

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT 893 Southwood Boulevard Incline Village Nevada, 89451

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Serving the communities of Incline Village and Crystal Bay, Nevada

Page: ___1__ Schedule 1

Nevada Department of Taxation 1550 College Parkway, Suite 115 Carson City, NV 89706-7937

Incline Village General Improvement District herewith submits the tentative budget for the
fiscal year ending June 30, 2023
This budget contains1 funds, including Debt Service, requiring property tax revenues totaling \$ \
The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed If the final computation requires, the tax rate will be lowered.
This budget contains 1 governmental fund types with estimated expenditures of \$ 7,773,405 and 4 proprietary funds with estimated expenses of \$ 44,276,647
Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).
CERTIFICATION APPROVED BY THE GOVERNING BOARD
Paul Navazio (Print Name) Director of Finance (Title)
certify that all applicable funds and financial operations of this Local Government are listed herein
Signed: Michaela Tonking/solv
Dated: <u>5/31/724</u>
Phone: (832)775-1365
SCHEDULED PUBLIC HEARING: (Must be held from May 16, 2022 to May 31, 2022 this year)
Date and Time: 5/26/22 6:00 PM Publication Date: May 13 & May 20, 2022
Place: 893 Southwood Blvd, Incline Village NV 89451

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government	40.8	40.7	43.4
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	182.2	190.2	187.3
Community Support			0.10
TOTAL GENERAL GOVERNMENT	223.0	230.9	230.7
Utilities	35.2	37.5	40.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	258.2	268.4	270.9

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	1,817,882,343	1,902,632,649	1,967,556,463
Net Proceeds of Mines TOTAL ASSESSED VALUE	1,817,882,343	1,902,632,649	1,967,556,463
TAX RATE			
General Fund Special Revenue Funds	0.1311	0.1328	0.1296
Capital Projects Funds			
Debt Service Funds Enterprise Fund			
Other			
			,,
TOTAL TAX RATE	0.1311	0.1328	0.1296

^{*} Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available

Incline Village General Improvement District	
(Local Government)	_

SCHEDULE S-2 - STATISTICAL DATA

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PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2022-2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE {(1) X (2)/100}	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to			E(1) 11 (=)1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(4,5,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	((0) (1))	
Revenue Limitations	0.1249	1,967,556,463	2,457,478	0.1249	2,457,478	540,860	1,916,618
B. PROPERTY TAX Outside Revenue Limitations; Net Proceeds of Mines					xxxxxxxxxxxx		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
1. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Olher:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0047	1,967,556,463	91,671	0,0047	91,671		91,671
M. SUBTOTAL A, C, L	0.1296	1,967,556,463	2,549,149	0.1296	2,549,149	540,860	2,008,289
N, Debt							
O. TOTAL M AND N							2,008,289

 Incline Village General Improvement District	

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for	Incline Village General Improvement District	
	(Local Government)	_

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	6,032,689	1,821,440	2,008,289	13	1,606,673	-	` ,	11,469,091
	,	,						
DEBT SERVICE								
Subtotal Governmental Fund Types,	6,032,689	1,821,440	2,008,289	13	1,606,673	_	-	11,469,091
Expendable Trust Funds	0,002,000	(,04.,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -	.,,-			` ` `
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	xxxxxxxxxxx				xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

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Last Revised 5/27/2022

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget Summary for	Incline Village General Improvement District
	(Local Government)

				SERVICES, SUPPLIES		CONTINGENCIES AND USES			
GOVERNMENTAL FUNDS AND				AND		OTHER THAN			
EXPENDABLE TRUST FUNDS		SALARIES		OTHER	CAPITAL	OPERATING	OPERATING		Į
		AND	EMPLOYEE	CHARGES	OUTLAY	TRANSFERS	TRANSFERS	ENDING FUND	
FUND NAME		WAGES	BENEFITS	**	***	OUT	OUT	BALANCES	TOTAL
	•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-	2,842,293	1,437,169	1,760,943	633,000	1,100,000	-	5,398,813	13,172,218
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TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,842,293	1,437,169	1,760,943	633,000	1,100,000	_	5,398,813	13,172,218

