	-	-	-	-	500	500
Investment Earnings	74,000	6,167	(4,845)	(11,012)	74,000	(67,853)	(141,853)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	9,096	9,096
TOTAL SOURCES	13,143,076	1,039,870	779,601	(260,268)	13,143,076	12,507,907	(635,169)
USES							
Salaries and Wages	3,079,621	120,778	210,551	(89,774)	3,079,621	2,860,532	219,089
Employee Fringe	1,644,339	135,499	104,875	30,623	1,644,339	1,332,264	312,075
Total Personnel Cost	4,723,960	256,276	315,427	(59,150)	4,723,960	4,192,796	531,164
Professional Services	182,050	13,767	18,506	(4,739)	182,050	175,021	7,029
Services and Supplies	3,366,888	772,521	927,494	(154,972)	3,366,888	2,974,934	391,953
Insurance	211,000	17,583	17,615	(32)	211,000	211,382	(382)
Utilities	933,004	72,072	82,400	(10,328)	933,004	931,759	1,245
Cost of Goods Sold	-	-	2,317	(2,317)	-	10,212	(10,212)
Central Services Cost	447,540	37,295	103,418	(66,123)	447,540	445,092	2,448
Defensible Space	100,000	50,000	33,445	16,555	100,000	77,969	22,031
Capital Improvements	6,460,504	(612,653)	(353,447)	(259,206)	6,460,504	715,805	5,744,699
Debt Service	643,129	-	-	-	643,129	596,568	46,561
Transfers Out	-	-	-	-	-	-	-
TOTAL USES	17,068,075	606,862	1,147,174	(540,312)	17,068,075	10,331,538	6,736,537
SOURCES(USES)	(3,924,999)	433,008	(367,573)	(800,580)	(3,924,999)	2,176,370	6,101,368

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	5,157,799	417,736	260,856	(156,880)	5,157,799	4,979,319	(178,480)
Interfund Services	241,400	11,400	3,885	(7,515)	241,400	122,384	(119,016)
Investment Earnings	1,500	125	(2,423)	(2,548)	1,500	(35,114)	(36,614)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	4,821	4,821
TOTAL SOURCES	5,400,699	429,261	262,319	(166,943)	5,400,699	5,071,409	(329,290)
USES							
Salaries and Wages	1,361,416	46,705	98,232	(51,527)	1,361,416	1,297,120	64,296
Employee Fringe	725,891	60,001	49,066	10,935	725,891	612,115	113,775
Total Personnel Cost	2,087,307	106,706	147,298	(40,592)	2,087,307	1,909,235	178,072
Professional Services	87,850	6,833	6,683	151	87,850	75,273	12,577
Services and Supplies	1,731,575	247,399	303,088	(55,689)	1,731,575	1,204,662	526,914
Insurance	115,900	9,658	9,676	(17)	115,900	116,110	(210)
Utilities	464,566	35,966	48,709	(12,743)	464,566	478,304	(13,738)
Cost of Goods Sold	-	-	2,317	(2,317)	-	10,212	(10,212)
Central Services Cost	214,819	17,902	45,214	(27,312)	214,819	201,771	13,048
Defensible Space	50,000	25,000	16,723	8,277	50,000	38,985	11,015
Capital Improvements	1,533,422	(158,000)	75,456	(233,456)	1,533,422	285,913	1,247,509
Debt Service	307,019	-	-	-	307,019	277,476	29,543
Transfers Out	(164,808)	(13,734)	(13,039)	(695)	(164,808)	(150,743)	(14,065)
TOTAL USES	6,427,650	277,730	642,125	(364,394)	6,427,650	4,447,198	1,980,452
SOURCES(USES)	(1,026,951)	151,531	(379,806)	(531,337)	(1,026,951)	624,211	1,651,162

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	7,166,372	604,567	521,584	(82,982)	7,166,372	6,933,736	(232,636)
Non Operating Income/Leases	-	-	-	-	-	500	500
Investment Earnings	72,500	6,042	(2,423)	(8,464)	72,500	(32,738)	(105,238)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	4,275	4,275
TOTAL SOURCES	7,238,872	610,608	519,162	(91,446)	7,238,872	6,905,772	(333,100)
USES							
Salaries and Wages	1,542,836	59,808	100,003	(40,194)	1,542,836	1,383,715	159,121
Employee Fringe	828,195	68,008	48,534	19,474	828,195	636,994	191,201
Total Personnel Cost	2,371,031	127,816	148,537	(20,721)	2,371,031	2,020,709	350,322
Professional Services	94,200	6,933	11,823	(4,889)	94,200	87,940	6,260
Services and Supplies	1,401,037	505,479	596,441	(90,962)	1,401,037	1,603,484	(202,447)
Insurance	95,100	7,925	7,939	(14)	95,100	95,272	(172)
Utilities	466,188	35,774	33,437	2,337	466,188	451,533	14,655
Central Services Cost	201,393	16,783	53,818	(37,035)	201,393	224,172	(22,779)
Defensible Space	50,000	25,000	16,723	8,277	50,000	38,984	11,016
Capital Improvements	4,927,082	(454,653)	(428,903)	(25,750)	4,927,082	429,892	4,497,190
Debt Service	336,110	-	-	-	336,110	319,092	17,018
Transfers Out	164,808	13,734	13,039	695	164,808	150,743	14,065
TOTAL USES	10,106,949	284,791	452,853	(168,062)	10,106,949	5,421,822	4,685,128
SOURCES(USES)	(2,868,077)	325,817	66,309	(259,508)	(2,868,077)	1,483,951	4,352,028

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	338,000	-	(10,854)	(10,854)	338,000	372,000	34,000
TOTAL SOURCES	338,000	-	(10,854)	(10,854)	338,000	372,000	34,000
USES							
Salaries and Wages	118,268	9,630	8,651	979	118,268	122,499	(4,231)
Employee Fringe	59,287	4,919	4,625	293	59,287	54,778	4,509
Total Personnel Cost	177,555	14,549	13,276	1,272	177,555	177,277	278
Services and Supplies	153,575	13,018	17,140	(4,121)	153,575	102,915	50,660
Utilities	1,710	198	207	(9)	1,710	1,729	(19)
Central Services Cost	22,377	1,865	2,400	(536)	22,377	10,272	12,105
TOTAL USES	355,217	29,629	33,023	(3,394)	355,217	292,194	63,023
SOURCES(USES)	(17,217)	(29,629)	(43,877)	(14,247)	(17,217)	79,807	97,024

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	134,505	-	-	-	134,505	136,587	2,082
Intergovernmental - Operating Grants	31,000	-	8,975	8,975	31,000	22,138	(8,862)
TOTAL SOURCES	165,505	-	8,975	8,975	165,505	158,725	(6,780)
USES							
Salaries and Wages	57,100	4,634	3,665	969	57,100	57,197	(97)
Employee Fringe	30,967	2,572	2,650	(79)	30,967	28,377	2,590
Total Personnel Cost	88,067	7,206	6,316	890	88,067	85,574	2,493
Professional Services	-	-	-	-	-	11,808	(11,808)
Services and Supplies	80,700	6,625	10,824	(4,199)	80,700	63,873	16,827
Utilities	540	135	48	87	540	192	348
Central Services Cost	8,951	746	1,986	(1,240)	8,951	8,877	74
TOTAL USES	178,258	14,711	19,174	(4,463)	178,258	170,324	7,934
SOURCES(USES)	(12,753)	(14,711)	(10,199)	4,512	(12,753)	(11,598)	1,154

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	18,161,582	1,046,551	1,391,013	344,462	18,161,582	18,593,947	432,365
Facility Fees	820,300	16,217	21,415	5,198	820,300	830,977	10,677
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	34,800	5,675	6,195	520	34,800	45,408	10,608
Interfund Services	99,911	17,879	28,518	10,639	99,911	149,813	49,902
Non Operating Leases	118,130	2,765	3,032	267	118,130	123,162	5,032
Investment Earnings	26,250	2,188	(4,754)	(6,941)	26,250	(71,203)	(97,453)
Capital Grants	80,000	80,000	-	(80,000)	80,000	47,927	(32,073)
Proceeds from Capital Asset Dispositions	-	-	128,999	128,999	-	424,177	424,177
Funded Capital Resources	-	-	2,172	2,172	-	2,172	2,172
Transfers In	386,629	386,629	-	(386,629)	386,629	-	(386,629)
TOTAL SOURCES	19,739,702	1,558,683	1,576,589	17,906	19,739,702	20,146,380	406,678
USES							
Salaries and Wages	7,313,032	579,555	611,308	(31,753)	7,313,032	6,886,174	426,858
Employee Fringe	2,379,777	182,709	171,213	11,497	2,379,777	2,134,501	245,276
Total Personnel Cost	9,692,809	762,264	782,520	(20,256)	9,692,809	9,020,675	672,134
Professional Services	44,625	1,000	3,150	(2,150)	44,625	26,689	17,936
Services and Supplies	5,660,360	667,290	886,891	(219,601)	5,660,360	4,930,146	730,213
Insurance	403,100	23,255	18,892	4,363	403,100	402,527	573
Utilities	1,258,234	75,342	90,778	(15,436)	1,258,234	1,125,484	132,750
Cost of Goods Sold	1,688,855	147,679	185,691	(38,012)	1,688,855	1,306,130	382,725
Central Services Cost	980,404	81,700	213,813	(132,113)	980,404	999,760	(19,356)
Defensible Space	100,000	50,000	33,445	16,555	100,000	77,970	22,030
Capital Improvements	5,651,772	19,958	(195,497)	215,455	5,651,772	1,993,406	3,658,366
Debt Service	386,629	156	312	(156)	386,629	386,760	(131)
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629
TOTAL USES	26,253,416	2,215,274	2,019,996	195,278	26,253,416	20,269,545	5,983,871
SOURCES(USES)	(6,513,714)	(656,591)	(443,406)	213,185	(6,513,714)	(123,165)	6,390,549

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	3,334,825	582,627	608,751	26,124	3,334,825	3,062,626	(272,199)
Investment Earnings	-	-	78	78	-	419	419
Proceeds from Capital Asset Dispositions	-	-	-	-	-	21,446	21,446
Transfers In	185,393	185,393	-	(185,393)	185,393	-	(185,393)
TOTAL SOURCES	3,520,218	768,020	608,829	(159,191)	3,520,218	3,084,491	(435,727)
USES							
Salaries and Wages	1,332,115	179,174	207,425	(28,251)	1,332,115	1,261,636	70,479
Employee Fringe	392,310	46,785	45,819	966	392,310	360,061	32,249
Total Personnel Cost	1,724,425	225,959	253,244	(27,284)	1,724,425	1,621,697	102,729
Professional Services	7,980	-	560	(560)	7,980	5,234	2,746
Services and Supplies	989,432	104,362	195,368	(91,006)	989,432	885,825	103,607
Insurance	77,800	12,970	12,990	(20)	77,800	77,941	(141)
Utilities	231,740	24,670	28,283	(3,613)	231,740	223,990	7,750
Cost of Goods Sold	563,440	89,131	102,906	(13,775)	563,440	437,538	125,902
Central Services Cost	206,865	17,239	48,868	(31,629)	206,865	179,012	27,853
Capital Improvements	1,132,562	(10,980)	-	(10,980)	1,132,562	96,520	1,036,042
Debt Service	183,519	-	312	(312)	183,519	184,301	(782)
TOTAL USES	5,117,763	463,351	642,531	(179,180)	5,117,763	3,712,057	1,405,706
SOURCES(USES)	(1,597,545)	304,669	(33,702)	(338,371)	(1,597,545)	(627,565)	969,980

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	942,821	177,294	189,608	12,314	942,821	717,965	(224,856)
Non Operating Leases	40,890	1,745	1,870	125	40,890	42,708	1,818
Investment Earnings	-	-	78	78	-	419	419
Proceeds from Capital Asset Dispositions	-	-	-	-	-	17,029	17,029
TOTAL SOURCES	983,711	179,039	191,556	12,517	983,711	778,121	(205,590)
USES							
Salaries and Wages	454,601	64,212	52,712	11,500	454,601	359,710	94,891
Employee Fringe	132,328	14,344	12,766	1,579	132,328	115,737	16,592
Total Personnel Cost	586,929	78,556	65,478	13,079	586,929	475,446	111,483
Professional Services	4,170	-	140	(140)	4,170	1,759	2,411
Services and Supplies	373,994	38,787	45,941	(7,154)	373,994	345,264	28,730
Insurance	17,900	2,985	2,989	(4)	17,900	17,932	(32)
Utilities	89,300	9,330	10,383	(1,053)	89,300	88,192	1,108
Cost of Goods Sold	105,100	22,280	14,410	7,870	105,100	47,972	57,128
Central Services Cost	72,390	6,033	14,784	(8,752)	72,390	61,381	11,009
Capital Improvements	695,849	-	363	(363)	695,849	556,500	139,349
Debt Service	1,874	156	-	156	1,874	1,225	649
TOTAL USES	1,947,506	158,127	154,487	3,641	1,947,506	1,595,671	351,835
SOURCES(USES)	(963,795)	20,912	37,069	16,158	(963,795)	(817,550)	146,245

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,798,720	145,170	359,699	214,529	1,798,720	1,942,843	144,123
Investment Earnings	-	-	12	12	-	500	500
Transfers In	175,191	175,191	-	(175,191)	175,191	-	(175,191)
TOTAL SOURCES	1,973,911	320,361	359,712	39,351	1,973,911	1,943,343	(30,568)
USES							
Salaries and Wages	503,309	44,345	50,068	(5,723)	503,309	453,817	49,492
Employee Fringe	218,627	20,396	21,807	(1,411)	218,627	210,159	8,468
Total Personnel Cost	721,936	64,741	71,874	(7,133)	721,936	663,976	57,960
Professional Services	1,170	-	140	(140)	1,170	859	311
Services and Supplies	510,732	31,308	50,406	(19,098)	510,732	502,809	7,923
Insurance	12,200	1,017	1,019	(2)	12,200	12,222	(22)
Utilities	55,720	5,035	6,527	(1,492)	55,720	58,806	(3,086)
Cost of Goods Sold	429,400	30,600	63,426	(32,826)	429,400	410,028	19,372
Central Services Cost	97,530	8,128	23,246	(15,118)	97,530	95,990	1,540
Capital Improvements	86,400	-	-	-	86,400	(3,150)	89,550
Debt Service	175,191	-	-	-	175,191	175,190	1
TOTAL USES	2,090,279	140,828	216,637	(75,809)	2,090,279	1,916,731	173,548
SOURCES(USES)	(116,368)	179,533	143,074	(36,458)	(116,368)	26,612	142,980

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	10,958,399	500	484	(16)	10,958,399	11,587,178	628,779
Interfund Services	14,985	7,535	16,340	8,805	14,985	33,540	18,555
Non Operating Leases	77,240	1,020	1,163	143	77,240	80,454	3,214
Investment Earnings	11,250	938	(3,088)	(4,025)	11,250	(45,560)	(56,810)
Proceeds from Capital Asset Dispositions	-	-	26,600	26,600	-	130,829	130,829
Funded Capital Resources	-	-	2,172	2,172	-	2,172	2,172
Transfers In	19,553	19,553	-	(19,553)	19,553	-	(19,553)
TOTAL SOURCES	11,081,427	29,546	43,671	14,126	11,081,427	11,788,612	707,185
USES							
Salaries and Wages	3,299,155	95,170	85,417	9,753	3,299,155	2,950,749	348,406
Employee Fringe	1,131,813	52,548	45,759	6,789	1,131,813	971,743	160,070
Total Personnel Cost	4,430,968	147,718	131,176	16,542	4,430,968	3,922,492	508,476
Professional Services	23,700	1,000	1,400	(400)	23,700	13,257	10,443
Services and Supplies	2,469,361	326,450	385,106	(58,656)	2,469,361	2,178,459	290,901
Insurance	219,800	-	(4,400)	4,400	219,800	218,895	905
Utilities	621,260	11,505	18,494	(6,989)	621,260	492,946	128,314
Cost of Goods Sold	529,100	-	(4)	4	529,100	389,365	139,735
Central Services Cost	389,595	32,466	76,369	(43,903)	389,595	447,662	(58,067)
Capital Improvements	2,144,090	(279,000)	(221,944)	(57,056)	2,144,090	926,314	1,217,776
Debt Service	19,553	-	-	-	19,553	19,553	1
TOTAL USES	10,847,427	240,139	386,197	(146,058)	10,847,427	8,608,943	2,238,483
SOURCES(USES)	234,000	(210,594)	(342,526)	(131,932)	234,000	3,179,669	2,945,669

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,147,154	142,995	144,043	1,048	1,147,154	1,170,158	23,004
Intergovernmental - Operating Grants	17,000	1,600	4,250	2,650	17,000	15,583	(1,417)
Investment Earnings	-	-	50	50	-	(151)	(151)
Proceeds from Capital Asset Dispositions	-	-	(16,970)	(16,970)	-	(14,970)	(14,970)
Transfers In	2,229	2,229	-	(2,229)	2,229	-	(2,229)
TOTAL SOURCES	1,166,383	146,824	131,373	(15,451)	1,166,383	1,170,621	4,238
USES							
Salaries and Wages	1,069,121	118,882	113,265	5,617	1,069,121	1,114,865	(45,744)
Employee Fringe	327,197	30,904	26,079	4,825	327,197	302,597	24,600
Total Personnel Cost	1,396,318	149,786	139,344	10,443	1,396,318	1,417,462	(21,144)
Professional Services	5,850	-	700	(700)	5,850	4,293	1,557
Services and Supplies	665,845	101,754	125,037	(23,284)	665,845	621,663	44,182
Insurance	57,900	4,825	4,834	(9)	57,900	58,005	(105)
Utilities	145,640	12,450	13,836	(1,386)	145,640	134,931	10,709
Cost of Goods Sold	51,380	3,790	1,803	1,987	51,380	14,080	37,300
Central Services Cost	130,539	10,878	29,915	(19,037)	130,539	131,785	(1,246)
Capital Improvements	1,346,871	336,938	31,464	305,474	1,346,871	411,289	935,582
Debt Service	2,229	-	-	-	2,229	2,229	0
TOTAL USES	3,802,572	620,421	346,933	273,488	3,802,572	2,795,737	1,006,835
SOURCES(USES)	(2,636,189)	(473,597)	(215,560)	258,037	(2,636,189)	(1,625,117)	1,011,073

