

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of October 26, 2021

**DATE:** October 19, 2021

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

<b>ACTION ITEM</b>	<b>TARGET DATE COMPLETION</b>	<b>RESPONSIBLE PARTY</b>	<b>STATUS</b>
Effluent Pond Lining Project	90% Design Documents anticipated end-January 2022	GM Winqest/Director PW Underwood/ Trustee Dent	30% Design documents received and forwarded to NDEP & TRPA to begin the permitting process. IVGID staff is working with RCI to prepare necessary environmental documentation that will be required by the Army Corps and TRPA.
Effluent Pipeline Project	Phase I ongoing	GM Winqest/ Director PW Underwood/ Trustee Dent	Evaluation of pipe material/construction method ongoing. HDR is performing the surge analysis on the pipeline to provide information to Granite Inliner.
Burnt Cedar Pool Project	Completion Date scheduled for May 2022	Engineering Manager Nelson/GM Winqest	Work continues on the landscaping, mechanical pit/mechanical room, CMU retaining walls west of the wading pool. Contractor is securing the site for winter. Concrete pool deck is being delayed to next spring due to weather and concrete availability. See additional detail information and updated schedule provided by CORE.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
<p><b>Internal Controls Project(s)</b>                      Review of Internal Control Policies and Procedures</p>	<p>Ongoing</p>	<p>Director of Finance Navazio</p>	<p>Staff continues to make progress in implementing contract management and change order process improvements; procurement card authorizations updated; reviewing internal controls with new auditors. Update provide to Audit Committee (10/26/21).</p>
<p>Consultant review of four (4) Accounting Practices – Moss Adams 2</p>	<p>Completed</p>	<p>GM Winqest/Director of Finance Navazio/Audit Committee</p>	<p>Final Report by Moss Adams presented at the 1/28/21 BOT meeting. Next steps include updating Board capitalization policy – draft presented for discussion at 4/29 BOT mtg. Recommended Capitalization Policy scheduled for 9/30 BOT mtg. (pending Moss Adams review).</p>
<p>Project &amp; Contract Consultant Review - Moss Adams 1</p>	<p>Ongoing Implementation of Recommendations</p>	<p>GM Winqest/Director of Finance Navazio</p>	<p>Final Moss Adams report presented at BOT meeting held on 1/13/21. Implementation plan for management responses presented at 3/10 BOT mtg.</p>
<p>Review of Board Policies re Budget and Fiscal Management</p> <p>Capitalization (8.1 / 9.1)                      Fund Balance / Reserves (7.1)                      Capital Program (12.1 / 13.1)</p>	<p>Fall/Winter 2021</p> <p>Moss Adams report due 11/21</p>	<p>Director of Finance Navazio</p>	<p>Draft updates to Capitalization and Reserve policies completed; engaged Moss Adams to review and update Capital Program Planning and Budgeting policies – as well as peer review of capitalization policy. BOT discussion was held on 9/30/21.</p>
<p>2020-21 Annual Audit</p>	<p>December 2021</p>	<p>Audit Committee / Director of Finance/Controller</p>	<p>Ongoing – per audit workplan schedule: Audit Report due Mid-November. Board review Deember.</p>

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Ordinance 7 GM Advisory Committee	Fall 2021	GM Winqest/Board Chairman Callicrate	Three Community Forums took place May 13 & 19, 2021. Parcel Owner Survey was active from July 1 – July 26 <sup>th</sup> , 2021. Over 2,300 completed surveys were received. Formal Recommendations currently being drafted. Next Scheduled meeting will be either 10/28/21 or 11/02/21.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winqest	Update Pending
Utilities Performance/Asset Management Review	Final Report Received	GM Winqest/Board	Staff working on implementation plan based on priority recommendations.
2021 - 2023 Strategic Plan	Completed Fall 2021	Senior Management Team/Board of Trustees	2021 – 2023 Strategic Plan adopted by the BOT on 9/30/21
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winqest	USFS has transitioned the request to the formal review process. IVGID Staff is working to schedule community outreach to neighboring residents and larger community.
Recreation Punch card accounting	2021-22 Budget	Director of Finance Navazio	Punch Card accounting has been adjusted for the 2021-22 fiscal year. Additional changes will be evaluated based on any revisions to Ordinance 7.
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winqest/ Director PW Underwood	Laura Whitney (USACE) shared new model agreements. Agreements have been reviewed by legal. IVGID Staff is working closely with Laura Whitney to provide necessary input for the agreement and required documentation. Target for having agreement for Pond Lining in place by January 2022.