* FUND TYPES: R - Special Revenue

C - Capital Projects D - Debt Service

T - Expendable Trust

** Include Debt Service Requirements in this column

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SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for	Incline Village General Improvement District
	(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRA	NSFERS OUT(6)	NET INCOME (7)
Utilities Fund	E	14,526,393	14,022,581	1,041,688	73,728	-		1,471,772
Community Services Fund	E	24,404,900	24,398,051	25,704,082	6,157	-	_	25,704,774
Beach Fund	E	3,180,730	2,324,335	11,400	70		-	867,725
Internal Services Fund	l	3,467,103	3,451,725	(456)		-		14,922
							,	
TOTAL		45,579,126	44,196,692	26,756,714	79,955	-	-	28,059,193

* FUND TYPES: E - Enterprise

I - Internal Service

N - Nonexpendable Trust

** Include Depreciation

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FORM 4404LGF Last Revised 5/27/2022

	(1)	(2)	(3) BUDGET YEAR EI	(4) NDING 08/30/23
	ACTUAL PRIOR	ESTIMATED CURRENT	BODGET TEAR EI	NDING 00/30/23
REVENUES	YEAR ENDING 6/30/2021	YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes:	4 700 040	4.849.848		0.000.000
Property Tax Personal Property Tax	1,760,049 52,909	1,948,610 47,342	2,008,289 12,480	2,008,289 12,480
Subtotal Taxes:	1,812,958	1,995,952	2,020,769	2,020,769
Intergovernmental:				
Consolidated Tax (CTX)	1,629,192	1,699,771	1,821,440	1,821,440
LGTA Tax	259,256	249,000	258,965	258,965
State Grants	-			
Subtotal Intergovernmental:	1,888,448	1,948,771	2,080,405	2,080,405
Miscellaneous:				
Investment Income	68,489	10,257	13,308	13,308
Other	253,315	1,602	2,520	2,520
Central Service Cost Allocation Subtotal Other:	1,335,748 1,657,552	1,402,547 1,414,406	1,859,661 1,875,489	1,319,400 1,335,228
SUBTOTAL REVENUE ALL SOURCES OTHER FINANCING SOURCES	5,358,958	5,359,129	5,976,663	5,436,402
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	5,358,958	5,359,129	5,976,663	5,436,402
BEGINNING FUND BALANCE	4,630,149	5,730,560	6,032,689	6,032,689
Prior Period Adjustments Residual Equity Transfers				
Residual Equity Transfers		-		
TOTAL BEGINNING FUND BALANCE	4,630,149	5,730,560	6,032,689	6,032,689
TOTAL AVAILABLE RESOURCES	9,989,107	11,089,689	12,009,352	11,469,091

Incline Village General Improvement District (Local Government) SCHEDULE B - GENERAL FUND

> Page: 7 Schedule B-9

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
		ESTIMATED		
EXPENDITURES BY FUNCTION	ACTUAL PRIOR	CURRENT		
AND ACTIVITY	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
4 miles 4 - 11	6/30/2021	6/30/2022	APPROVED	APPROVED
GENERAL GOVERNMENT				, ,
General Administration				
Salaries and Wages	101,209	43,593	55,528	55,312
Employee Benefits	21,329	22,495	31,091	31,289
Services and Supplies	442,712	557,952	697,252	735,523
Contingency	-	-	100,000	100,000
Transfers Out			100,000	1,000,000
Subtotal General Administration	565,250	624,040	983,871	1,922,124
General Manager				
Salaries and Wages	260,346	332,644	423,714	428,796
Employee Benefits	118,331	144,363	199,531	203,528
Services and Supplies	18,879	46,502	58,112	57,027
Subtotal General Manager	397,556	523,508	681,357	689,351
Trustees				
Salaries and Wages	105,084	70,658	90,002	93,582
Employee Benefits	33,542	23,280	32,176	33,896
Services and Supplies Subtotal Trustees	5,096	90,592	113,210	108,840
Accounting	143,722	184,530	235,388	236,318
Salaries and Wages	550.064	054400		200 500
Employee Benefits	550,351	654,160	833,254	832,534
Services and Supplies	253,759	303,335	419,255	423,009
Subtotal Accounting	56,836	64,894	81,095	79,865
Information Services & Technology	860,946	1,022,388	1,333,604	1,335,408
Salaries and Wages	421,640	444 540	ECC 20A	F07.640
Employee Benefits	206.407	444,649 212,616	566,384	567,613
Services and Supplies	312,877	392,259	293,868 509,691	296,900 504,809
Subtotal Information Services	940.924	1,049,524	1,369,943	1,369,322
Risk Management	340,324	1,043,324	1,303,340	1,309,322
Salaries and Wages	83,270	81,974	104,417	104,653
Employee Benefits	43,628	37,402	51,695	52,237
Services and Supplies	10,417	21,886	27,350	26,400
Subtotal Human Resources	137,315	141,262	183,462	183,290
Human Resources			, , , , , , , , , , , ,	100,200
Salaries and Wages	420,291	478.343	609,303	610,628
Employee Benefits	222,245	224,413	310,173	313,450
Services and Supplies	22,551	74,487	93,084	88,569
Subtotal Human Resources	665,087	777,244	1,012,560	1,012,647
Heatly & Wellness				
Salaries and Wages	10,870	30,782	39,209	39,292
Employee Benefits	4,377	18,467	25,524	25,720
Services and Supplies	971	18,025	22,525	21,210
Subtotal Health & Wellness	16,218	67,273	87,258	85,222
Communications				
Salaries and Wages	94,665	86,066	109,629	109,883
Employee Benefits	54,106	40,894	56,522	57,140
Services and Supplies	16,880	111,186	138,945	138,700
Subtotal Communications	165,651	238,146	305,096	305,723
Capital Outlay				
General Government	92,485	32,500	418,000	633,000
Information Services & Technology	36,040	242,500	-	
Human Services	237,353	154,085	-	•
Subtotal Capital Outlay	365,878	429,085	418,000	633,000
FUNCTION SUBTOTAL	4,258,547	5,057,000	6,610,539	7,773,405