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	(262,000)	(59,083)	11,168	70,251	(262,000)	(149,493)	112,507
Facility Fees	820,300	16,217	21,415	5,198	820,300	830,977	10,677
Investment Earnings	15,000	1,250	(1,982)	(3,232)	15,000	(26,926)	(41,926)
Proceeds from Capital Asset Dispositions	-	-	119,369	119,369	-	253,528	253,528
TOTAL SOURCES	573,300	(41,616)	149,969	191,586	573,300	908,085	334,785
USES							
Salaries and Wages	173,588	15,101	16,942	(1,841)	173,588	192,421	(18,833)
Employee Fringe	63,879	5,396	5,273	123	63,879	61,228	2,651
Total Personnel Cost	237,467	20,497	22,215	(1,718)	237,467	253,649	(16,182)
Services and Supplies	132,418	4,196	2,563	1,633	132,418	43,849	88,569
Utilities	8,604	717	928	(211)	8,604	5,979	2,625
Central Services Cost	17,956	1,496	4,236	(2,740)	17,956	19,722	(1,766)
Defensible Space	100,000	50,000	33,445	16,555	100,000	77,970	22,030
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629
TOTAL USES	883,074	463,535	63,387	400,148	883,074	401,169	481,905
SOURCES(USES)	(309,774)	(505,151)	86,582	591,734	(309,774)	506,916	816,690

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	60,615	8,925	6,511	(2,414)	60,615	47,145	(13,470)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	17,800	4,075	1,945	(2,130)	17,800	29,825	12,025
Interfund Services	84,926	10,344	12,178	1,834	84,926	116,273	31,347
Investment Earnings	-	-	92	92	-	428	428
Capital Grants	80,000	80,000	-	(80,000)	80,000	47,927	(32,073)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	16,316	16,316
Transfers In	2,972	2,972	-	(2,972)	2,972	-	(2,972)
TOTAL SOURCES	258,413	107,096	20,725	(86,371)	258,413	257,914	(499)
USES							
Salaries and Wages	365,679	44,941	42,914	2,027	365,679	393,940	(28,261)
Employee Fringe	89,419	9,405	8,410	995	89,419	86,807	2,613
Total Personnel Cost	455,098	54,346	51,324	3,022	455,098	480,746	(25,648)
Professional Services	1,170	-	140	(140)	1,170	859	311
Services and Supplies	437,653	53,118	74,859	(21,741)	437,653	264,238	173,415
Insurance	13,800	1,150	1,152	(2)	13,800	13,825	(25)
Utilities	96,360	10,705	11,171	(466)	96,360	108,110	(11,750)
Central Services Cost	51,848	4,321	12,884	(8,563)	51,848	49,733	2,115
Capital Improvements	246,000	(27,000)	218	(27,218)	246,000	5,933	240,067
Debt Service	2,972	-	-	-	2,972	2,972	0
TOTAL USES	1,304,901	96,640	151,748	(55,108)	1,304,901	926,415	378,486
SOURCES(USES)	(1,046,488)	10,456	(131,023)	(141,479)	(1,046,488)	(668,501)	377,987

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	181,048	48,123	70,749	22,626	181,048	215,527	34,479
Investment Earnings	-	-	5	5	-	(334)	(334)
Transfers In	1,291	1,291	-	(1,291)	1,291	-	(1,291)
TOTAL SOURCES	182,339	49,414	70,754	21,340	182,339	215,193	32,854
OPERATING USES							
Salaries and Wages	115,464	17,730	42,566	(24,836)	115,464	159,037	(43,573)
Employee Fringe	24,203	2,930	5,300	(2,370)	24,203	26,170	(1,967)
Total Personnel Cost	139,667	20,660	47,866	(27,206)	139,667	185,207	(45,540)
Professional Services	585	-	70	(70)	585	429	156
Services and Supplies	80,925	7,315	7,611	(296)	80,925	88,038	(7,113)
Insurance	3,700	308	309	(1)	3,700	3,707	(7)
Utilities	9,610	930	1,157	(227)	9,610	12,530	(2,920)
Cost of Goods Sold	10,435	1,878	3,149	(1,271)	10,435	7,146	3,288
Central Services Cost	13,681	1,140	3,511	(2,371)	13,681	14,474	(793)
Capital Improvements	-	-	(5,598)	5,598	-	-	-
Debt Service	1,291	-	-	-	1,291	1,290	1
TOTAL USES	259,893	32,232	58,075	(25,844)	259,893	312,821	(52,928)
SOURCES(USES)	(77,554)	17,182	12,678	(4,504)	(77,554)	(97,629)	(20,074)

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	892,500	97,250	156,795	59,545	892,500	825,747	(66,753)
Facility Fees	5,268,640	104,157	118,219	14,062	5,268,640	5,259,704	(8,936)
Investment Earnings	5,625	469	(1,563)	(2,032)	5,625	(24,381)	(30,006)
TOTAL SOURCES	6,166,765	201,876	273,450	71,575	6,166,765	6,061,070	(105,695)
USES							
Salaries and Wages	885,579	137,966	118,715	19,251	885,579	807,783	77,796
Employee Fringe	229,705	28,787	21,793	6,995	229,705	196,200	33,505
Total Personnel Cost	1,115,284	166,753	140,508	26,246	1,115,284	1,003,983	111,302
Professional Services	17,850	1,000	700	300	17,850	4,293	13,557
Services and Supplies	884,369	165,769	87,385	78,384	884,369	343,315	541,054
Insurance	39,300	6,550	6,562	(12)	39,300	39,371	(71)
Utilities	139,064	14,002	12,196	1,806	139,064	103,507	35,557
Cost of Goods Sold	100,500	11,400	-	11,400	100,500	26,471	74,029
Central Services Cost	118,680	9,890	22,085	(12,195)	118,680	93,956	24,724
Capital Improvements	3,693,426	(37,213)	408,382	(445,595)	3,693,426	3,216,455	476,971
Debt Service	6,296	-	-	-	6,296	6,296	0
TOTAL USES	6,114,769	338,152	677,818	(339,667)	6,114,769	4,837,647	1,277,122
SOURCES(USES)	51,996	(136,276)	(404,368)	(268,092)	51,996	1,223,423	1,171,427

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

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Interfund Services	3,218,226	270,818	430,365	159,547	3,218,226	2,594,923	(623,303)
Investment Earnings	-	-	(20)	(20)	-	1,207	1,207
TOTAL SOURCES	3,218,226	270,818	430,345	159,528	3,218,226	2,596,130	(622,096)
USES							
Salaries and Wages	1,467,833	119,595	120,911	(1,316)	1,467,833	1,263,416	204,417
Employee Fringe	767,855	63,781	52,913	10,868	767,855	522,846	245,008
Total Personnel Cost	2,235,688	183,376	173,824	9,552	2,235,688	1,786,262	449,426
Professional Services	9,000	750	525	225	9,000	525	8,475
Services and Supplies	902,212	73,998	227,511	(153,513)	902,212	1,029,150	(126,938)
Insurance	15,800	1,317	1,319	(2)	15,800	15,828	(28)
Utilities	11,520	1,260	1,075	185	11,520	9,879	1,641
Cost of Goods Sold	-	-	-	-	-	1,883	(1,883)
TOTAL USES	3,174,220	260,700	404,254	(143,553)	3,174,220	2,843,527	330,693
SOURCES(USES)	44,006	10,117	26,092	15,975	44,006	(247,397)	(291,404)

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

FISCAL YEAR 2021/22

JUNE 2022 - UNAUDITED

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

MONTH- END FINANCIAL RESULTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

JUNE 2022 - 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
200 Utilities								
Total Operating Income	13,069,076	1,033,703	784,447	(249,256)	13,069,076	12,566,164	(502,912)	96.2%
Total Operating Expense	13,647,342	1,526,423	1,773,428	(247,004)	13,647,342	12,297,452	1,349,890	90.1%
Net Income (Expense)	(578,266)	(492,720)	(988,981)	(496,261)	(578,266)	268,712	846,978	
Total Non Operating Income	74,000	6,167	(4,845)	(11,012)	74,000	(58,256)	(132,256)	-78.7%
Total Non Operating Expense	89,291	-	-	-	89,291	42,726	46,565	47.9%
Income (Expense) Before Transfers	(593,557)	(486,554)	(993,826)	(507,273)	(593,557)	167,729	761,286	
Change in Net Position	(593,557)	(486,554)	(993,826)	(507,273)	(593,557)	167,729	761,286	-28.3%
300 Community Services								
Total Operating Income	19,128,693	1,087,102	1,447,140	360,039	19,128,693	19,620,145	491,452	102.6%
Total Operating Expense	23,243,813	2,093,150	2,547,097	(453,947)	23,243,813	20,857,134	2,386,679	89.7%
Net Income (Expense)	(4,115,120)	(1,006,048)	(1,099,957)	(93,909)	(4,115,120)	(1,236,989)	2,878,132	
Total Non Operating Income	224,380	84,953	127,277	42,325	224,380	524,063	299,683	233.6%
Total Non Operating Expense	14,715	156	312	(156)	14,715	14,846	(131)	100.9%
Income (Expense) Before Transfers	(3,905,455)	(921,252)	(972,992)	(51,740)	(3,905,455)	(727,771)	3,177,684	
Transfers in	386,629	386,629	-	(386,629)	386,629	-	(386,629)	0.0%
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629	0.0%
Total Transfers	-	-	-	-	-	-	-	
Change in Net Position	(3,905,455)	(921,252)	(972,992)	(51,740)	(3,905,455)	(727,771)	3,177,684	18.6%
390 Beach								
Total Operating Income	6,161,140	201,407	275,014	73,607	6,161,140	6,085,450	(75,690)	98.8%
Total Operating Expense	2,664,047	396,115	284,963	111,152	2,664,047	1,803,582	860,465	67.7%
Net Income (Expense)	3,497,093	(194,708)	(9,949)	184,759	3,497,093	4,281,869	784,775	
Total Non Operating Income	5,625	469	(1,563)	(2,032)	5,625	(24,381)	(30,006)	-433.4%
Total Non Operating Expense	210	-	-	-	210	210	(0)	100.1%
Income (Expense) Before Transfers	3,502,508	(194,239)	(11,512)	182,727	3,502,508	4,257,278	754,770	
Change in Net Position	3,502,508	(194,239)	(11,512)	182,727	3,502,508	4,257,278	754,770	121.5%
400 Internal Services								
Total Operating Income	3,218,226	270,818	430,365	159,547	3,218,226	2,594,923	(623,303)	80.6%
Total Operating Expense	3,186,820	261,750	405,128	(143,377)	3,186,820	2,854,068	332,751	89.6%
Net Income (Expense)	31,406	9,067	25,237	16,170	31,406	(259,145)	(290,552)	
Total Non Operating Income	-	-	(20)	(20)	-	1,207	1,207	
Total Non Operating Expense	-	-	-	-	-	-	-	
Income (Expense) Before Transfers	31,406	9,067	25,218	16,150	31,406	(257,939)	(289,345)	
Change in Net Position	31,406	9,067	25,218	16,150	31,406	(257,939)	(289,345)	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,796,676	1,022,303	771,587	(250,716)	12,796,676	12,421,642	(375,034)
Intergovernmental - Operating Grants	31,000	-	8,975	8,975	31,000	22,138	(8,862)
Interfund Services	241,400	11,400	3,885	(7,515)	241,400	122,384	(119,016)
TOTAL OPERATING INCOME	13,069,076	1,033,703	784,447	(249,256)	13,069,076	12,566,164	(502,912)
OPERATING EXPENSE							
Salaries and Wages	3,079,621	120,778	210,551	(89,774)	3,079,621	2,860,532	219,089
Employee Fringe	1,644,339	135,499	104,875	30,623	1,644,339	1,332,264	312,075
Total Personnel Cost	4,723,960	256,276	315,427	(59,150)	4,723,960	4,192,796	531,164
Professional Services	182,050	13,767	18,506	(4,739)	182,050	175,021	7,029
Services and Supplies	3,366,888	772,521	927,494	(154,972)	3,366,888	2,974,934	391,953
Insurance	211,000	17,583	17,615	(32)	211,000	211,382	(382)
Utilities	933,004	72,072	82,400	(10,328)	933,004	931,759	1,245
Cost of Goods Sold	-	-	2,317	(2,317)	-	10,212	(10,212)
Central Services Cost	447,540	37,295	103,418	(66,123)	447,540	445,092	2,448
Defensible Space	100,000	50,000	33,445	16,555	100,000	77,969	22,031
Depreciation	3,682,900	306,908	272,806	34,102	3,682,900	3,278,287	404,613
TOTAL OPERATING EXPENSE	13,647,342	1,526,423	1,773,428	(247,004)	13,647,342	12,297,452	1,349,890
NET INCOME (EXPENSE)	(578,266)	(492,720)	(988,981)	(496,261)	(578,266)	268,712	846,978
NON OPERATING INCOME							
Non Operating Income/Leases	-	-	-	-	-	500	500
Investment Earnings	74,000	6,167	(4,845)	(11,012)	74,000	(67,853)	(141,853)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	9,096	9,096
TOTAL NON OPERATING INCOME	74,000	6,167	(4,845)	(11,012)	74,000	(58,256)	(132,256)
NON OPERATING EXPENSE							
Debt Service Interest	89,291	-	-	-	89,291	42,726	46,565
TOTAL NON OPERATING EXPENSE	89,291	-	-	-	89,291	42,726	46,565
INCOME(EXPENSE) BEFORE TRANSFERS	(593,557)	(486,554)	(993,826)	(507,273)	(593,557)	167,729	761,286
CHANGE IN NET POSITION	(593,557)	(486,554)	(993,826)	(507,273)	(593,557)	167,729	761,286

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	18,161,582	1,046,551	1,391,013	344,462	18,161,582	18,593,947	432,365
Facility Fees	820,300	16,217	21,415	5,198	820,300	830,977	10,677
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	34,800	5,675	6,195	520	34,800	45,408	10,608
Interfund Services	99,911	17,879	28,518	10,639	99,911	149,813	49,902
TOTAL OPERATING INCOME	19,128,693	1,087,102	1,447,140	360,039	19,128,693	19,620,145	491,452
OPERATING EXPENSE							
Salaries and Wages	7,313,032	579,555	611,308	(31,753)	7,313,032	6,886,174	426,858
Employee Fringe	2,379,777	182,709	171,213	11,497	2,379,777	2,134,501	245,276
Total Personnel Cost	9,692,809	762,264	782,520	(20,256)	9,692,809	9,020,675	672,134
Professional Services	44,625	1,000	3,150	(2,150)	44,625	26,689	17,936
Services and Supplies	5,660,360	667,290	886,891	(219,601)	5,660,360	4,930,146	730,213
Insurance	403,100	23,255	18,892	4,363	403,100	402,527	573
Utilities	1,258,234	75,342	90,778	(15,436)	1,258,234	1,125,484	132,750
Cost of Goods Sold	1,688,855	147,679	185,691	(38,012)	1,688,855	1,306,130	382,725
Central Services Cost	980,404	81,700	213,813	(132,113)	980,404	999,760	(19,356)
Defensible Space	100,000	50,000	33,445	16,555	100,000	77,970	22,030
Depreciation	3,415,427	284,619	331,916	(47,298)	3,415,427	2,967,754	447,673
TOTAL OPERATING EXPENSE	23,243,813	2,093,150	2,547,097	(453,947)	23,243,813	20,857,134	2,386,679
NET INCOME (EXPENSE)	(4,115,120)	(1,006,048)	(1,099,957)	(93,909)	(4,115,120)	(1,236,989)	2,878,132
NON OPERATING INCOME							
Non Operating Leases	118,130	2,765	3,032	267	118,130	123,162	5,032
Investment Earnings	26,250	2,188	(4,754)	(6,941)	26,250	(71,203)	(97,453)
Capital Grants	80,000	80,000	-	(80,000)	80,000	47,927	(32,073)
Proceeds from Capital Asset Dispositions	-	-	128,999	128,999	-	424,177	424,177
TOTAL NON OPERATING INCOME	224,380	84,953	127,277	42,325	224,380	524,063	299,683
NON OPERATING EXPENSE							
Debt Service Interest	14,715	156	312	(156)	14,715	14,846	(131)
TOTAL NON OPERATING EXPENSE	14,715	156	312	(156)	14,715	14,846	(131)
INCOME(EXPENSE) BEFORE TRANSFERS	(3,905,455)	(921,252)	(972,992)	(51,740)	(3,905,455)	(727,771)	3,177,684
TRANSFERS							
Transfers In	386,629	386,629	-	(386,629)	386,629	-	(386,629)
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629
TOTAL TRANSFERS	-	-	-	-	-	-	-
CHANGE IN NET POSITION	(3,905,455)	(921,252)	(972,992)	(51,740)	(3,905,455)	(727,771)	3,177,684

