

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra S. Winquest  
Interim General Manager

**FROM:** Gerald W. Eick, CPA CGMA  
Director of Finance

**SUBJECT:** Report of Sample “Popular Report” format for District Capital Improvement Projects as of June 30, 2019

**STRATEGIC PLAN:** Long Range Principle #2 - Finance

**DATE:** December 30, 2019

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### **I. RECOMMENDATION**

Staff has no specific recommendation at this time. The Board of Trustees asked to see an example of the new format as of June 30, 2019.

Staff reports:

1. The objective of reporting on results can be fit into a fairly compact format.
2. The updated definitions are attached. We recommend adding “In Progress”. Note the multi-year phase definitions are still being verified and are not presented.
3. Communication for change management and the estimation process for carryovers applies to the report when developed for budgeting. Those formats will be presented in March.

### **II. DISTRICT STRATEGIC PLAN**

*“Utilize Annual and Interim financial reports to build understanding of the different aspects between operations, capital improvement and debt service.”*

*D. Actively manage planning and financial reporting to inform decision makers to sustain a strong financial base for operations, while increasing net*

*assets, and maintaining care and condition of capital assets and infrastructure.*

*1. Prepare standard format and popular reporting presentations of financial position and results of operations to inform users about budget to actual results, capital project status and relevant performance measures.*

*2. Utilize the District's Financial Transparency website to provide ready access to a variety of reports and information to support a greater level of detail than standard reports allow.*

### **III. BACKGROUND**

During 2017, the Board of Trustees, General Manager, and Staff opened the discussion of developing a series of popular reports to provide an alternative way to present financial and other information from those prescribed by the State of Nevada Department of Taxation forms and the annual audit report. By avoiding a prescribed format, the desire was to give a quick overview of the District's financial status. If more information was desired, a user could then refer to the multiple other forms that exist including the Financial Transparency website.

The General Manager Committee reviewed examples from other agencies. Their 2017 status report was updated to reflect developing this example for discussion. Popular Reporting was included in the Board Work Plan for 2018. Staff has used some of the fundamentals discussed in quarterly reports issued over the least two years. A sample report was distributed September 25, 2019 and the Board of Trustees discussed and determined that it would be beneficial to take the submitted report and enter several project examples so that further discussion could occur. Another sample was presented December 11, 2019, and resulted in the format presented for January 15, 2020.