Incline Village General Improvement District
(Local Government)
SCHEDULE B - GENERAL FUND

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	(1)	(2)	(3)	(4)
		ESTIMATED -	BUDGET YEAR I	ENDING 06/30/23
EXPENDITURES BY FUNCTION	ACTUAL PRIOR	CURRENT		
AND ACTIVITY	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2021	6/30/2022	APPROVED	APPROVED
PAGE FUNCTION SUMMARY	0.00.2021	0,00,2022	ALLINOVED	AFFROVED
GENERAL GOVERNMENT SUMMARY				
Salaries and Wages	2,047,726	2,222,868	2,831,440	2,842,293
Employee Benefits	957,724	1,027,264	1,419,835	1,437,169
Services and Supplies	887,219	1,377,783	1,741,264	1,760,943
Capital Outlay	365,878	429,085	418,000	633,000
Sch B-10 Functin Subtotal	4,258,547	5,057,000	6,410,539	6,673,405
TOTAL EXPENDITURES - ALL FUNCTIONS	4,258,547	5,057,000	6,410,539	6,673,405
OTHER USES:				
CONTINGENCY (Not to exceed 3% of	-	-	100,000	100,000
Total Expenditures all Functions) Transfers Out (Schedule T)	_		100,000	1,000,000
			100,000	1,000,000
				·
TOTAL EXPENDITURES AND OTHER USE	4,258,547	5,057,000	6,610,539	7,773,405
ENDING FUND BALANCE:	5,730,560	6,032,689	5,398,813	3,695,686
	0,700,000	0,00,2005	3,350,013	3,050,066
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	9,989,107	11,089,689	12,009,352	11,469,091

Incline Village General Improvement District (Local Government) SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE GENERAL FUND - ALL FUNCTIONS

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	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR	ESTIMATED CURRENT		
REVENUES	YEAR ENDING 6/30/2021	YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services	0/00/2021	Oroorzozz	AFFROVED	AFFROVED
Championship Golf Course	3,214,950			
Mountain Golf Course	809,745			
Facilities (Chateau & Aspen Grove)	790,683			
Ski	10,206,918			
Community Programming	1,014,837			
Parks	22,350			
Tennis	156,631			
Recreation Administration	(123,602)			
Subtotal Chargesd for Services	16,092,512			
Facility Fee	,			
Championship Golf Course	33,019			
Mountain Golf Course	222,882			
Facilities (Chateau & Aspen Grove)	41,275			
Ski	(1,650,784)			
Community Programming	1,229,835			
Parks	734,600			
Tennis	115,555			
Recreation Administration	1,009,230			
Subtotal Facility Fees	1,735,612			
Other miscellaneous				
Operating Grants	17,000			
Investment income	4,471			
Sale of Assets	52,250			
Interfund services (green spaces)	91,769			
Intergovernmental (IV high school fields)	36,997			
Miscellaneous other & Cell Tower Leases	119,697			
Capital Grants	- 1			
Insurance proceeds				
Subtotal Other Miscellaneous	322,184			
Subtotal	18,150,308			
OZUED EINOMONO CONTRACTO				
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	-			
BEGINNING FUND BALANCE	45 000 040			
DEGINATING FUND BALANCE	15,280,913			
Prior Period Adjustments	(4.007.400)			
Prior Period Adjustments Residual Equity Transfers	(1,637,400)			
nesidual Equity Transiers	-	.,		
TOTAL BEGINNING FUND BALANCE	40.040.040			
TO TAL BEGINNING FUND BALANCE	13,643,513			
TOTAL AVAILABLE DEDOUGLOSS				
TOTAL AVAILABLE RESOURCES	31,793,821			