Utility Rate Study	Winter 2021-22	Director of Finance Navazio/Director of PW Underwood	HDR currently performing their work. Initial board discussion on 11/10
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### IVGID Golf Courses Update

#### **General Managers Residents Golf Advisory Committee**

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

### Key Project Updates

*For more information on current district capital projects.*

Webpage Link:

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

### Risk and Resilience Assessments and Emergency Response Plan

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

### Burnt Cedar Swimming Pool Improvements – 3970BD2601

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. The Guaranteed Maximum Price contract approved by the Board of Trustees on April 29, 2021. CORE Construction mobilized to the site May 3, 2021. Multiple subcontractors have been

working on-site throughout September and October. The CMU retaining wall separating the walking path and the pool deck has been completed. Aspen has also been working on the finish grading around the pool, walking path, and placing required rip-rap for slope stabilization. The walking path is planned to be paved October 20, 2021. They have excavated for the CMU foundation near the ADA access ramps along the west area of the wading pool. JW McClenahan has completed the plumbing relocation required due to conflicts with the new mechanical pit. The landscape irrigation has been installed, plants delivered and planting will occur throughout the month of October. Tahoe Fence has been on-site installing the fence posts around the pool area.

CORE and their concrete subcontractor have determined it will be best to not pour the concrete deck this fall and is working to secure the site for the winter. The proposed schedule for pouring the concrete deck has been delayed due to weather and availability of concrete. Please see attached detailed additional information and updated project schedule.

Construction will require complete closure of the pool and pool deck for the entire 2021 season.

CORE Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,865.00	\$0	\$3,845,865.00	\$2,035,519.01	\$1,810,345.99

Effluent Pipeline Project – 2524SS2010

The project consists of replacing all of the remaining Segment 3 pipeline (12,385 linear feet) and all Segment 2 pipeline (17,314 linear feet) to mitigate a potential future leaks. At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. At the June 9, 2021 Board of Trustees Meeting, Trustees approved HDR to begin design work. The design team is working on a hydraulic analysis of the pipeline to assist in determining appropriate pipe material and installation method. The project team had a meeting with NDOT (all different divisions that will be reviewing the construction permit) on Tuesday October 19, 2021. The project team was able to determine some of the requirements/permit conditions that will impact the design of the pipeline. As HDR is working on the 30% plans this fall, they will work closely with the various divisions of NDOT to ensure the design will meet the requirements of NDOT. The design team will present the 30% plans to the NDOT team in January 2022.

Effluent Pond Lining Project – 2599SS2010

At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. At the June 9, 2021 Board of Trustees Meeting, Trustees approved Jacobs Engineering to begin design work on the effluent pond lining project. A component of the Water Resource Recovery Facility (WRRF) operation and a key requirement in the NDEP permit is to have an emergency lined effluent storage basin. Granite, Jacobs Engineering, NDEP, and IVGID Staff attended another partnering meeting to ensure the project is keeping up with the proposed schedule, identify any risk items that need to be resolved to keep the project moving, and continue keeping open lines of communication between all stakeholders. Jacobs delivered the final Basis of Design Report and the 30% design plans have been submitted to NDEP and TRPA to begin the permitting process. Jacobs is currently working to get the design plans to 60%. IVGID has contracted with RCI to perform the environmental analysis that will be required for permitting and Army Corps 595 funding.

Rec Center Upstairs Lobby Restroom Remodel – 4484BD1902

A 2021 Capital Improvement project that will remodel the men’s and women’s upstairs lobby restrooms within the Recreation Center. The project includes ADA access, ADA restroom stall, new tile, fixtures and partitions. Ward Young Architecture designed the project and Avail Construction was the low responsive bidder. The Board of Trustees approved the construction project at the May 12, 2021 Board meeting. The contractor began construction on October 15, 2021. The demolition phase is complete.

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

**Financial Transparency**

The District’s Independent Auditor (Davis Farr, LLP) continues to perform work related to the audit of the District’s financials for the fiscal year ended June 30, 2021. The auditors were on site from 9/27 – 10/8 and a first draft of the financial statements were transmitted to the auditors on 10/18. The current audit schedule calls for preliminary audit reports to be completed by early-/mid-November, with final auditor reports and financial statements completed by December 1<sup>st</sup>.

Accounting Staff has delayed the formal close for the first accounting period of the new fiscal year due to the need to transition prior year-end balances from Special Revenue Funds to Enterprise Funds (for Community Services and Beach funds). These beginning balances are being finalized as part of the fiscal year 2020/21 audit. Staff anticipates closing both July and August financials during the week of October 25<sup>th</sup>, followed by the accounting close for September.