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Actual	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	3,334,825	582,627	608,751	26,124	3,334,825	3,062,626	(272,199)
TOTAL OPERATING INCOME	3,334,825	582,627	608,751	26,124	3,334,825	3,062,626	(272,199)
OPERATING EXPENSE							
Salaries and Wages	1,332,115	179,174	207,425	(28,251)	1,332,115	1,261,636	70,479
Employee Fringe	392,310	46,785	45,819	966	392,310	360,061	32,249
Total Personnel Cost	1,724,425	225,959	253,244	(27,284)	1,724,425	1,621,697	102,729
Professional Services	7,980	-	560	(560)	7,980	5,234	2,746
Services and Supplies	989,432	104,362	195,368	(91,006)	989,432	885,825	103,607
Insurance	77,800	12,970	12,990	(20)	77,800	77,941	(141)
Utilities	231,740	24,670	28,283	(3,613)	231,740	223,990	7,750
Cost of Goods Sold	563,440	89,131	102,906	(13,775)	563,440	437,538	125,902
Central Services Cost	206,865	17,239	48,868	(31,629)	206,865	179,012	27,853
Depreciation	736,980	61,415	53,593	7,823	736,980	705,144	31,836
TOTAL OPERATING EXPENSE	4,538,662	535,746	695,811	(160,066)	4,538,662	4,136,380	402,282
NET INCOME (EXPENSE)	(1,203,837)	46,881	(87,061)	(133,942)	(1,203,837)	(1,073,754)	130,083
NON OPERATING INCOME							
Investment Earnings	-	-	78	78	-	419	419
Proceeds from Capital Asset Dispositions	-	-	-	-	-	21,446	21,446
TOTAL NON OPERATING INCOME	-	-	78	78	-	21,866	21,866
NON OPERATING EXPENSE							
Debt Service Interest	6,124	-	312	(312)	6,124	6,905	(781)
TOTAL NON OPERATING EXPENSE	6,124	-	312	(312)	6,124	6,905	(781)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,209,961)	46,881	(87,295)	(134,176)	(1,209,961)	(1,058,794)	151,167
TRANSFERS							
Transfers In	185,393	185,393	-	(185,393)	185,393	-	(185,393)
TOTAL TRANSFERS	185,393	185,393	-	(185,393)	185,393	-	(185,393)
CHANGE IN NET POSITION	(1,024,568)	232,274	(87,295)	(319,569)	(1,024,568)	(1,058,794)	(34,226)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	942,821	177,294	189,608	12,314	942,821	717,965	(224,856)
TOTAL OPERATING INCOME	942,821	177,294	189,608	12,314	942,821	717,965	(224,856)
OPERATING EXPENSE							
Salaries and Wages	454,601	64,212	52,712	11,500	454,601	359,710	94,891
Employee Fringe	132,328	14,344	12,766	1,579	132,328	115,737	16,592
Total Personnel Cost	586,929	78,556	65,478	13,079	586,929	475,446	111,483
Professional Services	4,170	-	140	(140)	4,170	1,759	2,411
Services and Supplies	373,994	38,787	45,941	(7,154)	373,994	345,264	28,730
Insurance	17,900	2,985	2,989	(4)	17,900	17,932	(32)
Utilities	89,300	9,330	10,383	(1,053)	89,300	88,192	1,108
Cost of Goods Sold	105,100	22,280	14,410	7,870	105,100	47,972	57,128
Central Services Cost	72,390	6,033	14,784	(8,752)	72,390	61,381	11,009
Depreciation	220,247	18,354	43,005	(24,651)	220,247	199,433	20,814
TOTAL OPERATING EXPENSE	1,470,030	176,325	197,129	(20,804)	1,470,030	1,237,380	232,651
NET INCOME (EXPENSE)	(527,209)	969	(7,521)	(8,490)	(527,209)	(519,415)	7,795
NON OPERATING INCOME							
Non Operating Leases	40,890	1,745	1,870	125	40,890	42,708	1,818
Investment Earnings	-	-	78	78	-	419	419
Proceeds from Capital Asset Dispositions	-	-	-	-	-	17,029	17,029
TOTAL NON OPERATING INCOME	40,890	1,745	1,948	203	40,890	60,156	19,266
NON OPERATING EXPENSE							
Debt Service Interest	1,874	156	-	156	1,874	1,225	649
TOTAL NON OPERATING EXPENSE	1,874	156	-	156	1,874	1,225	649
INCOME(EXPENSE) BEFORE TRANSFERS	(488,193)	2,558	(5,573)	(8,130)	(488,193)	(460,483)	27,710
CHANGE IN NET POSITION	(488,193)	2,558	(5,573)	(8,130)	(488,193)	(460,483)	27,710

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
FACILITIES FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	1,798,720	145,170	359,699	214,529	1,798,720	1,942,843	144,123
TOTAL OPERATING INCOME	1,798,720	145,170	359,699	214,529	1,798,720	1,942,843	144,123
OPERATING EXPENSE							
Salaries and Wages	503,309	44,345	50,068	(5,723)	503,309	453,817	49,492
Employee Fringe	218,627	20,396	21,807	(1,411)	218,627	210,159	8,468
Total Personnel Cost	721,936	64,741	71,874	(7,133)	721,936	663,976	57,960
Professional Services	1,170	-	140	(140)	1,170	859	311
Services and Supplies	510,732	31,308	50,406	(19,098)	510,732	502,809	7,923
Insurance	12,200	1,017	1,019	(2)	12,200	12,222	(22)
Utilities	55,720	5,035	6,527	(1,492)	55,720	58,806	(3,086)
Cost of Goods Sold	429,400	30,600	63,426	(32,826)	429,400	410,028	19,372
Central Services Cost	97,530	8,128	23,246	(15,118)	97,530	95,990	1,540
Depreciation	159,100	13,258	10,648	2,610	159,100	129,395	29,705
TOTAL OPERATING EXPENSE	1,987,788	154,087	227,285	(73,199)	1,987,788	1,874,086	113,702
NET INCOME (EXPENSE)	(189,068)	(8,917)	132,414	141,331	(189,068)	68,757	257,825
NON OPERATING INCOME							
Investment Earnings	-	-	12	12	-	500	500
TOTAL NON OPERATING INCOME	-	-	12	12	-	500	500
NON OPERATING EXPENSE							
Debt Service Interest	5,847	-	-	-	5,847	5,846	1
TOTAL NON OPERATING EXPENSE	5,847	-	-	-	5,847	5,846	1
INCOME(EXPENSE) BEFORE TRANSFERS	(194,915)	(8,917)	132,426	141,343	(194,915)	63,410	258,325
TRANSFERS							
Transfers In	175,191	175,191	-	(175,191)	175,191	-	(175,191)
TOTAL TRANSFERS	175,191	175,191	-	(175,191)	175,191	-	(175,191)
CHANGE IN NET POSITION	(19,724)	166,274	132,426	(33,848)	(19,724)	63,410	83,134

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
SKI FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	10,958,399	500	484	(16)	10,958,399	11,587,178	628,779
Interfund Services	14,985	7,535	16,340	8,805	14,985	33,540	18,555
TOTAL OPERATING INCOME	10,973,384	8,035	16,824	8,789	10,973,384	11,620,718	647,334
OPERATING EXPENSE							
Salaries and Wages	3,299,155	95,170	85,417	9,753	3,299,155	2,950,749	348,406
Employee Fringe	1,131,813	52,548	45,759	6,789	1,131,813	971,743	160,070
Total Personnel Cost	4,430,968	147,718	131,176	16,542	4,430,968	3,922,492	508,476
Professional Services	23,700	1,000	1,400	(400)	23,700	13,257	10,443
Services and Supplies	2,469,361	326,450	385,106	(58,656)	2,469,361	2,178,459	290,901
Insurance	219,800	-	(4,400)	4,400	219,800	218,895	905
Utilities	621,260	11,505	18,494	(6,989)	621,260	492,946	128,314
Cost of Goods Sold	529,100	-	(4)	4	529,100	389,365	139,735
Central Services Cost	389,595	32,466	76,369	(43,903)	389,595	447,662	(58,067)
Depreciation	1,465,100	122,092	167,010	(44,918)	1,465,100	1,267,096	198,004
TOTAL OPERATING EXPENSE	10,148,884	641,231	775,151	(133,920)	10,148,884	8,930,172	1,218,712
NET INCOME (EXPENSE)	824,500	(633,196)	(758,327)	(125,131)	824,500	2,690,546	1,866,045
NON OPERATING INCOME							
Non Operating Leases	77,240	1,020	1,163	143	77,240	80,454	3,214
Investment Earnings	11,250	938	(3,088)	(4,025)	11,250	(45,560)	(56,810)
Proceeds from Capital Asset Dispositions	-	-	26,600	26,600	-	130,829	130,829
TOTAL NON OPERATING INCOME	88,490	1,958	24,675	22,718	88,490	165,723	77,233
NON OPERATING EXPENSE							
Debt Service Interest	653	-	-	-	653	653	1
TOTAL NON OPERATING EXPENSE	653	-	-	-	653	653	1
INCOME(EXPENSE) BEFORE TRANSFERS	912,337	(631,239)	(733,652)	(102,413)	912,337	2,855,616	1,943,278
TRANSFERS							
Transfers In	19,553	19,553	-	(19,553)	19,553	-	(19,553)
TOTAL TRANSFERS	19,553	19,553	-	(19,553)	19,553	-	(19,553)
CHANGE IN NET POSITION	931,890	(611,686)	(733,652)	(121,966)	931,890	2,855,616	1,923,725

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
RECREATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	1,147,154	142,995	144,043	1,048	1,147,154	1,170,158	23,004
Intergovernmental - Operating Grants	17,000	1,600	4,250	2,650	17,000	15,583	(1,417)
TOTAL OPERATING INCOME	1,164,154	144,595	148,293	3,698	1,164,154	1,185,741	21,587
OPERATING EXPENSE							
Salaries and Wages	1,069,121	118,882	113,265	5,617	1,069,121	1,114,865	(45,744)
Employee Fringe	327,197	30,904	26,079	4,825	327,197	302,597	24,600
Total Personnel Cost	1,396,318	149,786	139,344	10,443	1,396,318	1,417,462	(21,144)
Professional Services	5,850	-	700	(700)	5,850	4,293	1,557
Services and Supplies	665,845	101,754	125,037	(23,284)	665,845	621,663	44,182
Insurance	57,900	4,825	4,834	(9)	57,900	58,005	(105)
Utilities	145,640	12,450	13,836	(1,386)	145,640	134,931	10,709
Cost of Goods Sold	51,380	3,790	1,803	1,987	51,380	14,080	37,300
Central Services Cost	130,539	10,878	29,915	(19,037)	130,539	131,785	(1,246)
Depreciation	310,600	25,883	26,993	(1,109)	310,600	288,727	21,873
TOTAL OPERATING EXPENSE	2,764,072	309,367	342,461	(33,095)	2,764,072	2,670,946	93,126
NET INCOME (EXPENSE)	(1,599,918)	(164,772)	(194,168)	(29,397)	(1,599,918)	(1,485,205)	114,713
NON OPERATING INCOME							
Investment Earnings	-	-	50	50	-	(151)	(151)
Proceeds from Capital Asset Dispositions	-	-	(16,970)	(16,970)	-	(14,970)	(14,970)
TOTAL NON OPERATING INCOME	-	-	(16,920)	(16,920)	-	(15,121)	(15,121)
NON OPERATING EXPENSE							
Debt Service Interest	74	-	-	-	74	74	(0)
TOTAL NON OPERATING EXPENSE	74	-	-	-	74	74	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,599,992)	(164,772)	(211,088)	(46,317)	(1,599,992)	(1,500,400)	99,593
TRANSFERS							
Transfers In	2,229	2,229	-	(2,229)	2,229	-	(2,229)
TOTAL TRANSFERS	2,229	2,229	-	(2,229)	2,229	-	(2,229)
CHANGE IN NET POSITION	(1,597,763)	(162,543)	(211,088)	(48,546)	(1,597,763)	(1,500,400)	97,364

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
OTHER RECREATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	(262,000)	(59,083)	11,168	70,251	(262,000)	(149,493)	112,507
Facility Fees	820,300	16,217	21,415	5,198	820,300	830,977	10,677
TOTAL OPERATING INCOME	558,300	(42,866)	32,583	75,449	558,300	681,483	123,183
OPERATING EXPENSE							
Salaries and Wages	173,588	15,101	16,942	(1,841)	173,588	192,421	(18,833)
Employee Fringe	63,879	5,396	5,273	123	63,879	61,228	2,651
Total Personnel Cost	237,467	20,497	22,215	(1,718)	237,467	253,649	(16,182)
Services and Supplies	132,418	4,196	2,563	1,633	132,418	43,849	88,569
Utilities	8,604	717	928	(211)	8,604	5,979	2,625
Central Services Cost	17,956	1,496	4,236	(2,740)	17,956	19,722	(1,766)
Defensible Space	100,000	50,000	33,445	16,555	100,000	77,970	22,030
Depreciation	45,500	3,792	2,295	1,496	45,500	30,823	14,677
TOTAL OPERATING EXPENSE	541,945	80,698	65,682	15,016	541,945	431,992	109,953
NET INCOME (EXPENSE)	16,355	(123,564)	(33,099)	90,465	16,355	249,492	233,137
NON OPERATING INCOME							
Investment Earnings	15,000	1,250	(1,982)	(3,232)	15,000	(26,926)	(41,926)
Proceeds from Capital Asset Dispositions	-	-	119,369	119,369	-	253,528	253,528
TOTAL NON OPERATING INCOME	15,000	1,250	117,387	116,137	15,000	226,602	211,602
INCOME(EXPENSE) BEFORE TRANSFERS	31,355	(122,314)	84,287	206,601	31,355	476,093	444,738
TRANSFERS							
Transfers Out	386,629	386,629	-	386,629	386,629	-	386,629
TOTAL TRANSFERS	(386,629)	(386,629)	-	386,629	(386,629)	-	386,629
CHANGE IN NET POSITION	(355,274)	(508,943)	84,287	593,230	(355,274)	476,093	831,367

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
PARKS FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	60,615	8,925	6,511	(2,414)	60,615	47,145	(13,470)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	17,800	4,075	1,945	(2,130)	17,800	29,825	12,025
Interfund Services	84,926	10,344	12,178	1,834	84,926	116,273	31,347
TOTAL OPERATING INCOME	175,441	24,124	20,634	(3,490)	175,441	193,243	17,802
OPERATING EXPENSE							
Salaries and Wages	365,679	44,941	42,914	2,027	365,679	393,940	(28,261)
Employee Fringe	89,419	9,405	8,410	995	89,419	86,807	2,613
Total Personnel Cost	455,098	54,346	51,324	3,022	455,098	480,746	(25,648)
Professional Services	1,170	-	140	(140)	1,170	859	311
Services and Supplies	437,653	53,118	74,859	(21,741)	437,653	264,238	173,415
Insurance	13,800	1,150	1,152	(2)	13,800	13,825	(25)
Utilities	96,360	10,705	11,171	(466)	96,360	108,110	(11,750)
Central Services Cost	51,848	4,321	12,884	(8,563)	51,848	49,733	2,115
Depreciation	416,200	34,683	22,470	12,213	416,200	274,746	141,454
TOTAL OPERATING EXPENSE	1,472,129	158,323	174,000	(15,677)	1,472,129	1,192,257	279,872
NET INCOME (EXPENSE)	(1,296,688)	(134,199)	(153,366)	(19,167)	(1,296,688)	(999,014)	297,674
NON OPERATING INCOME							
Investment Earnings	-	-	92	92	-	428	428
Capital Grants	80,000	80,000	-	(80,000)	80,000	47,927	(32,073)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	16,316	16,316
TOTAL NON OPERATING INCOME	80,000	80,000	92	(79,908)	80,000	64,671	(15,329)
NON OPERATING EXPENSE							
Debt Service Interest	99	-	-	-	99	99	(0)
TOTAL NON OPERATING EXPENSE	99	-	-	-	99	99	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,216,787)	(54,199)	(153,275)	(99,075)	(1,216,787)	(934,442)	282,345
TRANSFERS							
Transfers In	2,972	2,972	-	(2,972)	2,972	-	(2,972)
TOTAL TRANSFERS	2,972	2,972	-	(2,972)	2,972	-	(2,972)
CHANGE IN NET POSITION	(1,213,815)	(51,227)	(153,275)	(102,047)	(1,213,815)	(934,442)	279,373

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
TENNIS FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	181,048	48,123	70,749	22,626	181,048	215,527	34,479
TOTAL OPERATING INCOME	181,048	48,123	70,749	22,626	181,048	215,527	34,479
OPERATING EXPENSE							
Salaries and Wages	115,464	17,730	42,566	(24,836)	115,464	159,037	(43,573)
Employee Fringe	24,203	2,930	5,300	(2,370)	24,203	26,170	(1,967)
Total Personnel Cost	139,667	20,660	47,866	(27,206)	139,667	185,207	(45,540)
Professional Services	585	-	70	(70)	585	429	156
Services and Supplies	80,925	7,315	7,611	(296)	80,925	88,038	(7,113)
Insurance	3,700	308	309	(1)	3,700	3,707	(7)
Utilities	9,610	930	1,157	(227)	9,610	12,530	(2,920)
Cost of Goods Sold	10,435	1,878	3,149	(1,271)	10,435	7,146	3,288
Central Services Cost	13,681	1,140	3,511	(2,371)	13,681	14,474	(793)
Depreciation	61,700	5,142	5,903	(761)	61,700	72,390	(10,690)
TOTAL OPERATING EXPENSE	320,302	37,374	69,577	(32,203)	320,302	383,921	(63,619)
NET INCOME (EXPENSE)	(139,254)	10,749	1,172	(9,578)	(139,254)	(168,394)	(29,140)
NON OPERATING INCOME							
Investment Earnings	-	-	5	5	-	(334)	(334)
TOTAL NON OPERATING INCOME	-	-	5	5	-	(334)	(334)
NON OPERATING EXPENSE							
Debt Service Interest	44	-	-	-	44	43	1
TOTAL NON OPERATING EXPENSE	44	-	-	-	44	43	1
INCOME(EXPENSE) BEFORE TRANSFERS	(139,298)	10,749	1,177	(9,573)	(139,298)	(168,771)	(29,473)
TRANSFERS							
Transfers In	1,291	1,291	-	(1,291)	1,291	-	(1,291)
TOTAL TRANSFERS	1,291	1,291	-	(1,291)	1,291	-	(1,291)
CHANGE IN NET POSITION	(138,007)	12,040	1,177	(10,864)	(138,007)	(168,771)	(30,764)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
BEACH FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	892,500	97,250	156,795	59,545	892,500	825,747	(66,753)
Facility Fees	5,268,640	104,157	118,219	14,062	5,268,640	5,259,704	(8,936)
TOTAL OPERATING INCOME	6,161,140	201,407	275,014	73,607	6,161,140	6,085,450	(75,690)
OPERATING EXPENSE							
Salaries and Wages	885,579	137,966	118,715	19,251	885,579	807,783	77,796
Employee Fringe	229,705	28,787	21,793	6,995	229,705	196,200	33,505
Total Personnel Cost	1,115,284	166,753	140,508	26,246	1,115,284	1,003,983	111,302
Professional Services	17,850	1,000	700	300	17,850	4,293	13,557
Services and Supplies	884,369	165,769	87,385	78,384	884,369	343,315	541,054
Insurance	39,300	6,550	6,562	(12)	39,300	39,371	(71)
Utilities	139,064	14,002	12,196	1,806	139,064	103,507	35,557
Cost of Goods Sold	100,500	11,400	-	11,400	100,500	26,471	74,029
Central Services Cost	118,680	9,890	22,085	(12,195)	118,680	93,956	24,724
Depreciation	249,000	20,750	15,526	5,224	249,000	188,686	60,314
TOTAL OPERATING EXPENSE	2,664,047	396,115	284,963	111,152	2,664,047	1,803,582	860,465
NET INCOME (EXPENSE)	3,497,093	(194,708)	(9,949)	184,759	3,497,093	4,281,869	784,775
NON OPERATING INCOME							
Investment Earnings	5,625	469	(1,563)	(2,032)	5,625	(24,381)	(30,006)
TOTAL NON OPERATING INCOME	5,625	469	(1,563)	(2,032)	5,625	(24,381)	(30,006)
NON OPERATING EXPENSE							
Debt Service Interest	210	-	-	-	210	210	(0)
TOTAL NON OPERATING EXPENSE	210	-	-	-	210	210	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	3,502,508	(194,239)	(11,512)	182,727	3,502,508	4,257,278	754,770
CHANGE IN NET POSITION	3,502,508	(194,239)	(11,512)	182,727	3,502,508	4,257,278	754,770