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Community Services Special Revenue Fund

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	/1\	(2)	(2)	<u>.</u>
	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/23
		ESTIMATED		
	ACTUAL PRIOR	CURRENT		
EXPENDITURES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
Championship Golf Course	6/30/2021	6/30/2022	APPROVED	APPROVED
Salaries and Wages	1,170,676			
Employee Benefits	349,938			
Services and Supplies	1,821,891			
Capital Outlay	-			
Subtotal Championship Golf Course Mountain Golf Course	3,342,505			
Salaries and Wages	346,777			
Employee Benefits	112,455			
Services and Supplies	554,768	· · · · · · · · · · · · · · · · · · ·		
Capital Outlay	•			
Subtotal Mountain Golf Course	1,014,000			
Facilities (Chateau and Aspen Grove) Salaries and Wages	200.047			
Employee Benefits	329,647 155,209			
Services and Supplies	520,861			
Capital Outlay	-			
Subtotal Facilities	1,005,717	*		
Ski				
Salaries and Wages Employee Benefits	2,740,266			
Services and Supplies	902,189 2,961,304			
Capital Outlay	2,801,304			
Subtotal Ski	6,603,759			
Community Programming (including Rec Center				
Salaries and Wages	966,114			
Employee Benefits	274,637			
Services and Supplies Capital Outlay	697,660			
Subtotal Community Programming	1,938,411			
Parks	1,000,111			
Salaries and Wages	317,963			
Employee Benefits	76,041			
Services and Supplies Capital Outlay	364,175			
Subtotal Parks	758,179		1	
Tennis	750,175			
Salaries and Wages	129,469			
Employee Benefits	22,018			
Services and Supplies	97,573			
Capital Outlay Subtotal Tennis	- 240.060			
Community Services Administration	249,060			
Salaries and Wages	158,671			
Employee Benefits	50,263			
Services and Supplies	168,622			
Capital Outlay				
Subtotal Comm. Serv. Administration	377,556			
	077,000			
Debt Service - G.O. Revenue Supported Bond				<u> </u>
Principal	-			
Interest Subtotal Debt Service	-			
Subtotal Debt Service	-			ļ
Subtotal - Comm. Services Expenditures	15,289,187			
Transfers Out	537,835			-
Transfers Out	-			
ENDING FUND BALANCE	15,966,799			
			<u> </u>	
TOTAL COMMITMENTS & FUND BALANCE	31,793,821			

Incline	Villaga	Canaral	Improvement	Dietrio

Community Services Special Revenue Fund

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	(1)	(2)	(3) BUDGET YEAR	(3) (4) BUDGET YEAR ENDING 06/30/23	
		ESTIMATED			
	ACTUAL PRIOR	CURRENT			
<u>REVENUES</u>	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL	
	6/30/2021	6/30/2022	APPROVED	APPROVED	
Charges for Services	839,405				
Facility Fees	648,974				
Investment income	635				
Sales of capital assets	-				
Capital Grants	-				
Subtotal	1,489,014	-			
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)	-				
DECUMENDO PLANO DALLANCO					
BEGINNING FUND BALANCE	2,591,632				
Prior Period Adjustment(s)					
Residual Equity Transfers	-				
TOTAL DECUMENC SUMS ON A COS					
TOTAL BEGINNING FUND BALANCE	2,591,632				
TOTAL RESOURCES	4,080,646	-	-		
EVDENDITUDEO					
EXPENDITURES					
Salaries and Wages	800,751				
Employee Benefits	198,994				
Services and Supplies	700,677				
Capital Outley					
Capital Outlay	-				
Debt Service - G.O. Revenue Supported Bonc	 				
Principal	 				
Interest	-	**************************************			
interest.	-	·····			
	<u> </u>				
		<u> </u>			
Gubtotal	1 700 400				
OTHER USES	1,700,422				
CONTINGENCY (not to exceed 3% of	-				
total expenditures)					
Transfers Out (Schedule T)	<u> </u>				
ransiers Out (Schedule T)	-	-			
ENDING FUND BALANCE	1 200 204	-			
TOTAL TOTAL DALLATOL	2,380,224	-	-		
OTAL COMMITMENTS & SUMB DALANCE					
TOTAL COMMITMENTS & FUND BALANCE	4,080,646		-		