**FY2020/21 Q4 CIP Popular Status Report**

At the Board meeting of September 30, 2021, staff presented the FY2020/21 Fourth Quarter Budget Update, to include the Q4 CIP Popular Status Report. This report provides budget-to-actual results, through June 30, 2021, for all capital projects included the approved FY2020.21 capital budget. The report format also provides for a descriptive “status” for each of the projects listed.

At the Board meeting, Staff was requested to review the specific “status” descriptions presented in the report and, where appropriate, updated the status to align with the specific terms approved by the Board of Trustees (in March 2020) for this purpose. Included as an attachment to this GM report is an updated Q4 CIP Popular Status Report with updates to selected CIP project “status” designations. Staff recommends that the format of the quarterly CIP Popular Status Report be updated for the current fiscal year to provide for a more meaningful reporting of project status.

**Raftelis Report Recommendation(s)**

The recently completed “Utility Management Review and Asset Assessment Report” prepared by the Raftelis consulting firm included a series of recommendations in their Financial Policies and Procedures section (report pages 36-44). A Board Trustee has requested that Staff provide the Board with management’s response to one of these recommendations. The response is as follows:

*Recommendation 14: Review expenditures in the Employee Benefits, Legal/Audit/Professional Fees, and Central Services line items (page 38)*

Management Response:

These specific line items were reviewed with Raftelis during their engagement. Particular focus was placed on the “Legal/Audit/Professional Services” trend which have included significant one-time costs associated with a legal settlement (Legal) and one-time costs or budget associated with planned consultant contracts (ex. Utility Management Review and Asset Assessment (Raftelis) and Utility Rate Study (HDR). In developing future baseline budgets, staff routinely removes one-time funding provided in prior year(s) to as not to treat these as recurring costs in the budget process.

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

From September 8, 2021 to October 20, 2021

PO Number	Vendor	Description	PO Amount
22-0094	Resource Concepts, Inc.	Environmental scoping of TRPA and NEPA – Effluent Pond Lining Project	\$5,000

22-0095	Cisco Air Systems, Inc.	Annual start up service and vibration analysis of snowmaking air compressors	\$10,900.00
22-0096	Matthew L. Sharp, Ltd.	Legal Services – Special Master (Smith)	\$12,500.00
22-0100	Action Electric, Inc.	WRF Main electrical breaker replacement	\$6,950.00
22-0101	SILegacy Floor Finishing LLC	Chateau Grille carpet replacement	\$12,000.00
22-0105	Turf Star, Inc.	Replace 2000 Toro Spreader #462	\$13,355.25
22-0112	E-Z-Go Textron	Winter service and inspection of 58 gas carts	\$8,500.00
PO Number	Vendor	Description	PO Amount
22-0113	Silver State International	Replacement Radiator Standby Generator SPS#1	\$7,789.00
22-0114	LSC Transportation Consultants, Inc.	Effluent Export Pipeline Project – Initial traffic assistance impacting SR 28	\$2,640.00

**Public Records Requests**

Following are the public records requests from September 8, 2021 to October 21, 2021

Date Requested	By Whom	Subject	Date Responded	Status/Comments
07/12/2021	Katz, Aaron	Raftelis Report Details	09/30/2021	Complete – Final Raftelis Report in Board packet
07/26/2021	Katz, Aaron	La Crosse Tournament, Taste of Incline and Unknown Fashion Show	09/07/2021	La Crosse Tournament documents – COMPLETE (07/29/2021) Unknown Fashion Show is Republican Women – COMPLETE (09/07/2021)
08/20/2021	Dobler, Cliff	E-Mails between Derrick Aaron and Director of Finance		Anticipate to complete NLT 10/29/2021
09/06/2021	Dobler, Cliff	LGIP Statements	Unknown	Complete – sent by PN under separate cover
09/08/2021	Katz, Aaron	Sept. 2021 IVGID Quarterly	09/08/2021	Complete
09/09/2021	Katz, Aaron	Ad Valorem Exemptions	09/13/2021	Complete
09/12/2021	Schmitz, Sara	Change Orders (6) for the Tennis Center	09/13/2021	Complete
09/19/2021	Holderer, Gayle	Two documents – Resolution and another authority document (beaches)	09/20/2021	Complete
09/26/2021	Dobler, Cliff	Lumos and Associates (Mtn Golf Course Cart Paths)	10/04/2021	Complete
10/01/2021	Dobler, Cliff	Investment Earnings transactions – 07012018 to 06302020	10/06/2021	Complete
10/01/2021	Katz, Aaron	Champ Golf EVCS		Due 10/28/2021
10/02/2021	Katz, Aaron	Diamond Peak sponsorship in No. and So. California ski shows	10/04/2021	Complete
10/02/2021	Katz, Aaron	Use of the Chateau by Toccata (more)	10/04/2021	Event performance response
10/02/2021	Katz, Aaron	Taste of Incline		They have until 10/26 to submit their financials
10/02/2021	Katz, Aaron	Rotary's Best Ball for a Cause	10/20/2021	Complete
10/04/2021	Dobler, Cliff	Reno Tahoe Geo Associates Contract (Mtn Golf Course Cart Paths)	10/04/2021	Complete
10/04/2021	Schmitz, Sara	Geotechnical report for the Mountain Golf Cart Paths and the contract executed for contract management of the project	10/04/2021	Complete