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	3,218,226	270,818	430,365	159,547	3,218,226	2,594,923	(623,303)
TOTAL OPERATING INCOME	3,218,226	270,818	430,365	159,547	3,218,226	2,594,923	(623,303)
OPERATING EXPENSE							
Salaries and Wages	1,467,833	119,595	120,911	(1,316)	1,467,833	1,263,416	204,417
Employee Fringe	767,855	63,781	52,913	10,868	767,855	522,846	245,008
Total Personnel Cost	2,235,688	183,376	173,824	9,552	2,235,688	1,786,262	449,426
Professional Services	9,000	750	525	225	9,000	525	8,475
Services and Supplies	902,212	73,998	227,511	(153,513)	902,212	1,029,150	(126,938)
Insurance	15,800	1,317	1,319	(2)	15,800	15,828	(28)
Utilities	11,520	1,260	1,075	185	11,520	9,879	1,641
Cost of Goods Sold	-	-	-	-	-	1,883	(1,883)
Depreciation	12,600	1,050	874	176	12,600	10,541	2,059
TOTAL OPERATING EXPENSE	3,186,820	261,750	405,128	(143,377)	3,186,820	2,854,068	332,751
NET INCOME (EXPENSE)	31,406	9,067	25,237	16,170	31,406	(259,145)	(290,552)
NON OPERATING INCOME							
Investment Earnings	-	-	(20)	(20)	-	1,207	1,207
TOTAL NON OPERATING INCOME	-	-	(20)	(20)	-	1,207	1,207
INCOME(EXPENSE) BEFORE TRANSFERS	31,406	9,067	25,218	16,150	31,406	(257,939)	(289,345)
CHANGE IN NET POSITION	31,406	9,067	25,218	16,150	31,406	(257,939)	(289,345)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
FLEET**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,244,526	101,461	202,632	101,172	1,244,526	1,130,616	(113,910)
TOTAL OPERATING INCOME	1,244,526	101,461	202,632	101,172	1,244,526	1,130,616	(113,910)
OPERATING EXPENSE							
Salaries and Wages	560,523	45,268	46,783	(1,515)	560,523	490,758	69,765
Employee Fringe	317,959	26,343	20,262	6,081	317,959	244,765	73,194
Total Personnel Cost	878,482	71,611	67,045	4,565	878,482	735,523	142,959
Services and Supplies	376,441	26,355	131,339	(104,984)	376,441	575,245	(198,804)
Insurance	5,600	467	468	(1)	5,600	5,610	(10)
Utilities	1,680	240	262	(22)	1,680	1,631	49
Cost of Goods Sold	-	-	-	-	-	1,883	(1,883)
Depreciation	9,200	767	595	172	9,200	7,188	2,012
TOTAL OPERATING EXPENSE	1,271,403	99,439	199,710	(100,271)	1,271,403	1,327,080	(55,677)
NET INCOME (EXPENSE)	(26,877)	2,022	2,923	901	(26,877)	(196,464)	(169,587)
NON OPERATING INCOME							
Investment Earnings	-	-	5	5	-	1,984	1,984
TOTAL NON OPERATING INCOME	-	-	5	5	-	1,984	1,984
INCOME(EXPENSE) BEFORE TRANSFERS	(26,877)	2,022	2,927	906	(26,877)	(194,480)	(167,603)
CHANGE IN NET POSITION	(26,877)	2,022	2,927	906	(26,877)	(194,480)	(167,603)

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
ENGINEERING**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	949,500	70,500	70,792	292	949,500	645,788	(303,712)
TOTAL OPERATING INCOME	949,500	70,500	70,792	292	949,500	645,788	(303,712)
OPERATING EXPENSE							
Salaries and Wages	586,275	48,098	46,052	2,046	586,275	458,896	127,379
Employee Fringe	276,070	22,952	19,734	3,219	276,070	117,728	158,342
Total Personnel Cost	862,345	71,050	65,785	5,265	862,345	576,624	285,721
Professional Services	9,000	750	525	225	9,000	525	8,475
Services and Supplies	56,543	2,497	10,840	(8,344)	56,543	38,512	18,031
Insurance	4,200	350	351	(1)	4,200	4,208	(8)
Utilities	3,120	460	382	78	3,120	3,412	(292)
TOTAL OPERATING EXPENSE	935,208	75,107	77,883	(2,777)	935,208	623,281	311,928
NET INCOME (EXPENSE)	14,292	(4,607)	(7,091)	(2,484)	14,292	22,508	8,216
NON OPERATING INCOME							
Investment Earnings	-	-	20	20	-	99	99
TOTAL NON OPERATING INCOME	-	-	20	20	-	99	99
INCOME(EXPENSE) BEFORE TRANSFERS	14,292	(4,607)	(7,071)	(2,464)	14,292	22,606	8,314
CHANGE IN NET POSITION	14,292	(4,607)	(7,071)	(2,464)	14,292	22,606	8,314

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
BUILDINGS**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,024,200	98,857	156,940	58,083	1,024,200	818,519	(205,681)
TOTAL OPERATING INCOME	1,024,200	98,857	156,940	58,083	1,024,200	818,519	(205,681)
OPERATING EXPENSE							
Salaries and Wages	321,035	26,229	28,076	(1,847)	321,035	313,761	7,274
Employee Fringe	173,826	14,486	12,918	1,569	173,826	160,354	13,472
Total Personnel Cost	494,861	40,715	40,993	(278)	494,861	474,115	20,746
Services and Supplies	469,228	45,146	85,331	(40,185)	469,228	415,394	53,834
Insurance	6,000	500	501	(1)	6,000	6,011	(11)
Utilities	6,720	560	430	130	6,720	4,835	1,885
Depreciation	3,400	283	279	4	3,400	3,353	47
TOTAL OPERATING EXPENSE	980,209	87,204	127,535	(40,330)	980,209	903,708	76,501
NET INCOME (EXPENSE)	43,991	11,653	29,406	17,753	43,991	(85,189)	(129,180)
NON OPERATING INCOME							
Investment Earnings	-	-	(45)	(45)	-	(876)	(876)
TOTAL NON OPERATING INCOME	-	-	(45)	(45)	-	(876)	(876)
INCOME(EXPENSE) BEFORE TRANSFERS	43,991	11,653	29,361	17,709	43,991	(86,065)	(130,056)
CHANGE IN NET POSITION	43,991	11,653	29,361	17,709	43,991	(86,065)	(130,056)

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2021/2022 Fourth Quarter Budget Update:
Popular CIP Status Report through June 30, 2022 (Unaudited)

DATE: September 28, 2022

I. RECOMMENDATION

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

II. BACKGROUND AND DISCUSSION

This communication represents the FY2021/22 4th 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, 2021 through June 30, 2022. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

Overview

The District's FY2021/22 approved capital budget adopted by the Board on May 26, 2021 provides for appropriations totaling \$13,750,628 in support of planned capital projects across all District activities, including Administration (\$531,438), Utilities (\$5,829,000), Community Services (\$3,870,130), and Beaches (\$3,520,060).

The FY2021/22 capital budget was subsequently amended by Board action (9/30/21) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$4,347,277. In addition, the Board approved subsequent budget augmentations as follows:

- Lodgepole Ski Lift Haul Rope (CIP# 3462HE1711)\$100,000 to support emergency replacement
- Golf Cart Fleet at the Championship Golf Course (CIP#314LI1202) - \$155,360 related to the purchase of the replacement golf cart fleet
- Recreation Center Locker Room Improvements (CIP#4484BD1902) - \$236,282 to provide additional funding to support contract award
- Recreation Center Expansion Project - \$101,000 in conjunction with the award of 30% schematic design contract, as well as District staff time to support this project.

These Board actions combine to provide for an amended FY2021/22 capital budget of \$18,743,203, including \$15,949,787 for investment in capital assets and \$2,793,416 supporting non-capital maintenance, repairs and equipment.

This agenda item, via attachment, provides the Board with the fourth quarterly CIP Popular Report, reflecting unaudited financial results through the June 30, 2022.

Overall, capital budget expenditures through the fourth quarter of FY2021/22 (June 30, 2022) totaled \$7,556,809, or 40.4% of the amended CIP budget. An additional, \$3,579,939 in budgeted appropriations were encumbered through executed contracts or purchase orders, bringing the total of expended and committed funds to \$11,146,748, or 59.5% of the approved budget.

Capital Budget (CIP Projects + Expense)

	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 12/31/21
General Fund	\$ 456,438	\$ 75,000	\$ 531,438	\$ (8,053)	\$ -	\$ 523,385	\$ 252,821
Utility Fund	4,279,000	1,550,000	5,829,000	1,791,387	449,653	7,620,387	1,519,365
Internal Services	-	-	-	-	-	-	-
Community Services	3,870,130	-	3,870,130	2,110,924	698,298	6,626,352	2,572,452
Beach	3,520,060	-	3,520,060	453,019	37,213	3,973,079	3,222,172
Total All Funds	\$ 12,125,628	\$ 1,625,000	\$ 13,750,628	\$ 4,347,277	\$ 1,185,164	\$ 18,743,203	\$ 7,566,809

At their meeting of August 31, 2022, the Board of Trustees authorized the carry-forward of \$9,652,731 of available appropriations to the FY2022/23 budget to support continued work on identified projects as well as purchase of equipment expected to be ordered and/or received in the current fiscal year.

Capital Projects vs. Capital Maintenance and Repairs

A major focus of the FY2021/22 budget process was to identify projects included in the District's multi-year capital improvement plan that do not meet criteria for establishing capital assets and thus should be expensed within the fiscal year rather than depreciated over the useful life of the asset.

While this report provides a summary of all projects approved as part of the FY2021/22 capital plan, separate attachments to this report provide a summary of activity for projects that meet capitalization criteria (Attachment A), and projects that will be expensed within the current fiscal year (Attachment B). *Included in these attachments are a number of projects (highlighted) that were originally budgeted as capital items however have been re-classified to "expense" items upon review relative to applicable board policy.*

Through the fourth quarter of the fiscal year, expenditures against approved capital improvement projects (CIP) totaled \$6,027,362, or 37.8% of the adjusted budget of \$15,949,787 (See *projects details – Attachment A*). An additional \$3.4 million of budgeted appropriations were encumbered through executed contracts, which results in a total of \$9,398,428 (58.9%) in expended or committed funding through June 30, 2022.

Capital Budget - CIP Projects	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 12/31/21
General Fund	\$ 266,438	\$ 75,000	\$ 341,438	\$ (12,353)	\$ (100,000)	\$ 229,085	\$ 98,550
Utility Fund	3,526,500	1,550,000	5,076,500	1,748,657	(449,653)	6,375,504	715,803
Internal Services	-	-	-	-	-	-	-
Community Services	3,326,450	-	3,326,450	1,833,024	492,298	5,651,772	1,996,554
Beach	3,419,060	-	3,419,060	311,579	-	3,693,426	3,216,455
Total All Funds	\$ 10,538,448	\$ 1,625,000	\$ 12,163,448	\$ 3,880,907	\$ (57,355)	\$ 15,949,787	\$ 6,027,362

Additionally, through the fourth quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization totaled \$1,539,447, or 55.1% of the adjusted budget of \$2,687,196 for these projects. (See *projects details – Attachment B*). An additional \$208,874 of budgeted appropriations were encumbered through executed contracts, which results in a total of \$1,748,320 (62.6%) of expended and committed funding through June 30, 2022.

Capital Budget - Expense	FY2021/22		FY2021/22		Prior Year		Adjusted Budget	Expenditures thru 12/31/21
	Original Budget	Estimated Carry Forward	Adopted Budget	Carry Forward	Adjustments			
General Fund	\$ 190,000	\$ -	\$ 190,000	\$ 4,300	\$ 100,000	\$ 294,300	\$ 154,271	
Utility Fund	752,500	-	752,500	42,730	449,653	1,244,883	803,561	
Internal Services	-	-	-	-	-	-	-	
Community Services	543,680	-	543,680	277,900	153,000	974,580	575,898	
Beach	101,000	-	101,000	141,440	37,213.00	279,653	5,717	
Total All Funds	\$ 1,587,180	\$ -	\$ 1,587,180	\$ 466,370	\$ 739,866	\$ 2,793,416	\$ 1,539,447	

Project Status –

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through June 30, 2022, 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 project status from quarter to quarter.

Carry-Forward Estimates -

This report also reflects amounts of funding previously approved by the Board of Trustees for carry-forward to the FY2022/23 fiscal year to support ongoing projects, projects that have been delayed and procurement of equipment that was not delivered prior to July 1, 2022.

Attachments: Popular CIP Status Report - FY2021/22, through June 30, 2022

- Attachment A – Capital Projects
- Attachment B – Capital Maintenance and Repairs
- Attachment C – Project “Status” Definitions

**ATTACHMENT A
CAPITAL PROJECTS - CAPITAL ASSETS**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending June 30, 2022

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status	Carry-Forward Recommendations
		Original Budget	Carry Forward	Adopted Budget	Carry- Forward				Adjusted Budget	Expenditures As of 06/30/22			
Diamond Peak Ski Resort:													
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	-	-	40,000	-	-	-	40,000	8,602	31,398	In Progress	31,398
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750	-	-	-	9,750	-	-	9,750	In Progress	9,750
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000	-	-	-	265,000	-	-	265,000	In Progress	265,000
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000	-	-	-	400,000	400,000	-	-	Completed	-
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500	-	-	-	16,500	14,218	2,282	14,295	In Progress	14,295
Snowplow #304A	3464LE1729	19,000	-	19,000	-	-	-	19,000	-	-	19,000	In Progress	19,000
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000	-	-	-	19,000	17,896	1,104	-	Completed	-
2013 Yamaha Rhino (ATV) #674	3464LV1732	-	-	-	-	-	-	-	20,167	(20,167)	-	Completed	-
Snowmaking Infrastructure Replacement	3464SI1002	160,000	-	160,000	-	-	-	160,000	154,159	5,841	-	Completed	-
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000	-	-	-	75,000	55,565	19,435	-	In Progress	10,000
Replace Ski Rental Equipment	3468RE0002	-	-	-	514,840	-	-	514,840	255,707	259,133	-	In Progress	259,133
Replace Ski Lodge Facility Equipment	3469BD2101	115,000	-	115,000	-	-	-	115,000	-	115,000	-	In Progress	115,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	-	-	500,000	-	-	500,000	-	500,000	-	Delayed	-
Skier Services Administration Printer Copier	3499OE1502	10,000	-	10,000	-	-	-	10,000	-	10,000	-	In Progress	8,870
Total Diamond Peak		\$ 1,089,250	\$ -	\$ 1,089,250	\$ 1,054,840	\$ -	\$ -	\$ -	\$ 2,144,090	\$ 926,313	\$ 1,217,777		732,446
Parks:													
2015 Ball Field Groomer #706	4378LE1742	-	-	-	24,000	-	-	-	24,000	-	24,000	Delayed	24,000
Pump Track	4378LI1604	80,000	-	80,000	-	-	-	80,000	1,804	78,196	-	In Progress	78,196
IVGID Community Dog Park	4378LI2104	75,000	-	75,000	-	-	-	75,000	4,128	70,872	-	In Progress	-
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000	-	-	-	47,000	-	47,000	-	In Progress	45,166
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000	-	-	-	20,000	-	20,000	-	In Progress	20,000
Total Parks		\$ 222,000	\$ -	\$ 222,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 246,000	\$ 5,932	\$ 240,068		167,362
Tennis:													
Total Tennis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Recreation Center:													
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	(53,000)	-	-	-	-	Moved to Expense	-
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	-	236,382	-	1,036,382	67,170	969,212	-	In Progress	969,212
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000	-	-	-	32,000	27,303	4,697	-	Completed	-
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	-	-	124,933	-	52,556	177,489	195,753	(18,264)	-	Completed	-
Recreation Center Expansion Project	4884BD2201	-	-	-	-	-	101,000	101,000	121,063	(20,063)	-	In Progress	-
Total Recreation Center		\$ 885,000	\$ -	\$ 885,000	\$ 124,933	\$ -	\$ 389,938	\$ (53,000)	\$ 1,346,871	\$ 411,289	\$ 935,582		969,212
Beach:													
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,000	-	3,350,000	256,579	-	(37,213)	3,569,366	3,216,455	352,911	-	Multi-Year	350,000
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	55,000	-	-	110,000	-	110,000	-	Postponed	110,000
Incline Beach Kitchen	3973FF1204	7,260	-	7,260	-	-	-	7,260	-	7,260	-	In Progress	-
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800	-	-	-	6,800	-	6,800	-	In Progress	-
Total Beach		\$ 3,419,060	\$ -	\$ 3,419,060	\$ 311,579	\$ -	\$ (37,213)	\$ 3,693,426	\$ 3,216,455	\$ 476,971			460,000
District-wide Total		\$ 10,538,448	\$ 1,625,000	\$ 12,163,448	\$ 3,880,907	\$ -	\$ 545,298	\$ (639,866)	\$ 15,949,787	\$ 6,027,362	\$ 9,922,425		\$ 8,818,437

ATTACHMENT B
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending June 30, 2022

DESCRIPTION	PROJECT #	FY2021/22		Estimated	FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status	Carry-Forward Recommendations
		Original	Budget	Carry Forward	Adopted	Budget	Carry	Forward				Adjusted Budget	Expenditures As of 6/30/22			
Beach:																
Pavement Maintenance, Ski Beach - Capital Maint.	3972BD1301X		8,500		8,500		-					8,500		8,500	Ongoing	8,500
Burnt Cedar Dumpster enclosure	3972BD1707				-		29,140					29,140	1,492	27,648	In Process	27,648
Beach Access Improvement Project	3972BD2102		45,000		45,000							45,000	4,225	40,775	Delayed	40,775
Beach Furnishings	3972FF1704		21,000		21,000							21,000		21,000	In Process	21,000
Pavement Maintenance, Incline Beach	3972L11201		6,500		6,500							6,500		6,500	Ongoing	6,500
Pavement Maintenance, BCB - Capital Maintenance	3972L11202X		12,500		12,500		12,300			37,213		62,013		62,013	In Process	24,800
Playground Repairs - Beaches - Capital Maintenance	3972RS1701X		7,500		7,500		-					7,500		7,500	Ongoing	-
Incline Beach Facility Replacement	3973L11302				-		100,000					100,000		100,000	Multi-Year	100,000
Total Beach		101,000			101,000		141,440				37,213	279,653	5,717	273,936		229,223
District-wide Total		\$ 1,587,180	\$ -	\$ 1,587,180	\$ 466,370	\$ -	\$ 100,000	\$ 639,866	\$ 2,793,416	\$ 1,539,447	\$ 1,253,969					\$ 841,981

IVGID Capital Improvement Project Reporting

Definitions for Status Terms

- **Added** - An unbudgeted project that meets capital improvement criteria and established after the start of the fiscal year.
 - **Cancelled** - A project that was scheduled, but is no longer being considered for construction or acquisition.
 - **Carried Over** - A project re-scheduled to another fiscal year, and has had its remaining budget updated.
 - **Completed** - A project that has finished all phases and is set up as a capital asset.
 - **Delayed** - A project timeline extended for either for a change in scope of work or the conditions, without adjustment to its budget.
 - **In Progress** – A project which is not completed, and may incur additional costs.
 - **Multi-Year** - A project scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and construction or acquisition).
 - **Ongoing** - A project that represents a continuous flow of rehabilitation or renewal of an operating system with added revenues and costs over time.
 - **Opened Early**- A scheduled project that starts ahead of plan due to a change in conditions or assumptions.
 - **Postponed** - A project with some reason to not be active, but is still intended to be executed at some future time.
 - **Reallocation** - A project added or altered by the addition of spending authority from a specified completed or cancelled project from the same fiscal year.
-

MEMORANDUM

TO: Board of Trustees

THROUGH: Paul Navazio
Director of Finance

FROM: Martin Williams
Controller

SUBJECT: Annual Audit Committee Report – Request by Trustee Dent for reconciliation to ACFR; Report by Controller Martin Williams

DATE: September 28, 2022

I. RECOMMENDATION

This is an information report and as such no action is required by the Board of Trustees.