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2019

DESCRIPTION	PROJECT #	Prior Year		Current Year			Carry over to next year	Adjusted Budgeted Expenditures	Fiscal Year Expenditures	Variance	Status
		Original Budget	Carry Forward	Budgeted	Projects Cancelled	Adjustments					
<b>General Fund:</b>											
A.V. Building Immediate Term Maintenance Administration Fire Panel Replacement	1099BD1704	54,000	43,700	-	-	-	-	43,700	41,837	1,863	Completed
Digital Records Management System	1099BD1803	18,000	-	18,000	-	-	-	18,000	18,000	-	In Progress
Replace Carpeting 893 Southwood Admin Building	1099CO1802	75,000	-	75,000	-	-	(75,000)	-	-	-	Carry Over
Pavement Maintenance - Administration Building	1099FF1503	51,500	-	51,500	(51,500)	-	-	-	-	-	Cancelled
Check Writer Printer Replacement	1099LI1705	5,000	-	5,000	-	-	-	5,000	5,135	(135)	Completed
IT Master Plan - IT Security Devices	1212OE1601	6,000	-	6,000	-	-	(6,000)	-	-	-	Carry Over
District Communication Radios	1213CE1101	15,000	-	15,000	(15,000)	-	-	-	-	-	Cancelled
District Wide PC, Laptops, Peripheral Eq. and Desk Top Printers	1213CE1701	6,000	-	6,000	-	-	-	6,000	7,350	(1,350)	Ongoing
Email Security Gateway	1213CO1703	82,750	-	82,750	-	-	-	82,750	35,761	46,989	Ongoing
Human Resource Management and Payroll Processing Software	1213CO1801	13,000	-	13,000	-	-	-	13,000	13,174	(174)	Completed
	1315CO1801	120,000	-	120,000	-	-	(120,000)	-	-	-	Carry Over
<b>Total General Fund</b>		<b>446,250</b>	<b>43,700</b>	<b>392,250</b>	<b>(66,500)</b>	<b>-</b>	<b>(201,000)</b>	<b>168,450</b>	<b>121,257</b>	<b>47,193</b>	
<b>Beach Fund:</b>											
Burnt Cedar Food & Beverage Customer Improvements	3939BD1803	\$ 10,000		\$ 10,000			(8,650)	1,350	\$ 1,750	(400)	Carry Over
Burnt Cedar Swimming and Toddler Pool Resurface and Mech. Improv.	3970BD2601	75,000		75,000				75,000	119,497	(44,497)	Multi-Yr
Pavement Maintenance, Ski Beach	3972BD1301	33,500		33,500				33,500	21,737	11,763	Ongoing
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000		55,000				55,000	55,520	(520)	Ongoing
Beach Furnishings	3972FF1704	58,400		58,400			(20,000)	38,400	36,505	1,895	Carry Over
Pavement Maintenance, Incline Beach	3972LI1201	26,500		26,500				26,500	1,550	24,950	Ongoing
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	72,500		72,500			(50,000)	22,500	12,407	10,093	Carry Over
Kayak and Paddle Board Rack Enhancements	3972LI1801	30,000		30,000				30,000	23,032	6,968	Ongoing
Fall protection for Beach Venues	3999BD1802	12,000		12,000				12,000	11,700	300	Completed
Incline Beach Facility Study	3973LI1302	50,000	30,000				(29,400)	600	600	-	Carry Over
<b>Total Beach Fund</b>		<b>422,900</b>	<b>30,000</b>	<b>372,900</b>	<b>-</b>	<b>-</b>	<b>(108,050)</b>	<b>294,850</b>	<b>284,298</b>	<b>10,552</b>	
<b>Internal Services Fund</b>											
<b>Total Internal Services Fund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Championship Golf:</b>											
Demolition of #10 Starter Shack	3141BD1703	10,000		10,000				10,000	\$ 10,389	(389)	Completed
Venue Signage Enhancement	3141BD1706	20,000		20,000			(20,000)	-	-	-	Carry Over
Champ Golf Exterior Ice-maker Replacement	3141FF1804	7,500		7,500				7,500	9,844	(2,344)	Completed
Irrigation Improvements	3141GC1103	25,000		25,000				25,000	24,996	4	Completed
Championship Course Greens, Tees and Bunkers	3141GC1202	80,000	52,000	10,000			(25,000)	37,000	32,158	4,842	Carry Over
Champ Course #17 Tee Rebuild	3141GC1704	15,000	15,000	-				15,000	16,002	(1,002)	Completed
Championship Course Greens and Surrounds	3141GC1802	15,000		15,000				15,000	9,468	5,532	Ongoing
Championship Course Tees	3141GC1803	13,000		13,000				13,000	15,032	(2,032)	Ongoing
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	25,000		25,000				25,000	24,893	107	Ongoing
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	55,000		55,000				55,000	55,136	(136)	Ongoing
Champ Grille Kitchen Equipment	3153FF1204	39,000	39,000	-	(39,000)			-	-	-	Cancelled
1999 Ty-Crop Spreader #429	3142LE1720	36,400		36,400				36,400	32,777	3,623	Completed
2007 Club Car Carryall Ball Picker #600	3142LE1740	25,000		25,000				25,000	23,451	1,549	Completed
2011 Toro Greensmaster 1000 #652	3142LE1753	14,500		14,500				14,500	14,953	(453)	Completed
2011 Toro Greensmaster 1000 #653	3142LE1754	14,500		14,500				14,500	14,953	(453)	Completed
2011 Toro Greensmaster 1000 #654	3142LE1755	14,500		14,500				14,500	14,952	(452)	Completed
2011 Toro Greensmaster 1000 #655	3142LE1756	14,500		14,500				14,500	14,952	(452)	Completed
2011 Toro Greensmaster 1000 #656	3142LE1757	14,500		14,500				14,500	14,952	(452)	Completed
2011 Toro Greensmaster 1000 #657	3142LE1758	14,500		14,500				14,500	14,952	(452)	Completed
Toro Greensmaster 1600	3142LE1861	10,000		10,000				10,000	9,859	141	Completed
1989 Lely Fertilizer Spreader #365	3197E1720	7,000		7,000				7,000	6,445	555	Completed
2004 John Deere Pro Gator #546	3197E1738	34,000		34,000				34,000	31,111	2,889	Completed
2000 John Deere 5310 Tractor #464	3197E1743	47,000		47,000				47,000	42,665	4,335	Completed
Replace Blade Grinding Equipment	3197E1748	25,000		25,000				25,000	24,375	625	Completed
2011 Toro Tri-Plex 3250D Mower #664	3197E1753	40,500		40,500				40,500	39,062	1,438	Completed
<b>Total Championship Golf</b>		<b>616,400</b>	<b>106,000</b>	<b>492,400</b>	<b>(39,000)</b>	<b>-</b>	<b>(45,000)</b>	<b>514,400</b>	<b>497,377</b>	<b>17,023</b>	