Date Requested	By Whom	Subject	Date Responded	Status/Comments
10/04/2021	Holderer, Gayle	Following up to 09/19/2021 Request	10/05/2021	Complete
10/04/2021	Schmitz, Sara	Daily Field Reports and Material Test Reports (Reno Tahoe Geo Associates)	10/05/2021 10/05/2021	Daily field reports sent Material test reports sent
10/09/2021	Katz, Aaron	Job Description: Public Works Contract Administrator	10/12/2021	Complete
10/10/2021	Katz, Aaron	Underwood Time Records, etc.		Due 10/28/2021
10/11/2021	Heirschberg, Stan	Mountain Golf Course Cart Paths	10/19/2021	Complete
10/11/2021	Schmitz, Sara	Payments made to FW Carson on Mountain Golf Course Cart Path, Phase 1	10/12/2021	Complete
10/11/2021	Schmitz, Sara	EZGo Proposal	10/12/2021	Complete
10/11/2021	Katz, Aaron	Labor Costs for Champ Golf Carts	10/20/2021	Complete
10/12/2021	Alexander Jr., Mark	Project 3241LI2001  Project 2299DI1702	10/19/2021	In progress – having trouble accessing via iPad  Due 10/28/2021
10/12/2021	Abel, Mike	TSK Architectural		Due 10/18/2021
10/13/2021	Abel, Mike	Compaction Reports – Reno Tahoe Geo Associates	10/13/2021	Complete
10/13/2021	Dobler, Cliff	Lumos Reports	10/20/2021	Complete
10/13/2021	Dobler, Cliff	Invoices for parts for maintenance of golf carts at Champ	10/20/2021	Complete
10/14/2021	Abel, Michael	Emails: Winquest, Underwood, Nelson (Carson, Cruz, Lumos)		Due date 10/29/2021
10/15/2021	Katz, Aaron	Follow Up on Ski Shows	10/15/2021	Complete
10/19/2021	Dobler, Cliff	Note 15 of 2020 CAFR	10/21/2021	Complete
10/20/2021	Katz, Aaron	Rotary's Best Ball event – Donations and F&B Information	10/20/2021	Complete
10/21/2021	Dobler, Cliff	Burnt Cedar Pool Costs		Due date 10/28/2021