II. BACKGROUND

At the Board of Trustees meeting of July 27, 2022 the Audit Committee Chairman presented to the Trustees its FY2020-21 Annual Report, pursuant to Policy 15.1.0. (Item G.3.).

Among the items noted in the Audit Committee report, was the following comment:

A copy of the annual CIP Activity by Project report for fiscal year 20-21 was received via a Public Records request on June 21, 2022. From analysis of this report it would appear that in fact there was an additional \$654,750 of such items written off on 20-21. These were primarily items that had been identified by the audit Committee in our ACFR report. However, although these costs had been recorded in prior years, it appears they were in fact considered as write offs against current year (20-21) CIP expense rather than being recorded as prior period adjustments. This appears to be a rather unusual accounting treatment under GASB. It was also not possible for the Committee to identify these items until the CIP activity report was received and as such it has not been discussed by the Audit Committee.

As a result, this is included here for Information Only. It does appear however that this may have rectified several of the disputed capitalization items previously identified in our ACFR report

Following the presentation of the Audit Committee's annual report and discussion by the Board of Trustees, it was requested that Staff bring back to the Board of Trustees a report clarifying the adjustments that were recorded as current period

adjustments in the District's ACFR for the fiscal year ended June 30, 2021. Excerpts from the July 27th meeting minutes are provided below:

Trustee Dent thanked Mr. Tulloch for being the Audit Committee Chair and asked him if he would do a brief overview of the submitted report. Mr. Tulloch gave an overview of the submitted annual report. Trustee Dent said he does appreciate the update and seeing that there was an additional \$654,000 in write offs taken; he would like to see that initial list reconciled to the ACFR and what was deducted in this unusual manner. Mr. Tulloch said we have done prior period adjustments but it doesn't give you an accurate cash flow and that he has discussed it briefly with the Director of Finance and he would suggest coming back to the Board and reporting the outcome. Trustee Tonking said she would like to have both sides before we discuss it. Mr. Tulloch said it was included at the request of Trustee Dent. Board Chairman Callicrate thanked Mr. Tulloch for his work

III. **DISCUSSION**

This report has been prepared to clarify the issue raised by the Audit Committee and respond to the request made by Trustee Dent.

In summary, among the adjustments made to the District's audited financial statements for the fiscal year ending June 30, 2022 were the following:

- 1) A prior period adjustment totaling \$3,267,861 to reflect recording as "expense" a list of items that had been recorded as capital assets in prior financial statements. (Attachments B and C).
- 2) As noted in the Audit Committee's Annual Report, an additional adjustment totaling \$696,495 (sic) was recorded to reflect re-classification of items that were previously reported as Construction-In-Process. This adjustment was reflected as a current period adjustment rather than a prior period adjustment. The list of the items included in this adjustment are shown in Attachment A.

Explanation of Accounting Treatment for Referenced Adjustments.

Prior Period Adjustment. The adjustment recorded related to capital assets that were expensed in the District's FY2020/21 financial statements were recorded as a "prior period" adjustment due to the materiality of the \$3.27 million adjustment. In fact, the original capital asset write-off of approximately \$862,000 was recorded as a current period adjustment as this adjustment did not meet the materiality threshold for recording as a prior period adjustment. It was only when the decision was made to add the \$3.1 million Effluent Export Pipeline Project write-off to this list did the amount of capital asset write-off, in aggregate, exceed the materiality threshold to be recorded as a prior period adjustment.

Current Period Adjustment. The list of items reflected in the Construction-In-Process accounts are not considered capital assets. The District's practice has been to examine costs at project completion to determine what should be capitalized and what should be expensed, due to the fact that projects quite often change from the original planned project. The total amount that was included in construction in process for FY2020/21 that was determined to be expense was \$696,495 for the entire District, which as a whole, and per fund, fell well-below the materiality threshold, which is why no prior period adjustment was required. We reviewed this issue with our independent auditor who did not raise a concern with this adjustment being recorded as a current period adjustment.

Attachments:

- A - Schedule of Construction-In-Process items adjustments via Current Period Adjustment
- B - Excerpts from FY2020/21 ACFR Prior Period Adjustments
- C - Schedule of Capital Assets Expensed via Prior Period Adjustment

Summary of Adjustment to Construction-In-Process Projects for the Fiscal Year Ending 6/30/2021

Project Description	CIP #	Object 8120 & 8105		Asset in Service	6/30/2021 CIP Balance
		6/30/2020 Balance	Additions		
Utilities					
Public Works					
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	21,860.81	(21,860.81)	-	0.00
Leak Study R2-1 14inch Steel	2299WS1801	78,505.88	(78,505.88)	-	-
	UTILITIES SUBTOTALS:	100,366.69	(100,366.69)	-	0.00
Mountain Golf					
Mountain Golf Course Cart Path Retaining Walls	3241LI1704	9,650.00	(9,650.00)	-	-
		9,650.00	(9,650.00)	-	-
Facilities					
Chateau - Replace Carpet	3350BD1103	41,745.00	(41,745.00)	-	-
Catering Kitchen Equipment	3350FF1204	24,438.84	(4,349.96)	20,088.88	-
		66,183.84	(46,094.96)	20,088.88	-
Ski					
Ski Area Master Plan Update and Summer Activities Assessment	3499BD1399	156,029.78	(156,029.78)	-	-
Ski Area Master Plan Implementation - Phase 1	3653BD1501	95,622.73	(95,622.73)	-	-
		251,652.51	(251,652.51)	-	-
Parks					
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	-	-	-	-
Village Green Restroom drainage improvements	4378BD1901	5,886.28	(5,886.28)	-	-
Pavement Maintenance, East & West End Parks	4378LI1207	1,100.00	(1,100.00)	-	-
Pavement Maintenance, Village Green Parking	4378LI1303	1,910.10	(1,910.10)	-	-
Pavement Maintenance, Preston Field	4378LI1403	1,910.10	(1,910.10)	-	-
		10,806.48	(10,806.48)	-	-
Tennis					
Resurface Tennis Courts 1 and 2	4588RS1501	15,650.00	(15,650.00)	-	-
Tennis Facility Study	4588RS1605	40,142.24	(40,142.24)	-	-
		55,792.24	(55,792.24)	-	-
	COMMUNITY SERVICES SUBTOTALS:	# 394,085.07	(373,996.19)	20,088.88	# -
Beaches					
Incline Beach Facility Study	3973LI1302	216,131.84	(216,131.84)	-	-
Incline Beach Shade Structure - Unbudgeted Project from FY 15/16	3999BD1507	6,000.00	(6,000.00)	-	-
		222,131.84	(222,131.84)	-	-
	Grand Total	# 716,583.60	(696,494.72)	20,088.88	# 0.00

General Fund	\$ 66,947
Utility Fund	3,341,387
Community Services Fund	2,110,924
Beach Fund	453,019

Budgeting for the Fiscal Year Ending June 30, 2022:

The District’s budgeting for the fiscal year ending June 30, 2022 anticipates a reduction in Fund Balance and Net Position caused by completion of capital projects. The identified reductions include; General Fund by \$217,063 including implementation of a new Human Resources Management and Payroll System; Community Services reduction of \$3,757,491 (including \$550,000 for the Mountain Golf Course Path Replacement Project, \$800,000 for the Recreation Center Locker Room Improvement Project). The Beach Fund has a reduction of \$2,066,683 related to renovation of the Burnt Cedar Pool as well as Incline Beach Facility Improvements. The Utility Fund capital plan anticipates a draw-down in Net Position primarily due to advancing the Effluent Export Pipeline Project.

The District has committed to these contractual arrangements for capital improvement projects:

Contractor	Project	Contract Amount	Completed (6/30/21)	Remaining Amount
CORE West, Inc	Burnt Cedar Pool Imp	\$3,845,865	\$773,143	\$3,072,722
Avail Enterprises, LLC	Rec Center Lobby	159,832	-	159,832
Ward-Young Architects	Rec Center Lobby	39,724	16,237	20,487
Granit Construction	Effluent Pipeline	369,218	25,618	343,600

21. STATE OF NEVADA TAX ABATEMENTS AFFECTING DISTRICT REVENUES

The State of Nevada has entered into various tax abatement agreements that reduce the tax revenues of local governments. Taxes reduced include the Consolidated Tax, which includes allocated sales and use tax revenue. State law establishes the abatements. The District’s estimated share of abatements for this fiscal year is \$41,360.

22. PRIOR PERIOD ADJUSTMENT

The Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balance has three prior period adjustments. The first is a transfer between the Community Services Special Revenue Fund and the Community Services Capital Projects Fund that was reported in the prior year \$1,637,400 lower than the entry in the financial reports. The second adjustment is for the \$243,512 that was reported as unavailable revenue but should have been recorded as revenue when received in prior years. There were several assets capitalized in prior years that the auditors determined should not have been capitalized. The total affect to the financial reports was \$3,267,861. \$3,166,966 was in the Utilities fund, including \$3,100,110 of the Effluent Pipeline project that was written off. Governmental activities had \$100,895 in book value of assets written off as a prior period adjustment.

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
WAREHOUSE CAGING	9344	Water Buildings and Structures	Building & Renovations	2,548.13	0.00	2,548.13	10.00	05/24/2004	05/24/2014
UPGRADE UTILITY BUILDINGS	6938	Water Buildings and Structures	Building & Renovations	2,409.63	0.00	2,409.63	20.00	11/30/1997	11/30/2017
BURNT CEDAR WTP OFFICE	7768	Water Buildings and Structures	Building & Renovations	2,237.56	0.00	2,237.56	20.00	07/31/1999	07/31/2019
Replace Carpeting Building A Public Works	11011-A	Water Buildings and Structures	Building & Renovations	2,185.79	437.10	2,622.89	5.00	05/01/2016	05/01/2021
SEWER TRK GARAGE ADDITION	4886	Water Buildings and Structures	Building & Renovations	1,563.34	542.03	2,105.37	40.00	06/30/1991	06/30/2031
Utilities Facilities Pavement - Road Repairs	11424-A	Water Buildings and Structures	Building & Renovations	1,360.32	2,040.18	3,400.50	5.00	06/30/2019	06/29/2024
MAINTENANCE FACILITY GARAGE	6943	Water Buildings and Structures	Building & Renovations	1,009.59	764.31	1,773.90	40.00	04/30/1998	04/30/2038
				13,314.36	3,783.62	17,097.98			
92/93 INSTALLATIONS	4562	Water Service Distribution Infrastructure	Infrastructure	4,234.82	0.00	4,234.82	5.00	06/30/1993	06/30/1998
Holloshaft Motor	6365	Water Service Distribution Infrastructure	Infrastructure	4,210.75	0.00	4,210.75	10.00	06/30/1994	06/29/2004
Main Busswork Relocation	7014	Water Service Distribution Infrastructure	Infrastructure	3,105.00	0.00	3,105.00	10.00	01/31/1998	01/31/2008
Motor	6861	Water Service Distribution Infrastructure	Infrastructure	2,350.75	0.00	2,350.75	10.00	03/31/1998	03/30/2008
Motor	7002	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	04/29/2008
Motor	7003	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	04/29/2008
2003/2004 INSTALLATIONS	9115	Water Service Distribution Infrastructure	Infrastructure	4,862.02	0.00	4,862.02	5.00	07/01/2003	06/30/2008
2004/2005 INSTALLATIONS	9370	Water Service Distribution Infrastructure	Infrastructure	4,577.93	0.00	4,577.93	5.00	07/01/2004	07/01/2009
CHLORINE FEED PUMP	9539	Water Service Distribution Infrastructure	Infrastructure	1,621.00	0.00	1,621.00	5.00	01/19/2005	01/19/2010
CHLORINE FEED PUMP	9540	Water Service Distribution Infrastructure	Infrastructure	1,621.00	0.00	1,621.00	5.00	01/19/2005	01/19/2010
Pump	7884	Water Service Distribution Infrastructure	Infrastructure	3,215.28	0.00	3,215.28	10.00	03/21/2000	03/21/2010
ESRI PROGRAM - ARC EDITOR	9534	Water Service Distribution Infrastructure	Infrastructure	4,427.93	0.00	4,427.93	5.00	06/23/2005	06/23/2010
Motor Control Center Upgrad	8190	Water Service Distribution Infrastructure	Infrastructure	4,897.00	0.00	4,897.00	10.00	08/17/2000	08/17/2010
AIR & WTR BLDG ADDITION	2849	Water Service Distribution Infrastructure	Infrastructure	2,157.19	0.00	2,157.19	40.00	11/01/1970	11/01/2010
TRANSIENT VOLTAGE SURGE SUR	8398	Water Service Distribution Infrastructure	Infrastructure	662.00	0.00	662.00	10.00	04/04/2001	04/04/2011
TRANSIENT VOLTAGE SURGE SUR	8400	Water Service Distribution Infrastructure	Infrastructure	1,709.00	0.00	1,709.00	10.00	04/04/2001	04/04/2011
TRANSIENT VOLTAGE SURGE SUR	8401	Water Service Distribution Infrastructure	Infrastructure	1,709.00	0.00	1,709.00	10.00	04/04/2001	04/04/2011
MOTOR CONTROL CENTER UPGRAD	8427	Water Service Distribution Infrastructure	Infrastructure	4,853.96	0.00	4,853.96	10.00	05/15/2001	05/15/2011
INSTALLATIONS LABOR	4856	Water Service Distribution Infrastructure	Infrastructure	68.52	0.00	68.52	40.00	04/30/1972	04/30/2012
LAB EQUIPMENT	8816	Water Service Distribution Infrastructure	Infrastructure	1,105.95	0.00	1,105.95	10.00	06/20/2002	06/19/2012
MISC MAIN EXTENSION	4487	Water Service Distribution Infrastructure	Infrastructure	648.73	0.00	648.73	40.00	06/30/1972	06/30/2012
OZONE UPGRADE	9605	Water Service Distribution Infrastructure	Infrastructure	2,461.89	0.00	2,461.89	8.00	07/31/2004	07/31/2012
RESIDENTIAL WM DATA WEST UP	9984	Water Service Distribution Infrastructure	Infrastructure	1,000.00	0.00	1,000.00	5.00	08/06/2007	08/05/2012
INSTALL FIRE HYDRANTS	4859	Water Service Distribution Infrastructure	Infrastructure	507.40	0.00	507.40	40.00	08/31/1972	08/31/2012
WATER MAIN REPLACEMENT 2002	8991	Water Service Distribution Infrastructure	Infrastructure	4,608.91	0.00	4,608.91	10.00	10/20/2002	10/19/2012
1972-73 INSTALLATIONS	4519	Water Service Distribution Infrastructure	Infrastructure	3,681.33	0.00	3,681.33	40.00	01/01/1973	01/01/2013
INSTALLATION LABOR	4860	Water Service Distribution Infrastructure	Infrastructure	226.96	0.00	226.96	40.00	04/30/1973	04/30/2013
PORTABLE TRENCH SHORING	7151	Water Service Distribution Infrastructure	Infrastructure	3,761.50	0.00	3,761.50	15.00	07/22/1998	07/21/2013
FLOW METERS	9606	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9607	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9608	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9609	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
Crackfill & Seal Asphalt -W	10228	Water Service Distribution Infrastructure	Infrastructure	2,082.76	0.00	2,082.76	5.00	10/07/2008	10/07/2013
Crackfill & Seal - PW Bldg.	10229	Water Service Distribution Infrastructure	Infrastructure	1,520.00	0.00	1,520.00	5.00	10/08/2008	10/08/2013
PAVING	9252	Water Service Distribution Infrastructure	Infrastructure	3,330.50	0.00	3,330.50	10.00	11/25/2003	11/24/2013
1973-74 INSTALLATIONS	4520	Water Service Distribution Infrastructure	Infrastructure	3,425.38	0.00	3,425.38	40.00	01/01/1974	01/01/2014
MISC MAIN EXTENSION	4491	Water Service Distribution Infrastructure	Infrastructure	4,166.45	0.00	4,166.45	40.00	05/31/1974	05/31/2014
Repave UT Facilities	10357	Water Service Distribution Infrastructure	Infrastructure	3,062.72	0.00	3,062.72	5.00	06/22/2009	06/22/2014
REFINISH POTABLE RESERVOIR	9593	Water Service Distribution Infrastructure	Infrastructure	2,400.00	0.00	2,400.00	10.00	06/30/2004	06/30/2014
2009/2010 METERS	10375	Water Service Distribution Infrastructure	Infrastructure	2,804.95	0.00	2,804.95	5.00	07/01/2009	07/01/2014
WATER MAIN REPLACEMENT 2004	9467	Water Service Distribution Infrastructure	Infrastructure	2,000.00	0.00	2,000.00	10.00	07/01/2004	07/01/2014
WATER MAIN REPLACEMENT 2004	9468	Water Service Distribution Infrastructure	Infrastructure	2,936.05	0.00	2,936.05	10.00	08/01/2004	08/01/2014
1974-75 INSTALLATIONS	4521	Water Service Distribution Infrastructure	Infrastructure	1,622.81	0.00	1,622.81	40.00	01/01/1975	01/01/2015
ADJ MANHOLES/VALVE BOXES 20	9626	Water Service Distribution Infrastructure	Infrastructure	923.05	0.00	923.05	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9632	Water Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9642	Water Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9640	Water Service Distribution Infrastructure	Infrastructure	1,870.01	0.00	1,870.01	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9630	Water Service Distribution Infrastructure	Infrastructure	2,213.21	0.00	2,213.21	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9644	Water Service Distribution Infrastructure	Infrastructure	2,336.72	0.00	2,336.72	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9638	Water Service Distribution Infrastructure	Infrastructure	2,556.93	0.00	2,556.93	10.00	09/20/2005	09/20/2015