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2019

DESCRIPTION	PROJECT #	Original Budget	Prior Year	Current Year	Projects			Carry over to next year	Adjusted Budgeted	Fiscal Year Expenditures	Fiscal Year Expenditures	Variance	Status
			Carry Forward	Budgeted	Cancelled	Adjustments	Reallocations		Expenditures				
<b>Mountain Golf Course:</b>													
Mountain Course Greens, Tees and Bunkers	3241GC1101			23,000					23,000	\$ 20,562	2,438	Ongoing	
Mountain Golf Course Cart Path Retaining Walls	3241U1704	28,500	7,168	12,500					19,668	7,000	12,668	Ongoing	
ADA Access to On-course Restrooms	3241BD1402	135,000	95,000						140,000	128,776	11,224	In Progress	
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	64,500	71,395		(71,395)							Cancelled	
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242U1204	6,000		6,000					6,000		6,000	Ongoing	
Pavement Maintenance of Cart Paths - Mountain Golf Course	3242U1205	45,000		45,000		(45,000)						Ongoing	
Paint Exterior of Mountain Golf Clubhouse	3299BD1705	27,800		27,800				(27,800)				Carry Over	
Replace Carpet in Mountain Golf Clubhouse	3299BD1801	24,000		24,000								Delayed	
Mountain Golf Roll Up Shop Doors	3299BD1803	12,000		12,000					24,000		24,000	Completed	
Repair Roof, became replacement- Mountain Golf Club House	3299BD1702	12,620	82,400					(76,400)	12,000	14,200	(2,200)	Completed	
Mountain Clubhouse Fire Repairs - Unbudgeted	3299BD1902	-							6,000	7,880	(1,880)	Carry Over	
Mountain Golf Cart Barn Concrete Floor - Unbudgeted	3299BD1903	-								150,751	(150,751)	Multi-Yr	
										8,980	(8,980)	Completed	
<b>Total Mountain Golf</b>		<b>335,420</b>	<b>255,963</b>	<b>150,300</b>	<b>(71,395)</b>			<b>(104,200)</b>	<b>230,668</b>	<b>338,149</b>	<b>(107,481)</b>		
<b>Chateau and Aspen Grove:</b>													
Replace Air Walls Chateau	3350BD1704	7,500		7,500	(7,500)							Cancelled	
Replace Carpet in Chateau Grill	3350BD1803	12,000		12,000					12,000	7,271	4,729	Completed	
Paint Both Food & Beverage Kitchens and Storage Areas	3350BD1806	12,000		12,000					12,000	5,966	6,034	Completed	
Enclose Chateau Exterior Storage Area	3350FF1601	6,500	6,500					(6,500)				Carry Over	
Aspen Grove - Replace Carpet	3351BD1501	11,500		11,500					11,500	8,169	3,331	Completed	
<b>Total Chateau and Aspen Grove</b>		<b>49,500</b>	<b>6,500</b>	<b>43,000</b>	<b>(7,500)</b>			<b>(6,500)</b>	<b>35,500</b>	<b>21,406</b>	<b>14,094</b>		
<b>Diamond Peak Ski Resort:</b>													
Replacement of Main and Snowflake Lodge Kitchen Equipment	3453FF1707	33,000		33,000					33,000	\$ 35,242	(2,242)	Completed	
Vehicle Shop/Snowmaking Pumphouse Roof	3464BD1302		20,000						20,000	7,320	12,680	Completed	
Fuel Management Program	3464CO1701		41,885						41,885	43,310	(1,425)	Completed	
Ski Resort Snowmobile Fleet Replacement	3464LE1601	15,000		15,000					15,000	14,083	917	Completed	
Diamond Peak Base Facilities Maintenance and Improvements	3464LI1501	70,000		70,000					70,000	73,010	(3,010)	Completed	