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				For the Fourth Quarter - Fiscal Year Ending June 30, 2021							Fiscal Year Expenditures As of 6/30/21	Variance	BoT 9/30 Status	Updated Status	Recommended Carry-forward	
	DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Current Year Budgeted	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020/21 Adjusted Budget							
<b>General Fund:</b>																	
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000						15,000		15,000			Postponed		
District Wi-Fi Installation Update	1213CE1501	60,000		40,000						40,000		16,382	23,618	Completed			
District Communication Radios	1213CE1701	6,000		6,000						6,000		5,827	173	Completed	Expense		
District Wide Update to Voice Over Internet Phone System	1213CE1901	60,000		60,000						60,000		55,996	4,004	Completed			
IT Infrastructure	1213CO1505	91,800		91,800			(33,700)			58,100		0	58,100	Completed			
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	97,050		97,050						97,050		57,053	39,997	On-going	Expense		
Microsoft Office Licenses	1213CO1803	9,300		9,300			(9,300)							Re-allocation			
Windows Server Operating System	1213CO1804	14,000		14,000			43,000			57,000		56,547	453	Completed			
Admin Roof Repairs	1099BD1501	12,000		12,000						12,000			12,000	Delayed			
Pavement Maintenance - Administration Building	1099LI1705	5,000		5,000						5,000		700	4,300	On-going	Expense	4300	
Human Resources Management and Payroll Processing	1315CO1801	300,000	300,000							300,000		237,353	62,647	In Progress	Multi-Year	(12,353)	
<b>Total General Fund</b>		<b>\$ 670,150</b>	<b>\$ 300,000</b>	<b>\$ 350,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,150</b>	<b>\$ -</b>	<b>\$ 429,458</b>	<b>\$ 220,692</b>			<b>\$ (6,053)</b>	
<b>Utility Fund:</b>																	
Arc Flash Study - Utilities	2097BD2001	60,000		60,000						60,000		44,839	15,161	Completed	Expense		
Public Works Billing Software Replacement	2097CO2101	10,000		10,000						10,000			10,000	Delayed		10,000	
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	145,000		25,000						25,000		21,874	3,126	On-going	Expense	3,000	
Water Reservoir Safety and Security Improvements	2097DI1701	250,000	389,396	200,000		(3,505)				585,891		518,815	67,076	In Progress	On-going	67,000	
2011 Chevrolet Service Truck #647 Treatment	2097LI1749	45,000		45,000						45,000		43,036	1,964	Completed			
2004 9' Western Snow Plow #542A	2097LE1723					9,000				9,000				Completed			
2004 GMC 1-Ton Flatbed #542 Pipeline Dept	2097LI1746					48,000				48,000		52,983	(4,983)	Completed			
1996 Peterbilt Dump Truck #299	2097HV1754					75,000				75,000		70,808	4,192	Completed			
Pavement Maintenance, Utility Facilities	2097LI1401					22,763				22,763		17,900	4,863	On-going	Expense		
<b>Utility Shared Projects</b>		<b>510,000</b>	<b>389,396</b>	<b>340,000</b>		<b>151,258</b>				<b>880,654</b>		<b>778,955</b>	<b>101,699</b>			<b>80,000</b>	
Water Pumping Station Improvements	2299DI1102	70,000		70,000						70,000		46,999	23,001	In Progress	On-going	23,000	
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000						55,000		48,818	6,182	On-going	Expense	6,000	
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000		85,000						85,000			85,000	Delayed	(Completed FY21/22)	85,000	
Burnt Cedar Water Disinfection Plant Improvements	2299DI1204	25,000		25,000						25,000		7,347	17,653	In Progress	On-going	17,653	
Watermain Replacement - Marks Peak Road vicinity	2299WS1704	990,000		990,000			(353,910)			636,090		588,790	47,300	Completed			
Watermain Replacement - Slott Pk Ct	2299WS1706						45,000			45,000		28,575	16,425	In Progress	Delayed	16,425	
Leak Study RZ - 14 inch Street	2299WS1801													In Progress	Completed		
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	200,000	175,000				1,072			176,072		174,344	1,728	In Progress	Delayed	174,344	
Unallocated Capital Project Funding								308,910		308,910			308,910				174,344
<b>Water</b>		<b>1,425,000</b>	<b>175,000</b>	<b>1,225,000</b>		<b>1,072</b>		<b>308,910</b>		<b>1,401,072</b>		<b>722,257</b>	<b>678,815</b>			<b>322,422</b>	
Effluent Export Pipeline Project	2524SS1010	2,000,000	11,586,890	2,000,000				(11,586,890)		2,000,000		110,790	1,889,210	Multi-Year	Multi-Year/In Progress	339,210	
Effluent - Pond Lining	2599SS2010													In Progress	Multi-Year/In Progress		
Building Upgrades Water Resource Recovery Facility	2599BD1105	80,000		80,000						80,000		52,726	27,274	In Progress	Completed		
Sewer Pumping Station Improvements	2599DI1104	70,000		70,000						70,000		48,263	21,737	In Progress	On-going		