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ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
ADJ MANHOLES/VALVE BOXES 20	9636	Water Service Distribution Infrastructure	Infrastructure	3,080.73	0.00	3,080.73	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9628	Water Service Distribution Infrastructure	Infrastructure	3,133.93	0.00	3,133.93	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9634	Water Service Distribution Infrastructure	Infrastructure	4,660.99	0.00	4,660.99	10.00	09/20/2005	09/20/2015
DOMESTIC WATER METERS 1999	8322	Water Service Distribution Infrastructure	Infrastructure	2,550.28	0.00	2,550.28	15.00	10/15/2000	10/15/2015
1975-76 INSTALLATIONS	4522	Water Service Distribution Infrastructure	Infrastructure	2,150.42	0.00	2,150.42	40.00	01/01/1976	01/01/2016
ADJ MANHOLES/VALVE BOXES 20	9785	Water Service Distribution Infrastructure	Infrastructure	917.50	0.00	917.50	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9795	Water Service Distribution Infrastructure	Infrastructure	932.91	0.00	932.91	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9783	Water Service Distribution Infrastructure	Infrastructure	1,060.00	0.00	1,060.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9787	Water Service Distribution Infrastructure	Infrastructure	1,400.00	0.00	1,400.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9781	Water Service Distribution Infrastructure	Infrastructure	1,883.79	0.00	1,883.79	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9791	Water Service Distribution Infrastructure	Infrastructure	2,095.75	0.00	2,095.75	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9789	Water Service Distribution Infrastructure	Infrastructure	2,099.54	0.00	2,099.54	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9793	Water Service Distribution Infrastructure	Infrastructure	2,859.66	0.00	2,859.66	10.00	09/05/2006	09/04/2016
1976-77 INSTALLATIONS	4523	Water Service Distribution Infrastructure	Infrastructure	4,731.46	0.00	4,731.46	40.00	01/01/1977	01/01/2017
METER	8754	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	04/10/2002	04/09/2017
METER	8755	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	04/10/2002	04/09/2017
METER	8753	Water Service Distribution Infrastructure	Infrastructure	2,115.98	0.00	2,115.98	15.00	04/10/2002	04/09/2017
METER	8756	Water Service Distribution Infrastructure	Infrastructure	1,097.79	0.00	1,097.79	15.00	04/20/2002	04/19/2017
METER	8751	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	05/02/2002	05/01/2017
METER	8752	Water Service Distribution Infrastructure	Infrastructure	934.89	0.00	934.89	15.00	05/06/2002	05/05/2017
METER	8757	Water Service Distribution Infrastructure	Infrastructure	1,262.83	0.00	1,262.83	15.00	05/15/2002	05/14/2017
METER	8841	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	07/10/2002	07/09/2017
METER	8858	Water Service Distribution Infrastructure	Infrastructure	3,077.75	0.00	3,077.75	15.00	07/30/2002	07/29/2017
METER	8900	Water Service Distribution Infrastructure	Infrastructure	3,699.33	0.00	3,699.33	15.00	09/04/2002	09/03/2017
METER	8901	Water Service Distribution Infrastructure	Infrastructure	3,921.86	0.00	3,921.86	15.00	09/04/2002	09/03/2017
METER	8899	Water Service Distribution Infrastructure	Infrastructure	4,323.80	0.00	4,323.80	15.00	09/12/2002	09/11/2017
ADJ MANHOLES/VALVE BOXES 20	9978	Water Service Distribution Infrastructure	Infrastructure	2,007.56	0.00	2,007.56	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9972	Water Service Distribution Infrastructure	Infrastructure	2,574.59	0.00	2,574.59	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9976	Water Service Distribution Infrastructure	Infrastructure	3,409.80	0.00	3,409.80	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9970	Water Service Distribution Infrastructure	Infrastructure	4,477.44	0.00	4,477.44	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9974	Water Service Distribution Infrastructure	Infrastructure	4,495.32	0.00	4,495.32	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9968	Water Service Distribution Infrastructure	Infrastructure	4,717.53	0.00	4,717.53	10.00	09/18/2007	09/17/2017
METER	8902	Water Service Distribution Infrastructure	Infrastructure	3,577.96	0.00	3,577.96	15.00	09/18/2002	09/17/2017
METER	8898	Water Service Distribution Infrastructure	Infrastructure	4,802.79	0.00	4,802.79	15.00	09/26/2002	09/25/2017
METER	8911	Water Service Distribution Infrastructure	Infrastructure	4,842.23	0.00	4,842.23	15.00	10/01/2002	09/30/2017
METER	8894	Water Service Distribution Infrastructure	Infrastructure	4,888.10	0.00	4,888.10	15.00	10/03/2002	10/02/2017
METER	8893	Water Service Distribution Infrastructure	Infrastructure	4,774.06	0.00	4,774.06	15.00	10/07/2002	10/06/2017
METER	9030	Water Service Distribution Infrastructure	Infrastructure	3,686.07	0.00	3,686.07	15.00	12/10/2002	12/09/2017
Repave UT Facilities - Water	10667A	Water Service Distribution Infrastructure	Infrastructure	3,200.00	0.00	3,200.00	5.00	02/01/2013	02/01/2018
METER	9063	Water Service Distribution Infrastructure	Infrastructure	1,074.45	0.00	1,074.45	15.00	02/11/2003	02/10/2018
1977-78 INSTALLATIONS	4525	Water Service Distribution Infrastructure	Infrastructure	363.95	0.00	363.95	40.00	07/01/1978	07/01/2018
PAVEMENT REPLACEMENT-JUANIT	10248	Water Service Distribution Infrastructure	Infrastructure	2,013.40	0.00	2,013.40	10.00	10/15/2008	10/15/2018
PAVEMENT REPLACEMENT-SWEETW	10247	Water Service Distribution Infrastructure	Infrastructure	4,520.88	0.00	4,520.88	10.00	10/15/2008	10/15/2018
DOMESTIC WATER METERS '97	7372	Water Service Distribution Infrastructure	Infrastructure	4,262.18	0.00	4,262.18	20.00	04/01/1999	04/01/2019
Pavement Maintenance Public Works Facility - Driveway Sealing	10866-A	Water Service Distribution Infrastructure	Infrastructure	8,696.50	0.00	8,696.50	5.00	10/01/2014	10/01/2019
Vertical Turbine Pump	8033	Water Service Distribution Infrastructure	Infrastructure	3,180.00	0.00	3,180.00	20.00	06/08/2000	06/08/2020
WATER MAIN REPLACEMENT 2000	8258	Water Service Distribution Infrastructure	Infrastructure	2,585.56	21.72	2,607.28	20.00	08/31/2000	08/31/2020
TRANS & DISTR MAINS	4497	Water Service Distribution Infrastructure	Infrastructure	2,673.31	22.48	2,695.79	40.00	10/31/1980	10/31/2020
UPGRADE FIRE HYDRANTS - 199	8276	Water Service Distribution Infrastructure	Infrastructure	4,130.45	105.90	4,236.35	20.00	12/31/2000	12/31/2020
UPGRADE FIRE HYDRANTS - 199	8277	Water Service Distribution Infrastructure	Infrastructure	4,130.45	105.90	4,236.35	20.00	12/31/2000	12/31/2020
78-1 ZOECON	4495	Water Service Distribution Infrastructure	Infrastructure	4,469.95	95.10	4,565.05	40.00	04/30/1981	04/30/2021
WATER MAIN REPR-WSR	2936	Water Service Distribution Infrastructure	Infrastructure	2,417.51	10.12	2,427.63	40.00	07/16/1981	07/16/2021
8 POST INDICATOR VALVE ASS	8995	Water Service Distribution Infrastructure	Infrastructure	1,107.47	101.98	1,209.45	20.00	11/12/2002	11/12/2022
1982-83 INSTALLATIONS	4530	Water Service Distribution Infrastructure	Infrastructure	3,624.83	175.33	3,800.16	40.00	01/01/1983	01/01/2023
Raise manholes/valve boxes	10672A	Water Service Distribution Infrastructure	Infrastructure	2,261.07	536.57	2,797.64	10.00	02/01/2013	02/01/2023
PRV STATION-SADDLEHORN/TU	2857	Water Service Distribution Infrastructure	Infrastructure	2,269.08	125.92	2,395.00	40.00	04/15/1983	04/15/2023
TRANS & DIST MAINS	2941	Water Service Distribution Infrastructure	Infrastructure	689.86	52.62	742.48	40.00	01/01/1984	01/01/2024
1984-85 INSTALLATIONS	4532	Water Service Distribution Infrastructure	Infrastructure	476.43	57.50	533.93	40.00	06/30/1985	06/30/2025
INSTALLATIONS 1984/85	4585	Water Service Distribution Infrastructure	Infrastructure	2,854.25	343.07	3,197.32	40.00	06/30/1985	06/30/2025

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ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

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UNIVERSAL SPLICE KITS	9839	Water Service Distribution Infrastructure	Infrastructure	2,727.73	1,020.27	3,748.00	20.00	08/15/2006	08/15/2026
RESIDENTIAL WATER METER XPN	9946	Water Service Distribution Infrastructure	Infrastructure	2,540.80	1,185.48	3,726.28	20.00	07/31/2007	07/31/2027
RESIDENTIAL WATER METER XPN	9945	Water Service Distribution Infrastructure	Infrastructure	3,387.20	1,581.17	4,968.37	20.00	07/31/2007	07/31/2027
TRANSMITTER HANGER	10166	Water Service Distribution Infrastructure	Infrastructure	514.57	310.43	825.00	20.00	09/15/2008	09/15/2028
UNIVERSAL ORION RTR	10133	Water Service Distribution Infrastructure	Infrastructure	729.97	440.03	1,170.00	20.00	09/15/2008	09/15/2028
2 ORION TRANSMITTER REGIST	10132	Water Service Distribution Infrastructure	Infrastructure	3,018.16	1,822.84	4,841.00	20.00	09/15/2008	09/15/2028
Remove,Replumb Meter Serv.Line	10584	Water Service Distribution Infrastructure	Infrastructure	1,323.23	1,486.77	2,810.00	20.00	09/26/2011	09/26/2031
Meter Vault @ Champ Golf Cours	10702	Water Service Distribution Infrastructure	Infrastructure	1,092.89	1,757.11	2,850.00	20.00	06/24/2013	06/24/2033
Meter Vault @ 999 Lakeshore Dr	10701	Water Service Distribution Infrastructure	Infrastructure	1,615.52	2,599.48	4,215.00	20.00	06/24/2013	06/24/2033
3 Badger Compound Meter	10693	Water Service Distribution Infrastructure	Infrastructure	719.44	1,157.47	1,876.91	20.00	06/28/2013	06/28/2033
REPLACE FIRE HYDRANTS - 199	6587	Water Service Distribution Infrastructure	Infrastructure	2,489.12	1,683.51	4,172.63	40.00	06/30/1996	06/30/2036
WATER MAIN REPLACEMENT 1996	6476	Water Service Distribution Infrastructure	Infrastructure	807.30	517.05	1,324.35	40.00	10/31/1996	10/31/2036
WATER MAIN REPLACEMENT 1996	6475	Water Service Distribution Infrastructure	Infrastructure	874.37	559.06	1,433.43	40.00	10/31/1996	10/31/2036
Water System Improvements	10468	Water Service Distribution Infrastructure	Infrastructure	1,463.04	2,650.36	4,113.40	30.00	07/23/2010	07/22/2040
Replace generator fuel lines	11006	Water Service Distribution Infrastructure	Infrastructure	1,069.50	2,780.50	3,850.00	15.00	03/25/2016	03/25/2031
Badger Meter - CalNeva Resort	10944	Water Service Distribution Infrastructure	Infrastructure	0.00	0.00	0.00	25.00	11/01/2015	10/31/2040
				318,937.48	23,305.74	342,243.22			
2011 Portable Welder #648 -Wtr	10496-1	Water Service Equipment	Machinery & Equipment	3,393.71	0.00	3,393.71	10.00	02/08/2011	02/07/2021
Meter Testing Unit	11060	Water Service Equipment	Machinery & Equipment	3,168.55	287.99	3,456.54	5.00	09/06/2016	09/06/2021
Boiler in Washbay	11226-A	Water Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	07/01/2037
				6,654.22	698.03	7,352.25			
14 FOOT SNOWPLOW-BALDERSO#307A	6516	Water Vehicles	Machinery & Equipment	4,999.00	0.00	4,999.00	3.00	12/16/1996	12/16/1999
				4,999.00	0.00	4,999.00			
				343,905.06	27,787.39	371,692.45			
BUILDING LIFT STA. #3	5000	Sewer Buildings and Structures	Building & Renovations	2,500.00	0.00	2,500.00	40.00	10/31/1962	10/31/2002
ADDITION TO TRTRMT PLANT	5075	Sewer Buildings and Structures	Building & Renovations	227.33	0.00	227.33	40.00	09/01/1972	09/01/2012
WAREHOUSE CAGING	9345	Sewer Buildings and Structures	Building & Renovations	2,548.13	0.00	2,548.13	10.00	05/24/2004	05/24/2014
SHEETROCK GARAGE AT STP	5076	Sewer Buildings and Structures	Building & Renovations	760.00	0.00	760.00	40.00	02/08/1979	02/08/2019
WWTP Garage Doors	11067	Sewer Buildings and Structures	Building & Renovations	1,704.64	1,948.65	3,653.29	10.00	07/01/2016	07/01/2026
Utilities Facilities Pavement - Road Repairs	11424-B	Sewer Buildings and Structures	Building & Renovations	1,360.32	2,040.18	3,400.50	5.00	06/30/2019	06/29/2024
Roof Repair @ Control Bldg at wetlands	11443	Sewer Buildings and Structures	Building & Renovations	762.84	6,865.16	7,628.00	10.00	06/27/2019	06/26/2029
Control Building Repairs (Windows & Structural)	11167	Sewer Buildings and Structures	Building & Renovations	1,562.40	6,249.60	7,812.00	15.00	06/27/2017	06/26/2032
Breezeway Concrete Repair	11071	Sewer Buildings and Structures	Building & Renovations	1,819.99	3,507.01	5,327.00	10.00	01/31/2017	01/31/2027
MAINTENANCE FACILITY GARAGE	6944	Sewer Buildings and Structures	Building & Renovations	1,009.59	764.31	1,773.90	40.00	04/30/1998	04/30/2038
				14,255.24	21,374.91	35,630.15	0.00		
WETLANDS SEEPAGE STUDY	4974	Sewer Service Distribution Infrastructure	Infrastructure	9,169.34	0.00	9,169.34	3.00	10/13/1987	10/12/1990
14 FOOT SNOWPLOW-BALDERSO#307A	6517	Sewer Service Distribution Infrastructure	Infrastructure	4,999.00	0.00	4,999.00	3.00	12/16/1996	12/16/1999
Wet Well Traffic Lids	6693	Sewer Service Distribution Infrastructure	Infrastructure	4,347.08	0.00	4,347.08	10.00	07/31/1997	07/31/2007
Laboratory Sampler - Effluent	7418	Sewer Service Distribution Infrastructure	Infrastructure	3,129.70	0.00	3,129.70	10.00	05/01/1999	04/30/2009
Laboratory Sampler - Influent	7421	Sewer Service Distribution Infrastructure	Infrastructure	3,129.70	0.00	3,129.70	10.00	05/01/1999	04/30/2009
ADJ MANHOLES/VALVE BOXES 20	8543	Sewer Service Distribution Infrastructure	Infrastructure	642.99	0.00	642.99	8.00	09/21/2001	09/21/2009
FROM PROJECT 69-2	5116	Sewer Service Distribution Infrastructure	Infrastructure	136.86	0.00	136.86	40.00	06/30/1972	06/30/2012
FROM PROJECT 69-2	5181	Sewer Service Distribution Infrastructure	Infrastructure	634.47	0.00	634.47	40.00	06/30/1972	06/30/2012
FROM PROJECT 69-2	4982	Sewer Service Distribution Infrastructure	Infrastructure	1,120.06	0.00	1,120.06	40.00	06/30/1972	06/30/2012
WATER MAIN REPLACEMENT 2002	8992	Sewer Service Distribution Infrastructure	Infrastructure	3,478.77	0.00	3,478.77	10.00	10/20/2002	10/19/2012
SVCE INSTLTNS 1972-73	5184	Sewer Service Distribution Infrastructure	Infrastructure	498.43	0.00	498.43	40.00	01/01/1973	01/01/2013
TRANSIENT VOLTAGE SURGE SUR	9086	Sewer Service Distribution Infrastructure	Infrastructure	3,256.85	0.00	3,256.85	10.00	01/23/2003	01/22/2013
FROM PROJECT 69-2	5185	Sewer Service Distribution Infrastructure	Infrastructure	652.21	0.00	652.21	40.00	06/30/1973	06/30/2013
PORTABLE TRENCH SHORING	7152	Sewer Service Distribution Infrastructure	Infrastructure	3,761.50	0.00	3,761.50	15.00	07/22/1998	07/21/2013
WWTP Crackfill & Seal Aspha	10227	Sewer Service Distribution Infrastructure	Infrastructure	4,926.00	0.00	4,926.00	5.00	10/07/2008	10/07/2013
SVCE INSTLTNS 1973-74	5186	Sewer Service Distribution Infrastructure	Infrastructure	1,611.12	0.00	1,611.12	40.00	01/01/1974	01/01/2014
Repave UT Facilities - WWTP	10355	Sewer Service Distribution Infrastructure	Infrastructure	1,264.00	0.00	1,264.00	5.00	06/22/2009	06/22/2014
Repave UT Facilities	10356	Sewer Service Distribution Infrastructure	Infrastructure	3,062.72	0.00	3,062.72	5.00	06/22/2009	06/22/2014
Centrifugal Pump	5867	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5868	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5869	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5870	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5871	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
Centrifugal Pump	5872	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
SVCE INSTLTNS 1974-75	5187	Sewer Service Distribution Infrastructure	Infrastructure	156.47	0.00	156.47	40.00	01/01/1975	01/01/2015
ADJ MANHOLES/VALVE BOXES 20	9627	Sewer Service Distribution Infrastructure	Infrastructure	923.05	0.00	923.05	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9633	Sewer Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9643	Sewer Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9641	Sewer Service Distribution Infrastructure	Infrastructure	1,870.01	0.00	1,870.01	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9631	Sewer Service Distribution Infrastructure	Infrastructure	2,213.21	0.00	2,213.21	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9645	Sewer Service Distribution Infrastructure	Infrastructure	2,336.72	0.00	2,336.72	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9639	Sewer Service Distribution Infrastructure	Infrastructure	2,556.93	0.00	2,556.93	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9637	Sewer Service Distribution Infrastructure	Infrastructure	3,080.73	0.00	3,080.73	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9629	Sewer Service Distribution Infrastructure	Infrastructure	3,133.93	0.00	3,133.93	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9635	Sewer Service Distribution Infrastructure	Infrastructure	4,660.99	0.00	4,660.99	10.00	09/20/2005	09/20/2015
Electric Controls	6275	Sewer Service Distribution Infrastructure	Infrastructure	421.52	0.00	421.52	20.00	09/30/1995	09/30/2015
COMPRESSOR SPS-5	6272	Sewer Service Distribution Infrastructure	Infrastructure	384.39	0.00	384.39	20.00	12/31/1995	12/31/2015
Electric Controls	6273	Sewer Service Distribution Infrastructure	Infrastructure	969.79	0.00	969.79	20.00	12/31/1995	12/31/2015
Electrical Cabinets	6624	Sewer Service Distribution Infrastructure	Infrastructure	259.34	0.00	259.34	20.00	03/31/1996	03/31/2016
Station Pumps Control Cabin	6268	Sewer Service Distribution Infrastructure	Infrastructure	1,940.64	0.00	1,940.64	20.00	03/31/1996	03/31/2016
OZONE GAS MONITOR	10238	Sewer Service Distribution Infrastructure	Infrastructure	3,100.00	0.00	3,100.00	8.00	05/01/2008	05/01/2016
Pump Guidance Rail System	6581	Sewer Service Distribution Infrastructure	Infrastructure	3,758.42	0.00	3,758.42	20.00	06/30/1996	06/30/2016
Centrifugal Pump	6621	Sewer Service Distribution Infrastructure	Infrastructure	628.07	0.00	628.07	20.00	08/31/1996	08/31/2016
ADJ MANHOLES/VALVE BOXES 20	9786	Sewer Service Distribution Infrastructure	Infrastructure	917.50	0.00	917.50	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9796	Sewer Service Distribution Infrastructure	Infrastructure	932.91	0.00	932.91	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9784	Sewer Service Distribution Infrastructure	Infrastructure	1,060.00	0.00	1,060.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9788	Sewer Service Distribution Infrastructure	Infrastructure	1,400.00	0.00	1,400.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9782	Sewer Service Distribution Infrastructure	Infrastructure	1,883.79	0.00	1,883.79	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9792	Sewer Service Distribution Infrastructure	Infrastructure	2,095.75	0.00	2,095.75	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9790	Sewer Service Distribution Infrastructure	Infrastructure	2,099.54	0.00	2,099.54	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9794	Sewer Service Distribution Infrastructure	Infrastructure	2,859.66	0.00	2,859.66	10.00	09/05/2006	09/04/2016
Pump Guidance Rail System	6580	Sewer Service Distribution Infrastructure	Infrastructure	2,785.99	0.00	2,785.99	20.00	10/31/1996	10/31/2016
Centrifugal Pump	6656	Sewer Service Distribution Infrastructure	Infrastructure	1,422.48	0.00	1,422.48	20.00	03/31/1997	03/31/2017
ADJ MANHOLES/VALVE BOXES 20	9979	Sewer Service Distribution Infrastructure	Infrastructure	2,007.56	0.00	2,007.56	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9973	Sewer Service Distribution Infrastructure	Infrastructure	2,574.59	0.00	2,574.59	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9977	Sewer Service Distribution Infrastructure	Infrastructure	3,409.80	0.00	3,409.80	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9971	Sewer Service Distribution Infrastructure	Infrastructure	4,477.44	0.00	4,477.44	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9975	Sewer Service Distribution Infrastructure	Infrastructure	4,495.32	0.00	4,495.32	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9969	Sewer Service Distribution Infrastructure	Infrastructure	4,717.53	0.00	4,717.53	10.00	09/18/2007	09/17/2017
Centrifugal Pump	6790	Sewer Service Distribution Infrastructure	Infrastructure	3,994.78	0.00	3,994.78	20.00	01/06/1998	01/06/2018
Centrifugal Pump	6791	Sewer Service Distribution Infrastructure	Infrastructure	3,994.78	0.00	3,994.78	20.00	01/06/1998	01/06/2018
Repave UT Facilities - Sewer	10667B	Sewer Service Distribution Infrastructure	Infrastructure	3,200.00	0.00	3,200.00	5.00	02/01/2013	02/01/2018
FROM PROJECT 69-2	5189	Sewer Service Distribution Infrastructure	Infrastructure	464.50	0.00	464.50	40.00	06/30/1978	06/30/2018
SVCE INSTLTNS 1979-80	5190	Sewer Service Distribution Infrastructure	Infrastructure	2,300.35	0.00	2,300.35	40.00	01/01/1980	01/01/2020
COLLECTION & TRANS MAINS	5192	Sewer Service Distribution Infrastructure	Infrastructure	754.35	19.32	773.67	40.00	06/30/1981	06/30/2021
SCHNEIDER RANCH	4985	Sewer Service Distribution Infrastructure	Infrastructure	2,053.34	52.68	2,106.02	40.00	07/01/1981	07/01/2021
TRANSIENT VOLTAGE SURGE SUR	8503	Sewer Service Distribution Infrastructure	Infrastructure	1,064.75	18.04	1,082.79	20.00	09/06/2001	09/06/2021
MANHOLE RELINING	8891	Sewer Service Distribution Infrastructure	Infrastructure	4,491.97	310.23	4,802.20	20.00	06/28/2002	06/28/2022
SVCE INSTLTNS 1981-82	5193	Sewer Service Distribution Infrastructure	Infrastructure	4,497.23	149.49	4,646.72	40.00	06/30/1982	06/30/2022
MANHOLE	8886	Sewer Service Distribution Infrastructure	Infrastructure	4,273.58	332.34	4,605.92	20.00	08/18/2002	08/18/2022
Raise manholes/valve boxes	10672B	Sewer Service Distribution Infrastructure	Infrastructure	2,261.07	536.57	2,797.64	10.00	02/01/2013	02/01/2023
Wetlands Facility Repairs	10769	Sewer Service Distribution Infrastructure	Infrastructure	8,736.00	3,743.76	12,479.76	10.00	03/02/2014	03/01/2024
FLOW METER	9808	Sewer Service Distribution Infrastructure	Infrastructure	2,410.23	766.77	3,177.00	20.00	05/12/2005	05/12/2025
SWING CHECK VALVE 4X8	9840	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	12/15/2025
SWING CHECK VALVE 4X8	9841	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	12/15/2025
AUTOMATIC TRANSFER SWITCH	9831	Sewer Service Distribution Infrastructure	Infrastructure	958.65	339.85	1,298.50	20.00	04/12/2006	04/12/2026
AUTOMATIC TRANSFER SWITCH	9830	Sewer Service Distribution Infrastructure	Infrastructure	1,696.70	612.36	2,309.06	20.00	06/29/2006	06/29/2026
SWING CHECK VALVE 4X4	9826	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	01/24/2027
SWING CHECK VALVE 4X4	9827	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	01/24/2027
SONIC LEVEL CONTROL	9828	Sewer Service Distribution Infrastructure	Infrastructure	1,390.63	576.12	1,966.75	20.00	01/24/2007	01/24/2027
SEWER PUMP MODIFICATION	5162	Sewer Service Distribution Infrastructure	Infrastructure	2,615.30	608.15	3,223.45	40.00	09/30/1988	09/30/2028
REPL. & RELINE SEWERMAINS 2	8546	Sewer Service Distribution Infrastructure	Infrastructure	2,891.07	1,583.27	4,474.34	30.00	10/18/2001	10/18/2031