2008 Yamaha Rhino (ATV) #639	3464LV1733	22,000		22,000					22,000	15,099	6,901	Completed	
Fan Guns Purchase and Refurbishment	3464SI1002	27,750	27,750						27,750	19,800	7,950	Ongoing	
Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	31,500	31,500						31,500	15,000	16,500	Ongoing	
Upgrade Popular Snowmaking Power Alignment	3464SI1708	37,500	37,080					(24,000)	13,080	12,864	216	Carry Over	
Replace Ski Rental Equipment	3468RE0002	135,000		135,000				(135,000)				Carry Over	
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	85,000		85,000					85,000	84,368	632	Ongoing	
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	50,000		50,000					50,000	43,600	6,400	Ongoing	
Diamond Peak Way Finding Signage Evaluation and Enhancement	3469RS1709	40,000	40,000									Carry Over	
Ski Fleet Fire Panel Replacement	3499BD1801	25,000		25,000				(16,550)	23,450	23,450		Delayed	
Snowflake Lodge Facilities Maintenance and Improvements	3499BD1803	27,000		27,000					27,000	21,401	5,599	Completed	
Storage Building Replacement Design Evaluation (Net of Grants)	3499BD1804	40,000		40,000				(40,000)				Delayed	
Skier Services Building Customer Service Counter	3499FF1607	19,700	19,700						19,700	12,535	7,165	Completed	
Final costs on prior year lift improvements										4,923	(4,923)	Completed	
Incline Creek Culvert Rehabilitation at Diamond Peak	3499LI1101	1,120,000	604,600	3,785,000						4,389,600	4,113,022	276,578	Completed
Ski Area Master Plan Implementation - Phase 1a and 1b	3653BD1501	600,000	682,600					(682,600)				Carry Over	
<b>Total Diamond Peak</b>		<b>2,378,450</b>	<b>1,505,115</b>	<b>4,287,000</b>				<b>(898,150)</b>	<b>4,893,965</b>	<b>4,539,027</b>	<b>354,938</b>		
<b>Recreation Center:</b>													
Replace Walkway Bollard Lights	4884BD1703	57,500	56,500					(54,950)	1,550	\$ 1,550		Carry Over	
Replace Condensing Unit 2 and 4	4884BD1901	39,430	39,430	50,000					89,430	71,680	17,750	Completed	
Resurface Recreation Center Patio Deck	4884FF1501	24,620	36,600									Postponed	
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	53,710	48,500	40,000		(36,600)						Completed	
Pavement Maintenance, Recreation Center Area	4884LI1102	12,500		12,500		36,600			125,100	123,673	1,427	Ongoing	
Fitness Equipment	4886LE0001	43,500		43,500					43,500	30,345	13,155	Ongoing	
Paint Interior of Recreation Center	4899BD1305	20,500		20,500					20,500	20,270	230	Completed	
<b>Total Recreation Center</b>		<b>251,760</b>	<b>181,030</b>	<b>166,500</b>				<b>(54,950)</b>	<b>292,580</b>	<b>259,918</b>	<b>32,662</b>		
<b>Community Services Administration:</b>													
Fall protection for District Venues	4999BD1803	27,500		27,500					27,500	\$ 10,480	17,020	Completed	
Community Services Software System (prior year installation)	4999CO1801									(6,300)	6,300	Completed	
Parks and Recreation Master Plan Update	4999RS1603	250,000	138,000						138,000	137,223	777	Completed	
<b>Total Community Services Administration</b>		<b>277,500</b>	<b>138,000</b>	<b>27,500</b>					<b>165,500</b>	<b>141,403</b>	<b>24,097</b>		