Sewer Pump Station #1 Improvements	2599DI1703	650,000	390,866	650,000		(616)				1,040,250		1,225	1,039,025	Delayed		1,039,025	
Water Resource Recovery Facility Improvements	2599SS1102	125,000		125,000						125,000		102,149	22,851	In Progress	Completed		
Wetlands Effluent Disposal Facility Improvements	2599SS1103	16,500		16,500						16,500		16,340	160	Completed	Expense		
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	80,000		80,000						80,000		69,270	10,730	On-going		10,730	
WRRF Aeration System Improvements	2599SS1707	1,766,500	1,598,524			(161,783)				1,436,741		1,405,669	31,072	Completed	Completed		
<b>Sewer</b>		<b>4,771,500</b>	<b>13,576,280</b>	<b>3,021,500</b>		<b>(162,399)</b>		<b>(11,586,890)</b>		<b>4,648,491</b>		<b>1,806,432</b>	<b>3,042,059</b>			<b>1,388,965</b>	
<b>Total Utility Fund</b>		<b>\$ 6,706,500</b>	<b>\$ 14,140,676</b>	<b>\$ 4,586,500</b>	<b>\$ -</b>	<b>\$ (10,069)</b>	<b>\$ -</b>	<b>\$ (11,586,890)</b>	<b>\$ 7,130,217</b>	<b>\$ 3,307,644</b>	<b>\$ 3,622,573</b>					<b>\$ 1,791,387</b>	
<b>Internal Service:</b>																	
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722	5,000		5,000						5,000			5,000				
<b>Total Internal Service</b>		<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>			<b>\$ -</b>	
<b>Championship Golf Course:</b>																	
Champ Golf Exterior Ice-maker Replacement	3141FF1804	10,500		10,500						10,500		7,556	2,944		Expense		
Championship Golf Course Bear Boxes	3141FF1903	6,000		6,000						6,000		5,845	155	Completed	Expense		
Irrigation Improvements	3141GC1103	15,000	5,000	15,000		943				20,943		18,714	2,229	Completed	Expense		
Maintenance Building Drainage, Washpad and Pavement	3141GO1501	700,000		700,000			(121,567)			578,433		548,259	30,175	Completed			
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	55,000		55,000						55,000		48,394	6,606	Completed	Expense		
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	62,500		62,500						62,500		2,525	59,975	In Progress	Delayed	59,975	
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	378,000		378,000						378,000			378,000	Delayed		378,000	
2006 Carryall Club Car #589	3142LE1737	13,000		13,000						13,000			13,000	In Progress			
2006 Carryall Club Car #590	3142LE1738	13,000		13,000						13,000			13,000	In Progress			
2006 Carryall Club Car #591	3142LE1739	13,000		13,000						13,000			13,000	In Progress			
2016 Bar Cart #724	3142LE1741	17,000		17,000						17,000			17,000	Delayed			
2016 Bar Cart #725	3142LE1742	17,000		17,000						17,000			17,000	Delayed			
Replacement of 2010 John Dere 8500 #841	3142LE1760		92,000							92,000			92,000	Delayed		92,000	
Driving Range Nets	3143GC1201	90,000		90,000						90,000		96,000	(6,000)	Completed			
2008 Planair HD50 #616	3197LE1731	38,000		38,000						38,000		27,000	11,000	Completed			
2017 TORO Precore B64 Aerator #747	3197LE1735	28,000		28,000						28,000		28,596	(596)	Completed			
2017 Deep Time Aerator #763	3197LE1752	27,000		27,000						27,000		27,102	(102)	Completed			
Graden Sand Injection Verticutter	3197LE1902	18,500		18,500						18,500		16,450	2,050	Completed			
2017 TORO Precore B64 Aerator #756	3197LE2004	33,500		33,500						33,500		34,453	(953)	Completed			
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	21,827							21,827			21,827	Completed		21,827	
Unallocated Capital Project Funding								121,567		121,567			121,567				
<b>Total Championship Golf Course</b>		<b>\$ 1,565,000</b>	<b>\$ 118,827</b>	<b>\$ 1,535,000</b>	<b>\$ -</b>	<b>\$ 943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,654,770</b>	<b>\$ 860,893</b>	<b>\$ 793,877</b>					<b>\$ 551,802</b>	
<b>Mountain Golf Course:</b>																	
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	15,000	8,000		(1,436)				21,564		19,513	2,051	Completed	Expense		
Irrigation Improvements	3241GC1404	43,000	18,000			47				18,047		17,806	241	Completed	Expense		
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	268,000	113,985							113,985			113,985	In Progress			
Mountain Golf Course Cart Path Retaining Walls	3241LI1704													Expense			
Mountain Golf Cart Path Replacement	3241LI1903	165,000	166,395							166,395		89,946	77,450	Multi-Year	Multi-Year/In Progress	77,449	
2016 Bar Cart #726	3242LE1726	20,000		20,000						20,000			20,000	Delayed			
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	6,000		6,000						6,000		1,100	4,900	On-going	Ongoing/Expense	4,900	
<b>Total Mountain Golf Course</b>		<b>\$ 530,000</b>	<b>\$ 313,380</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ (1,389)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 345,991</b>	<b>\$ 127,365</b>	<b>\$ 218,626</b>					<b>\$ 82,349</b>	