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
Levee Repairs at Wetlands	11334	Sewer Service Distribution Infrastructure	Infrastructure	1,047.04	6,805.74	7,852.78	20.00	06/30/2018	06/30/2038
Effluent Export Line - Segment 3 pipe & Segment 4 ARV	11437	Sewer Service Distribution Infrastructure	Infrastructure	79,490.04	3,100,109.96	3,179,600.00	40.00	6/30/2019	06/30/2059
				270,089.51	3,117,393.05	3,387,482.56			
2011 Portable Welder #648 -Swr	10496-2	Sewer Service Equipment	Machinery & Equipment	3,393.70	0.00	3,393.70	10.00	02/08/2011	02/07/2021
Boiler in Washbay	11226-B	Sewer Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	07/01/2037
				3,485.66	410.04	3,895.70			
#270 PIPELINE TRAILER	2306	Sewer Vehicles	Machinery & Equipment	3,849.15	0.00	3,849.15	10.00	03/26/1992	03/26/2002
				3,849.15	0.00	3,849.15			
				291,679.56	3,139,178.00	3,430,857.56			
Green Brush attachment for Toro Greensmowers	11436	Recreation Service Equipment	Machinery & Equipment	319.60	447.28	766.88	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11431	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11432	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11433	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11434	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11435	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
				1,917.60	2,683.73	4,601.33			
True Single Door Refrigerator	11146	Recreation Service Equipment	Machinery & Equipment	1,799.10	599.90	2,399.00	5.00	05/31/2017	05/31/2022
Walk In Cooler Refurbishment (Shelving)	11149	Recreation Service Equipment	Machinery & Equipment	2,624.16	954.24	3,578.40	5.00	06/30/2017	06/30/2022
Bartender Pass Through	10688	Recreation Service Equipment	Machinery & Equipment	3,912.94	1,080.06	4,993.00	10.00	06/01/2013	06/01/2023
				8,336.20	2,634.20	10,970.40			
#97-072 FAIRWAY MOWER REELS	9218	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-073 FAIRWAY MOWER REELS	9219	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-074 FAIRWAY MOWER REELS	9220	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-075 FAIRWAY MOWER REELS	9221	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-076 FAIRWAY MOWER REELS	9222	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
				17,250.00	0.00	17,250.00			
CHATEAU	9426	Recreation Buildings and Structures	Building & Renovations	1,400.00	0.00	1,400.00	5.00	09/01/2004	09/01/2009
Security System	9429	Recreation Buildings and Structures	Building & Renovations	3,569.65	0.00	3,569.65	5.00	09/01/2004	09/01/2009
CHATEAU	9414	Recreation Buildings and Structures	Building & Renovations	773.35	1,832.40	2,605.75	51.00	09/01/2004	09/01/2055
				5,743.00	1,832.40	7,575.40			
DRINKING FOUNTAIN	9403	Golf Course Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	09/30/2012
OVERLAY CHAMP MAINTENANCE Y	9738	Golf Course Improvements	Venue Improvements	15,944.00	0.00	15,944.00	10.00	07/06/2006	07/05/2016
PAVE RESTROOM PATH- CHAMP G	10234	Golf Course Improvements	Venue Improvements	4,200.00	0.00	4,200.00	10.00	10/01/2008	10/01/2018
EROSION CONTROL 15TH GREEN	8474	Golf Course Improvements	Venue Improvements	2,862.50	137.50	3,000.00	20.00	06/01/2001	06/01/2021
BRIDGE - NO. 3	7046	Golf Course Improvements	Venue Improvements	2,945.30	200.75	3,146.05	25.00	06/30/1997	06/30/2022
MASTER PLAN AND DESIGN FEES	8477	Golf Course Improvements	Venue Improvements	35,864.51	11,038.89	46,903.40	25.00	06/01/2001	06/01/2026
				63,655.91	11,377.14	75,033.05			
WELDING EQUIPMENT	5808	Recreation Service Equipment	Machinery & Equipment	1,858.28	0.00	1,858.28	5.00	09/26/1994	09/26/1999
#500 AERIFIER	10035	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	10/12/2005
GOLF SHOP WASTE OIL SYSTEM	9276	Recreation Service Equipment	Machinery & Equipment	2,954.62	0.00	2,954.62	3.00	03/30/2004	03/30/2007
#97-094 GREENS MOWER CUT UN	10110	Recreation Service Equipment	Machinery & Equipment	3,724.00	0.00	3,724.00	4.00	08/18/2008	08/18/2012
#97-095 GREENS MOWER CUT UN	10111	Recreation Service Equipment	Machinery & Equipment	3,724.00	0.00	3,724.00	4.00	08/18/2008	08/18/2012
#97-093 GREENS MOWER CUT UN	10109	Recreation Service Equipment	Machinery & Equipment	3,724.31	0.00	3,724.31	4.00	08/18/2008	08/18/2012
#621 JD TCI25 CORE HARVESTE	10114	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	08/25/2013
JIB CRANE	9277	Recreation Service Equipment	Machinery & Equipment	3,066.52	0.00	3,066.52	10.00	03/30/2004	03/30/2014
Square Club Washer	11548	Recreation Service Equipment	Machinery & Equipment	241.60	1,570.40	1,812.00	5.00	06/30/2020	06/30/2025
				26,743.33	1,570.40	28,313.73			
POS TERMINAL - GOLF	10286	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	11/28/2013
				2,550.00	0.00	2,550.00			
				98,692.24	14,779.94	113,472.18			
Irrigation Improvements	11282	Golf Course Improvements	Venue Improvements	813.60	4,068.50	4,882.10	20.00	06/30/2018	
				813.60	4,068.50	4,882.10			
TOOL CHEST, CABINET & TOOLS	5806	Recreation Service Equipment	Machinery & Equipment	1,645.60	0.00	1,645.60	5.00	11/15/1994	11/15/1999

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

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				1,645.60	0.00	1,645.60			
BUILDING REPAIR EXEC '93	5561	Recreation Buildings and Structures	Building & Renovations	26,119.43	0.00	26,119.43	10.00	10/14/1993	10/14/2003
Building Improvements	8970	Recreation Buildings and Structures	Building & Renovations	2,647.61	0.00	2,647.61	10.00	05/31/2002	05/30/2012
EQUIPMENT STORAGE LOFT	6611	Recreation Buildings and Structures	Building & Renovations	2,479.00	0.00	2,479.00	20.00	11/30/1996	11/30/2016
				31,246.04	0.00	31,246.04			
REPAVE RECREATION FACILITIE	6095	Golf Course Improvements	Venue Improvements	3,184.42	0.00	3,184.42	7.00	09/30/1995	09/29/2002
Mt Course Tee/Bunker Renovatio	10628	Golf Course Improvements	Venue Improvements	2,138.40	1,560.60	3,699.00	15.00	06/30/2012	06/30/2027
IMPROVE MT COURSE 2001	8689	Golf Course Improvements	Venue Improvements	3,754.76	45.24	3,800.00	84.00	03/11/2002	03/11/2086
				9,077.58	1,605.84	10,683.42			
#500 AERIFIER	10036	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	10/12/2005
#621 JD TCI25 CORE HARVESTE	10115	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	08/25/2013
GolfTrac Software System - Mountain Golf	11176-B	Information Technology Communications Equipment	Machinery & Equipment	4,397.39	0.00	4,397.39	3.00	05/01/2017	04/30/2020
				11,847.39	0.00	11,847.39			
				52,171.01	1,605.84	53,776.85			
ASPEN GROVE IMPROVEMENTS	8110	Recreation Buildings and Structures	Building & Renovations	3,998.88	0.00	3,998.88	5.00	03/31/2000	03/31/2005
Security System	9428	Recreation Buildings and Structures	Building & Renovations	3,569.65	0.00	3,569.65	5.00	09/01/2004	09/01/2009
CHATEAU	9427	Recreation Buildings and Structures	Building & Renovations	4,550.00	0.00	4,550.00	5.00	09/01/2004	09/01/2009
CHATEAU	9415	Recreation Buildings and Structures	Building & Renovations	790.69	1,815.05	2,605.74	50.00	09/01/2004	09/01/2054
				12,909.22	1,815.05	14,724.27			
Stand Up Refrigerator	10721	Recreation Service Equipment	Machinery & Equipment	2,311.12	0.00	2,311.12	5.00	08/31/2013	08/31/2018
Chateau Stand Up Freezer	10720	Recreation Service Equipment	Machinery & Equipment	2,849.84	0.00	2,849.84	5.00	08/31/2013	08/31/2018
6 Farm Tables	11263	Recreation Service Equipment	Machinery & Equipment	3,520.00	1,280.00	4,800.00	5.00	07/01/2017	07/01/2022
Reclaimed Wood Podium	11264	Recreation Service Equipment	Machinery & Equipment	418.88	381.12	800.00	7.00	07/01/2017	06/30/2024
True Double Door Refrigerator	11142	Recreation Service Equipment	Machinery & Equipment	1,255.95	2,093.05	3,349.00	10.00	05/31/2017	05/31/2027
6' Rolling Tables and stationary Tables	11265	Recreation Service Equipment	Machinery & Equipment	1,404.04	2,425.43	3,829.47	10.00	07/01/2017	07/01/2027
Imperial 6 Burner Range with oven	11605	Recreation Service Equipment	Machinery & Equipment	225.75	3,644.21	3,869.96	10.00	07/31/2020	07/31/2030
				11,985.58	9,823.81	21,809.39			
POS TERMINAL - FACILITIES	10287	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	11/28/2013
Thermal Receipt Printers (10)	10517	Recreation Office Equipment	Machinery & Equipment	2,950.00	0.00	2,950.00	5.00	06/28/2011	06/27/2016
CASH DRAWERS	10529	Recreation Office Equipment	Machinery & Equipment	932.69	0.00	932.69	5.00	07/01/2011	06/30/2016
				6,432.69	0.00	6,432.69			
				31,327.49	11,638.86	42,966.35			
Table with Wood Block	10255	Recreation Service Equipment	Machinery & Equipment	313.00	0.00	313.00	5.00	12/15/2008	12/15/2013
Hot Dog Roller	10256	Recreation Service Equipment	Machinery & Equipment	1,333.66	0.00	1,333.66	5.00	12/15/2008	12/15/2013
Wall Shelves for Ski	10257	Recreation Service Equipment	Machinery & Equipment	1,387.20	0.00	1,387.20	5.00	12/15/2008	12/15/2013
Work Top Refrigerator	10258	Recreation Service Equipment	Machinery & Equipment	1,540.22	0.00	1,540.22	5.00	12/15/2008	12/15/2013
Steam Table	10735	Recreation Service Equipment	Machinery & Equipment	2,103.60	0.00	2,103.60	5.00	12/12/2013	12/12/2018
Broiler on Table with Wheels	10734	Recreation Service Equipment	Machinery & Equipment	3,612.08	0.00	3,612.08	5.00	12/12/2013	12/12/2018
				10,289.76	0.00	10,289.76			
FURNACE - SNOWFLAKE	8616	Recreation Buildings and Structures	Building & Renovations	4,362.31	0.00	4,362.31	10.00	10/01/2001	10/01/2011
SSB Sheet Carpeting	10547	Recreation Buildings and Structures	Building & Renovations	2,802.15	121.85	2,924.00	10.00	12/01/2010	11/30/2020
SSB Resilient Base	10548	Recreation Buildings and Structures	Building & Renovations	4,583.70	199.30	4,783.00	10.00	12/01/2010	11/30/2020
Pavement repairs & slurry seal at Diamond Peak parking lot and	11525	Recreation Buildings and Structures	Building & Renovations	10,451.13	37,784.35	48,235.48	5.00	05/31/2020	05/31/2025
FIRE HYDRANT	3564	Recreation Buildings and Structures	Building & Renovations	2,482.35	322.34	2,804.69	40.00	10/03/1985	10/03/2025
				24,681.64	38,427.84	63,109.48			
AUXILLARY ENGINE- School Hse	3459	Slope and Mountain Improvements	Venue Improvements	4,786.44	0.00	4,786.44	8.00	01/01/1979	01/01/1987
002-LINE PIPE FITTINGS	3853	Slope and Mountain Improvements	Venue Improvements	2,117.28	0.00	2,117.28	20.00	12/31/1989	12/31/2009
SKI MASTER PLAN	8576	Slope and Mountain Improvements	Venue Improvements	17,447.05	0.00	17,447.05	15.00	06/30/1997	06/29/2012
SNOWMAKING P&E 90.301	3752	Slope and Mountain Improvements	Venue Improvements	2,164.82	0.00	2,164.82	22.00	04/30/1991	04/29/2013
SNOWMAKING GUNS & SLEDS	9267	Slope and Mountain Improvements	Venue Improvements	4,151.45	696.69	4,848.14	20.00	01/16/2004	01/16/2024
				30,667.04	696.69	31,363.73			
Sandwich Prep Table	10260	Recreation Service Equipment	Machinery & Equipment	2,627.25	0.00	2,627.25	5.00	12/15/2008	12/15/2013
				2,627.25	0.00	2,627.25			
THERMAL RECEIPT PRINTER	10042	Recreation Office Equipment	Machinery & Equipment	2,950.00	0.00	2,950.00	5.00	12/13/2007	12/12/2012