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2019

DESCRIPTION	PROJECT #	Original Budget	Prior Year	Current Year			Carry over to next year	Adjusted	Fiscal Year		Variance	Status
			Carry Forward	Budgeted	Projects Cancelled	Adjustments		Reallocations	Budgeted	Expenditures		
<b>Parks:</b>												
Dumpster Enclosure - Incline Park	4378BD1701	7,500	7,500					7,500	\$ -	7,500	Completed	
Incline Park Fencing Refurbishment	4378BD1707	18,000	18,000				(18,000)	-	-	-	Carry Over	
Skate Park Enhancement Study	4378BD1711	5,000	5,000					5,000	-	5,000	Postponed	
Incline Park Backflow Device Replacement	4378D11702	20,000	18,802				(18,800)	2	737	(735)	Carry Over	
1996 Lely Fertilizer Spreader #498	4378LE1723	12,000		12,000				12,000	6,791	5,209	Completed	
2007 John Deere Pro Gator #604	4378LE1729	34,000		34,000				34,000	31,111	2,889	Completed	
2007 Toro 35000 Rotary Mower #605	4378LE1743	33,700		33,700				33,700	32,761	939	Completed	
Pavement Maintenance, East & West End Parks	4378U1207	15,000		15,000				15,000	1,100	13,900	Ongoing	
Pavement Maintenance, Village Green Parking	4378U1303	5,000		5,000				5,000	1,910	3,090	Ongoing	
Pavement Maintenance, Preston Field	4378U1403	5,000		5,000				5,000	1,910	3,090	Ongoing	
Restoration Project - Upstream of SR-28 (funded by grants)	4378U1504	300,000		186,000			(178,800)	7,200	-	7,200	Carry Over	
Restoration Project - Upstream of SR28	4378U1504B	-	37,000	-			(36,000)	1,000	6,105	(5,105)	Carry Over	
Pavement Maintenance, Overflow Parking Lot	4378U1602	5,000		5,000				5,000	1,910	3,090	Ongoing	
Pump Track Demonstration (funded by grants)	4378U1604	300,000		300,000			(300,000)	-	-	-	Postponed	
Pump Track Demonstration	4378U1604	70,000	17,852	-			(17,852)	-	-	-	Postponed	
Pavement Maintenance - Incline Park	4378U1802	1,500		1,500				1,500	1,500	-	Ongoing	
Incline Park Improvements - Unbudgeted	4378BD1801	-		-				-	22,875	(22,875)	Delayed	
Incline Park Facility Renovations (funded by grants)	4378U1803	1,208,071		1,208,071				1,208,071	33,330	1,174,741	Delayed	
Bocce Courts at Recreation Center Property Design	4378U1804	15,000		15,000			(15,000)	-	-	-	Carry Over	
<b>Total Parks</b>		<b>2,054,771</b>	<b>104,154</b>	<b>1,820,271</b>	<b>-</b>	<b>-</b>	<b>(584,452)</b>	<b>1,339,973</b>	<b>142,040</b>	<b>1,197,933</b>		
<b>Tennis:</b>												
Tennis Center Renovation	4588BD1604		50,000	-			(8,450)	41,550	\$ 52,315	(10,765)	Multi-Yr	
Pavement Maintenance, Tennis Facility	4588U1201	5,000		5,000				5,000	3,100	1,900	Ongoing	
Resurface Tennis Courts 3 thru 7	4588RS1402	75,000		75,000				75,000	34,965	40,035	In Progress	
Tennis Center Pickle Ball Court Conversion	4588RS1801	18,000		18,000				18,000	13,800	4,200	Completed	
<b>Total Tennis</b>		<b>98,000</b>	<b>50,000</b>	<b>98,000</b>	<b>-</b>	<b>-</b>	<b>(8,450)</b>	<b>139,550</b>	<b>104,180</b>	<b>35,370</b>		
<b>Total Community Services Fund</b>		<b>\$ 6,061,801</b>	<b>\$ 2,346,762</b>	<b>\$ 7,084,971</b>	<b>\$ (117,895)</b>	<b>\$ -</b>	<b>\$ (1,701,702)</b>	<b>\$ 7,612,136</b>	<b>\$ 6,043,500</b>	<b>\$ 1,568,636</b>		
<b>Utility Fund:</b>												