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				For the Fourth Quarter - Fiscal Year Ending June 30, 2021							Fiscal Year Expenditures As of 6/30/21	Variance	BoT 9/30 Status	Updated Status	Recommended Carry-forward
	PROJECT #	Original Budget	Carry Forward	Current Year Budgeted	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020/21 Adjusted Budget							
<b>Chateau:</b>																
Chateau - Replace Carpet	3350BD1103															
Resurface Patio Deck - Chateau	3350BD1302	36,000		36,000						36,000	17,300	18,700	Completed	Expense		
Replace Air Walls Chateau	3350BD1704	56,500		56,500						56,500	3,150	53,350	Completed			
Retrofit Chateau Ventilation Ducts	3350ME2001	7,500		7,500						7,500	6,600	900	Completed	Expense		
Caterina Kitchen Equipment	3350FF1204										(3,288)	3,288	Completed	Expense		
		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 23,762	\$ 76,238				\$ -
<b>Diamond Peak Ski Resort:</b>																
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	15,000	25,000	15,000						40,000	-	40,000	Delayed			40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	55,000		55,000						55,000	34,793	20,207	In Progress	Expense		
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	25,000	239,864	25,000		(9,680)				255,184	199,720	55,464	Completed			
Ridge Ski Lift Maintenance and Improvements	3462HE1903	45,000		45,000						45,000	33,450	11,550	Completed			
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,000		16,000						16,000	14,452	1,549	Completed			
2013 Yamaha Rhino (ATV) #674	3464LV1732	21,000		21,000						21,000	-	21,000	In Progress			
Replace Ski Rental Equipment	3468RE0002	200,000	335,000	200,000						535,000	-	535,000	In Progress			514,840
Replace 2010 Shuttle Bus #635	3469HE1739	140,000		140,000						140,000	-	140,000	Delayed			
Replace 2010 Shuttle Bus #636	3469HE1740	140,000		140,000						140,000	-	140,000	Delayed			
Pavement Maintenance, Diamond Peak and Ski Way	3469L11105	25,000		25,000						25,000	21,335	3,665	On-going	Expense		
Ski Way and Diamond Peak Parking Lot Reconstruction	3469L11805	300,000	220,000	300,000		8,320				528,320	19,500	508,820	Delayed			500,000
Ski Area Master Plan Update and Summer Activities Assessment	3499BD1399															
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	55,000		55,000						55,000	-	55,000	Delayed			55,000
Arc Flash Study - Ski	3499BD2002	20,000		20,000						20,000	13,600	6,400	Completed	Expense		
Ecommerce/Middleware Software	3499CE1909	202,000	202,000							202,000	100,000	102,000	Completed			
Replace Staff Uniforms	3499OE1205	135,000		135,000						135,000	-	135,000	In Progress			135,000
Ski Master Plan Implementation (Entitlements)	3653BD1501	750,000	450,000						(400,000)	50,000	47,240	2,760	Delayed	Expense		
<b>Total Diamond Peak</b>		\$ 2,144,000	\$ 1,471,864	\$ 1,192,000	\$ -	\$ (1,360)	\$ -	\$ -	\$ (400,000)	\$ 2,262,504	\$ 439,610	\$ 1,822,895				\$ 1,244,840
<b>Parks:</b>																
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	13,940		13,940						13,940	4,730	9,210	Delayed	Expense		
Rosewood Creek Foot Bridges	4378BD1705	8,000		8,000						8,000	11,068	(3,068)	Completed			
Preston Field Retaining Wall Replacement	4378BD1801	10,000		10,000						10,000	6,573	3,427	On-going	Expense		
<b>Village Green Restroom drainage Improvements</b>	4378BD1901															
2008 JD Pro-Gator #624	4378LE1731	36,000		36,000						36,000	35,170	830	Completed			
2015 Ball Field Groomer #706	4378LE1742	24,000		24,000						24,000	-	24,000	Delayed			24,000
Maintenance, East & West End Parks	4378L11207	7,000		7,000						7,000	3,110	3,890	In Progress	Expense		
Pavement Maintenance, Village Green Parking	4378L11303	7,500		7,500						7,500	100	7,400	Delayed	On-going/Expense		
Pavement Maintenance, Preston Field	4378L11403	5,000		5,000						5,000	1,630	3,370	In Progress	Completed/Expense		
Pavement Maintenance, Overflow Parking Lot	4378L11602	5,000		5,000						5,000	100	4,900	Delayed	On-going/Expense		
Pump Track	4378L11604										250	(250)		Expense		