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
FARGO CARD PRINTER	10053	Recreation Office Equipment	Machinery & Equipment	2,235.00	0.00	2,235.00	5.00	12/30/2007	12/29/2012
Mobile Radio and Antenna	9060	Recreation Office Equipment	Machinery & Equipment	788.58	0.00	788.58	10.00	01/03/2003	01/02/2013
Ski Safe	10368	Recreation Office Equipment	Machinery & Equipment	2,500.00	0.00	2,500.00	10.00	07/01/2009	07/01/2019
				8,473.58	0.00	8,473.58			
SNOW BLOWER #96-032	9775	Recreation Vehicles	Machinery & Equipment	1,757.00	0.00	1,757.00	5.00	09/19/2006	09/19/2011
SNOW BLOWER - #96-033	9776	Recreation Vehicles	Machinery & Equipment	1,889.00	0.00	1,889.00	5.00	09/19/2006	09/19/2011
SNOW BLOWER #96-034	9777	Recreation Vehicles	Machinery & Equipment	2,224.00	0.00	2,224.00	5.00	09/19/2006	09/19/2011
				5,870.00	0.00	5,870.00			
				72,319.51	39,124.53	111,444.04			
CYBEX - TORSO	10012	Recreation Service Equipment	Machinery & Equipment	4,283.25	0.00	4,283.25	5.00	11/08/2007	11/07/2012
LCD TV ATTACHED TO ELLIPTIC	10298	Recreation Service Equipment	Machinery & Equipment	1,560.00	0.00	1,560.00	5.00	02/20/2009	02/20/2014
LCD TV ATTACHED TO ELLIPTIC	10299	Recreation Service Equipment	Machinery & Equipment	1,560.00	0.00	1,560.00	5.00	02/20/2009	02/20/2014
VERSA-CLIMBER	10397	Recreation Service Equipment	Machinery & Equipment	3,858.00	0.00	3,858.00	5.00	09/01/2009	09/01/2014
VANITIES	8338	Recreation Service Equipment	Machinery & Equipment	1,310.00	0.00	1,310.00	15.00	06/09/2000	06/09/2015
Concept Rower 2	10613	Recreation Service Equipment	Machinery & Equipment	1,320.00	0.00	1,320.00	7.00	04/16/2012	04/16/2019
Upper Body Ergometer	10655	Recreation Service Equipment	Machinery & Equipment	4,025.00	0.00	4,025.00	7.00	12/11/2012	12/11/2019
Freemotion CarbonDriver Cycles	10761	Recreation Service Equipment	Machinery & Equipment	3,190.33	290.01	3,480.34	7.00	01/21/2014	01/20/2021
LifeFitness Upright Bike	10788	Recreation Service Equipment	Machinery & Equipment	4,376.61	460.72	4,837.33	7.00	03/05/2014	03/04/2021
LifeFitness Upright Bike	10789	Recreation Service Equipment	Machinery & Equipment	4,376.61	460.72	4,837.33	7.00	03/05/2014	03/04/2021
Precor Recumbent Cycle	10852	Recreation Service Equipment	Machinery & Equipment	3,179.68	748.32	3,928.00	7.00	07/01/2014	06/30/2021
Precor Recumbent Cycle	10853	Recreation Service Equipment	Machinery & Equipment	3,179.68	748.32	3,928.00	7.00	07/01/2014	06/30/2021
Motor Hoist	9339	Recreation Service Equipment	Machinery & Equipment	2,880.47	364.53	3,245.00	20.00	05/28/2003	05/28/2023
				39,099.63	3,072.62	42,172.25			
EQUIPMENT STORAGE SHED	6237	Recreation Buildings and Structures	Building & Renovations	4,543.44	0.00	4,543.44	5.00	01/29/1995	01/29/2000
HANDICAP DOORS - REC. CENTE	6008	Recreation Buildings and Structures	Building & Renovations	4,328.72	0.00	4,328.72	10.00	05/12/1995	05/11/2005
				8,872.16	0.00	8,872.16			
CYBEX - AB/AD Machine	9240	Recreation Service Equipment	Machinery & Equipment	4,143.00	0.00	4,143.00	5.00	12/19/2003	12/18/2008
LIFEFITNESS - DUAL ADJ PULL	9518	Recreation Service Equipment	Machinery & Equipment	4,338.40	0.00	4,338.40	5.00	02/22/2005	02/22/2010
Ice Machine - Recreation Center	10827	Recreation Service Equipment	Machinery & Equipment	4,570.00	0.00	4,570.00	5.00	12/11/2014	12/11/2019
Recreation Card Reading Machines	10881	Recreation Service Equipment	Machinery & Equipment	2,984.00	0.00	2,984.00	5.00	03/01/2015	02/29/2020
Matrix Ab/Low Back Strength Machine	11001	Recreation Service Equipment	Machinery & Equipment	2,415.43	426.24	2,841.67	5.00	03/22/2016	03/22/2021
Stages SCE Indoor Cycles with Power Meter & console	11004	Recreation Service Equipment	Machinery & Equipment	1,465.84	258.66	1,724.50	5.00	03/26/2016	03/26/2021
Stages SCE Indoor Cycles with Power Meter & console	11005	Recreation Service Equipment	Machinery & Equipment	1,831.26	323.19	2,154.45	5.00	03/26/2016	03/26/2021
Hammer Strength Hammer Select Assist Dip/Chin	11000	Recreation Service Equipment	Machinery & Equipment	3,387.90	677.60	4,065.50	5.00	04/26/2016	04/26/2021
				25,135.83	1,685.69	26,821.52			
				34,007.99	1,685.69	35,693.68			
CARPET - PARKS BUILDING	10313	Recreation Buildings and Structures	Building & Renovations	3,555.00	0.00	3,555.00	7.00	10/01/2008	10/01/2015
COMPRESSOR&STORAGE-PRKS. BL	10311	Recreation Buildings and Structures	Building & Renovations	3,035.70	0.00	3,035.70	10.00	10/01/2008	10/01/2018
LOCKERS - PARKS BLDG.	10307	Recreation Buildings and Structures	Building & Renovations	2,138.28	1,291.72	3,430.00	20.00	10/01/2008	10/01/2028
				8,728.98	1,291.72	10,020.70			
IP #2 EXTENSION	4222	Field and Parks Improvements	Venue Improvements	3,944.00	0.00	3,944.00	5.00	07/12/1989	07/12/1994
DRINKING FOUNTAIN	9401	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	09/30/2012
DRINKING FOUNTAIN	9402	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	09/30/2012
Incline Park #3 - SCORE BOOTH	8962	Field and Parks Improvements	Venue Improvements	4,145.00	0.00	4,145.00	10.00	10/01/2002	09/30/2012
Aspen Grove Pavement	11051	Field and Parks Improvements	Venue Improvements	2,627.50	0.00	2,627.50	2.00	07/01/2015	06/30/2017
Sewer Pump Station Vault Li	9205	Field and Parks Improvements	Venue Improvements	3,145.37	453.13	3,598.50	20.00	10/11/2003	10/11/2023
Stair Replacement - Incline Park - Additional Costs to parent asse	11326	Field and Parks Improvements	Venue Improvements	161.20	758.30	919.50	19.00	10/31/2017	10/30/2036
ADA Compliance/Lot Preston Fld	10706	Field and Parks Improvements	Venue Improvements	1,002.38	2,878.49	3,880.87	30.00	07/01/2013	07/01/2043
				18,704.65	4,089.92	22,794.57			
				27,433.63	5,381.64	32,815.27			
Replace Tennis Roof	10634	Recreation Buildings and Structures	Building & Renovations	1,400.49	1,799.51	3,200.00	20.00	07/01/2012	07/01/2032
				1,400.49	1,799.51	3,200.00			
Tennis Court Paver Installation	10900	Field and Parks Improvements	Venue Improvements	2,779.32	2,053.68	4,833.00	10.00	05/31/2015	05/30/2025
				2,779.32	2,053.68	4,833.00			
				4,179.81	3,853.19	8,033.00			

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
Artistic Fence	10933	Field and Parks Improvements	Venue Improvements	2,798.00	0.00	2,798.00	5.00	06/30/2015	06/29/2020
Bear Boxes	10927	Recreation Service Equipment	Machinery & Equipment	736.44	562.56	1,299.00	10.00	06/30/2015	06/29/2025
				3,534.44	562.56	4,097.00			
Motor Hoist	9340	Recreation Buildings and Structures	Building & Renovations	2,454.51	304.49	2,759.00	20.00	05/28/2003	05/28/2023
Burnt Cedar Building	9168	Recreation Buildings and Structures	Building & Renovations	3,132.10	1,327.85	4,459.95	25.00	08/15/2003	08/14/2028
				5,586.61	1,632.34	7,218.95			
Implement Beach Improvement	9231	Field and Parks Improvements	Venue Improvements	4,706.78	0.00	4,706.78	10.00	08/31/2002	08/30/2012
				4,706.78	0.00	4,706.78			
FRYER	9956	Recreation Service Equipment	Machinery & Equipment	735.00	0.00	735.00	3.00	06/30/2007	06/29/2010
FRYER	9957	Recreation Service Equipment	Machinery & Equipment	735.00	0.00	735.00	3.00	06/30/2007	06/29/2010
GRILL	9955	Recreation Service Equipment	Machinery & Equipment	2,600.00	0.00	2,600.00	3.00	06/30/2007	06/29/2010
				4,070.00	0.00	4,070.00			
POS TERMINAL - BEACH	10285	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	11/28/2013
				2,550.00	0.00	2,550.00			
				16,913.39	1,632.34	18,545.73			
BEACH LIFEGUARD CHAIRS	8392	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	06/28/2005
BEACH LIFEGUARD CHAIRS	8393	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	06/28/2005
BEACH LIFEGUARD CHAIRS	8394	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	06/28/2005
KAYAK STORAGE RACKS	9360	Recreation Service Equipment	Machinery & Equipment	2,805.43	0.00	2,805.43	5.00	04/15/2004	04/15/2009
Chaise lounge chairs for beaches	11277	Recreation Service Equipment	Machinery & Equipment	1,612.96	1,233.29	2,846.25	5.00	05/01/2018	05/01/2023
Planters for Beaches	11278	Recreation Service Equipment	Machinery & Equipment	1,100.92	2,784.08	3,885.00	10.00	05/01/2018	04/30/2028
Ski Beach Bathroom Remodel - ADA Compliant	10928	Recreation Buildings and Structures	Building & Renovations	536.52	1,831.56	2,368.08	25.00	06/30/2015	06/29/2040
				10,705.83	5,848.93	16,554.76			
PLASMA CUTTER WITH ACCESSOR	9952	Administration Service Equipment	Machinery & Equipment	2,275.00	0.00	2,275.00	6.00	03/13/2007	03/12/2013
#95-060 FIELD&ORCHARD SPRAY	8364	Administration Service Equipment	Machinery & Equipment	3,011.25	0.00	3,011.25	4.00	03/08/2001	03/08/2005
LUBE REEL DELIVERY SYSTEM	9292	Administration Service Equipment	Machinery & Equipment	4,191.67	0.00	4,191.67	3.00	04/20/2004	04/20/2007
				9,477.92	0.00	9,477.92			
EQUIPMENT TRAILER #539	9237	Administration Vehicles	Machinery & Equipment	3,794.87	0.00	3,794.87	10.00	01/06/2004	01/05/2014
				3,794.87	0.00	3,794.87			
Dell Power Edge Server 2950	10369	Information Technology Communications Equipment	Machinery & Equipment	4,975.51	0.00	4,975.51	5.00	07/01/2009	07/01/2014
Time Clock Memory Upgrade	11168	Information Technology Communications Equipment	Machinery & Equipment	4,950.00	0.00	4,950.00	3.00	06/30/2017	06/29/2020
Computer Data Center	11323	Information Technology Communications Equipment	Machinery & Equipment	4,847.50	0.00	4,847.50	3.00	07/01/2017	06/30/2020
Dell Laptop 3530, Dell Docking Station	11513	Information Technology Communications Equipment	Machinery & Equipment	611.49	1,546.61	2,158.10	5.00	08/09/2019	08/08/2024
Xerox Multifunction Printer/Copier B405	11512	Information Technology Communications Equipment	Machinery & Equipment	155.30	776.70	932.00	5.00	03/11/2020	03/11/2025
				15,539.80	2,323.31	17,863.11			
OFFICE CUBICLE	2141	Administration Office Equipment	Machinery & Equipment	1,930.08	0.00	1,930.08	5.00	05/14/1992	05/14/1997
MODULAR OFFICE FURNITURE	6428	Administration Office Equipment	Machinery & Equipment	4,421.85	0.00	4,421.85	5.00	08/30/1996	08/30/2001
MODULAR OFFICE FURNITURE	6690	Administration Office Equipment	Machinery & Equipment	2,675.42	0.00	2,675.42	5.00	07/23/1997	07/23/2002
MODULAR OFFICE FURNITURE	9244	Administration Office Equipment	Machinery & Equipment	3,865.87	0.00	3,865.87	5.00	10/31/2003	10/30/2008
				12,893.22	0.00	12,893.22			
				28,433.02	2,323.31	30,756.33			
				<u>1,107,928.16</u>	<u>3,267,861.27</u>	<u>4,375,789.43</u>			
			Effluent Pipeline	79,490.04	3,100,109.96	3,179,600.00			
			Write off Less Pipeline	1,028,438.12	167,751.31	1,196,189.43			



LONG RANGE CALENDAR

Wednesday, October 12, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- Rec Center Expansion Project check-in (at 60% design)
• Policies 12.1.0, 13.1.0 and Practice 13.2 – Capitalization
• Discussion regarding the Board of Trustees Handbook (requested 8/31/2022 – Trustee Schmitz)
• Discussion about contents of Board packets
• Professional services agreement to develop the Utility Infrastructure Masterplan
• Review, discuss and possibly approve refunds to charity golf events in 2022 (Chairman Callicrate)

Wednesday, October 26, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting (Trustee Wong is unable to attend this meeting)

Items Slated for Consideration

Wednesday, November 9, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- ❖ FY2022-23 First Quarter Budget Update (Reports)
❖ FY2022-23 First Quarter CIP Popular Status Report (Reports)
❖ Beach Season Update to include update on the Ordinance 7 (which includes the Family Tree) changes made in May 2022 (requested 4/27/2022 – Trustee Schmitz)
❖ Non-resident employees and their access (requested 8/31/2022 – Chairman Callicrate)
❖ Whistleblower Policy – revisit (requested 8/31/2022 – Trustee Schmitz) last time it came before the Board was 8/10/2021

Wednesday December 14, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday January 11, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday January 25, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday February 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration



LONG RANGE CALENDAR

Parking Lot Items – To be scheduled

	<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>
A	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
B	Review of service levels – Golf will be coming first
C	Next step on Diamond Peak parking lot/Ski Way – Staff added reminder
D	List of contracts, etc. that need annual Board Review – District General Manager and District Clerk – Date Requested 9/21/2021.
E	Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20.1.0. Follow up with District Counsel Nelson
F	Retaining special legal counsel for construction contracts, Staff member suggested, review and discuss as a Board and decide how to move forward (Request by Trustee Schmitz – 11/03/2021) Solicitation is done; agreement is in process
G	Meeting Minutes: Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? (Request by Trustee Schmitz – 11/03/2021)
H	Policy 16.1.0 – (requested by Trustee Schmitz – 6/8/2022)
I	Possible future Board item – Reactivate CBWS (NLTFPD input received 06/29/2022) – Date Requested 5/11/2022 – Trustee Callicrate
J	Annual report – PP 141/Resolution 1895 (added by Director of Administrative Services Herron 07/28/2022) – due date is last meeting in July 2023
K	Ordinance 7, paragraph 110, annual report due March 1, 2023 (added by Director of Administrative Services Herron 08/01/2022)
L	Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District effective June 1, 2022 - Actions on Fees as stated in paragraphs 36, 69, 71 and 81 – do at budget time

*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplish no later than June 1, 2023.