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097D11401	60,000		60,000				60,000	\$ 60,027	(27)	Ongoing	
Public Works Office Space Reconfiguration	2097FF1602	42,500	61,500					61,500	62,380	(880)	Completed	
2010 International Vector Truck #638	2097HV1732	430,000		430,000				430,000	-	430,000	Delayed	
Pavement Maintenance, Utility Facilities	2097U1401	12,500		12,500				12,500	6,801	5,699	Ongoing	
2009 Chevrolet Mid Size Pick-up #630 Compliance Dept.	2097LV1733	30,000		30,000				30,000	29,452	548	Completed	
WRRF Crew Quarters	2097SS1708	75,000	65,820	153,174				218,994	216,342	2,652	Completed	
Water Pumping Station Improvements	2299D11102	115,000		115,000				115,000	96,631	18,369	Completed	
Replace Commercial Water Meters, Vaults and Lids	2299D11103	40,000		40,000				40,000	47,386	(7,386)	Ongoing	
Water Reservoir Coatings and Site Improvements	2299D11204	40,000		40,000				40,000	34,776	5,224	Ongoing	
Burnt Cedar Water Disinfection Plant Improvements	2299D11401	450,000	145,497	100,000				245,497	252,746	(7,249)	Multi-Yr	
Water Reservoir Safety and Security Improvements	2299D11701	375,000	218,600	200,000			(386,600)	32,000	46,151	(14,151)	Carry Over	
Water Pump Station 2-1 Improvements	2299D11702	800,000	100,000	700,000			(791,800)	8,200	45,700	(37,500)	Carry Over	
Leak Study R2-1 14 inch Steel	2299WS1801	65,000		65,000				65,000	78,156	(13,156)	Completed	
Watermain Replacement - Alder Avenue	2299WS1802	50,000		50,000				50,000	37,588	12,412	Multi-Yr	
Effluent Export Line - Phase II - 2018-2019 budget	2524SS1010	2,000,000		2,000,000			(2,000,000)	-	-	-	Multi-Yr	
Effluent Line - Phase II - use from carryover (\$294,631 + \$1,057,000)	2524SS1010	-	1,351,631	-			(251,918)	1,099,713	1,032,785	66,928	Multi-Yr	
Treatment Plant Fire Panel Replacement	2599BD1802	65,000		65,000				65,000	65,000	-	In Progress	
Sewer Pumping Station Improvements	2599D11104	55,000		55,000				55,000	59,662	(4,662)	Completed	
Sewer Pump Station #1 Improvements	2599D11703	155,000	155,000	100,000			(220,000)	35,000	56,098	(21,098)	Carry Over	
Sewer Pump Station #11 Replacement	2599D11705	125,000	125,000	-				125,000	98,030	26,970	Completed	
Water Resource Recovery Facility Improvements	2599SS1102	710,000	25,000	120,000				145,000	128,891	16,109	Completed	
Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000		100,000				100,000	99,840	160	Completed	
Replace & Reline Sewer Mains, Manholes and Appertenances	2599SS1203	80,000		80,000				80,000	66,559	13,441	Ongoing	
WRRF Biosolids Bins	2599SS1702	60,000		60,000				60,000	61,300	(1,300)	Completed	
WRRF Aeration System Improvements	2599SS1707	500,000	50,000	100,000			(100,000)	50,000	133,791	(83,791)	Multi-Yr	
<b>Total Utility Fund</b>		<b>6,435,000</b>	<b>2,298,048</b>	<b>4,675,674</b>	<b>-</b>	<b>-</b>	<b>(3,750,318)</b>	<b>3,223,404</b>	<b>2,816,092</b>	<b>407,312</b>		
<b>District Total</b>		<b>\$ 13,365,951</b>	<b>\$ 4,718,510</b>	<b>\$ 12,525,795</b>	<b>\$ (184,395)</b>	<b>\$ -</b>	<b>\$ (5,761,070)</b>	<b>\$ 11,298,840</b>	<b>\$ 9,265,247</b>	<b>\$ 2,033,693</b>		

## 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.
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