Pavement Maintenance - Incline Park	4378L11802	3,500		3,500						3,500	1,050	2,450	Delayed	On-going/Expense		
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	45,000		45,000						45,000	43,623	1,377	Completed			
Replace Playgrounds - Preston	4378RS1601	7,500		7,500						7,500	-	7,500	Delayed			
Incline Park Facility Renovations (Net of Grants)	4378L11803										86,005	(86,005)	Prior Year	Expense		
2003 1-Ton Service Truck #520	4378LV1736									43,063	43,063	10	Prior Year	Added (Prior Year)		24,000
<b>Total Parks</b>		\$ 172,440	\$ -	\$ 172,440	\$ -	\$ 43,063	\$ -	\$ -	\$ -	\$ 215,503	\$ 236,472	\$ (20,969)				\$ 24,000
<b>Tennis:</b>																
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	26,000		26,000						26,000	-	26,000	Delayed			
Tennis Center Renovation	4588BD1604		996,630							996,630	854,440	142,190	Completed			
Pavement Maintenance, Tennis Facility	4588L11201	5,000		5,000						5,000	-	5,000	Delayed	On-going		
Resurface Tennis Courts 8-9-10-11	4588RS1401	17,600		17,600			(17,600)			-	-	-				
Tennis Center Pickle Ball Court Conversion	4588RS2101						17,600			17,600	17,600	-	Completed	Expense		
<b>Total Tennis</b>		\$ 48,600	\$ 996,630	\$ 48,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,045,230	\$ 872,040	\$ 173,190				\$ -
<b>Recreation Center:</b>																
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	170,000		170,000						170,000	45,067	124,933	In Progress			124,933
Pavement Maintenance, Recreation Center Area	4884L11102	62,500		62,500						62,500	63,006	(506)	Completed	Expense		
Fitness Equipment	4886LE0001	45,000		45,000						45,000	45,481	(481)	Completed			
Rec Center Locker Room Improvements	4899FF1202	60,000		60,000						60,000	65,807	(5,807)	In Progress			
Recreation Center Elevator Modernization	4899ME2001	97,500		97,500						97,500	87,581	9,919	Completed			
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	20,000		20,000						20,000	8,870	11,130	Completed			
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502						24,200			24,200	24,200	-	Completed	Expense		
<b>Total Recreation Center</b>		\$ 455,000	\$ -	\$ 455,000	\$ -	\$ 24,200	\$ -	\$ -	\$ -	\$ 479,200	\$ 340,112	\$ 139,088				\$ 124,933
<b>Community Services Administration:</b>																
Arc Flash Study - Community Services	4999BD2001	10,000		10,000						10,000	7,000	3,000	In Progress	In Progress/Expense		3,000
Web Site Redesign and Upgrade	4999OE1399	80,000		80,000						80,000	-	80,000	Delayed			80,000
<b>Total Community Services Administration</b>		\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 7,000	\$ 83,000				\$ 83,000
<b>Beach:</b>																
Burnt Cedar Swimming Pool Improvements	3970BD2601	225,000		225,000		1,258,289				1,483,289	1,226,710	256,579	In Progress			256,579
Pavement Maintenance, Ski Beach	3972BD1301	6,000		6,000						6,000	1,200	4,800	On-going	On-going/Expense		
Beaches Playscale and Retaining Wall Enhancement and Replacement	3972BD1501	55,000		55,000						55,000	-	55,000	Delayed			55,000
Burnt Cedar Dumpster enclosure	3972BD1707	35,000		35,000						35,000	5,860	29,140	Delayed			29,140
Beach Furnishings	3972FF1204	7,000		7,000						7,000	6,535	465	Completed	Expense		
Pavement Maintenance, Incline Beach	3972L11201	6,500		6,500						6,500	4,700	1,800	On-going	On-going/Expense		
Pavement Maintenance, Burnt Cedar Beach	3972L11202	12,500		12,500						12,500	200	12,300	On-going	On-going/Expense		12,300
Replace Playgrounds - Beaches	3972RS1701	7,500		7,500						7,500	-	7,500	On-going			
Incline Beach Facility Replacement	3973L11302	100,000		100,000						100,000	-	100,000	Delayed			100,000
<b>Total Beach</b>		\$ 454,500	\$ -	\$ 454,500	\$ -	\$ 1,258,289	\$ -	\$ -	\$ -	\$ 1,712,789	\$ 1,245,205	\$ 467,584				\$ 453,019
<b>District-wide Total</b>		\$ 12,941,190	\$ 17,341,377	\$ 9,023,190	\$ -	\$ 1,313,677	\$ -	\$ (11,986,890)	\$ -	\$ 15,691,354	\$ 7,889,560	\$ 7,801,795				\$ 4,347,277

## 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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