Incline Village General Improvement District	
Beach Special Revenue Fund	

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	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/23
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	1,500			
Capital Grants	88,505			
Facility Fee	536,571			
Subtotal	626,576	-		
OTHER FINANCING SOURCES:	320,510			
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	537,835			
Transfers from operating resources	•			
BEGINNING FUND BALANCE				
Prior Period Adjustment(s) Residual Equity Transfers	1,637,400			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	1,637,400			
TOTAL RESOURCES	2,801,811	-	-	
EXPENDITURES				
Championship Golf	860,893			
Mountain Golf	127,365			
acilities	23,762			
Ski	439,610			
Comm. Programming	340,112			
Parks	236,472			
Tennis Comm. Services Admin	872,040			
Comm. Services Admin	7,000			
· · · · · · · · · · · · · · · · · · ·				
Pubtotal				
Subtotal DTHER USES	2,907,254	-	_	
CONTINGENCY (not to exceed 3% of				
total expenditures)				
Fransfers Out (Schedule T)				
NDING FUND BALANCE	(105,443)			
TOTAL COMMITMENTS & FUND BALANCE	2,801,811			

Incline Village General	Improvement	District

Community Services Capital Projects Fund

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	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23		
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED	
Facility Fees	3,196,016				
Subtotal	3,196,016	_	_		
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T) Transfers designated from Facility Fees	-				
Transfers from operating resources	-				
BEGINNING FUND BALANCE	_	-			
Prior Period Adjustment(s)	-				
Residual Equity Transfers	-				
TOTAL BEGINNING FUND BALANCE	_	-			
TOTAL RESOURCES	3,196,016	-	_		
EXPENDITURES					
Beach	1,245,205				
Subtotal DTHER USES	1,245,205	-			
CONTINGENCY (not to exceed 3% of total expenditures)					
ransfers Out (Schedule T)	-				
NDING FUND BALANCE	1,950,811	•			
TOTAL COMMITMENTS & FUND BALANCE	3,196,016	-	-	200	

1,245,205		-	-		
 -					
 1,050,911					
 1,950,811					
 3,196,016			-		
Incline Village General Im	provement Dist	rict			
Beach Capital Pro	jects Fund				
				Page	14
				Page: _	ule B-14
				SCHEC	2010 D* 14

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/23
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Facility Fee	412,748			
	412,748			
Subtotal	412,748			
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T) Transfer of designated Facility Fees				
	, , , , , , , , , , , , , , , , , , , ,	,		
BEGINNING FUND BALANCE	-			
Prior Period Adjustment(s)				
Residual Equity Transfers			ļ	
TOTAL BEGINNING FUND BALANCE				
TOTAL BEGINNING FOND BALANCE	-			
TOTAL AVAILABLE RESOURCES	412,748	•	-	

SCHEDULE C - COMMUNITY SERVCES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: <u>15</u> Schedule C-15

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/23
EXPENDITURES AND RESERVES	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	TENTATIVE	FINAL
T	6/30/2021	6/30/2022	APPROVED	APPROVED
Type: G.O. Revenue Supportec Principal	000.075			÷
Interest	362,075			
Fiscal Agent Charges	21,097			
Reserves - increase or (decrease)	-			
Other (Specify)	_			
Subtotal	383,172	-		-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				· · · · · · · · · · · · · · · · · · ·
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	29,576			_
TOTAL COMMITMENTS & FUND BALANCE	412,748	-	-	

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: <u>16</u> Schedule C-16

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/23
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Facility Fees	7,720			
Subtotal	7,720	-	-	
OTHER FINANCING SOURCES (Specify): Transfers In (Schedule T)				
Transfer of designated Facility Fees				
BEGINNING FUND BALANCE	-			
Dries Davied Adjustments				
Prior Period Adjustment(s) Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-			
TOTAL AVAILABLE RESOURCES	7,720		. - .	
	1,720		1	

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: <u>17</u> Schedule C-15

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/23
EXPENDITURES AND RESERVES	ACTUAL PRIOR	ESTIMATED CURRENT YEAR ENDING	TENTATIVE	FINAL
EXPENDITURES AND RESERVES	YEAR ENDING 6/30/2021	6/30/2022	APPROVED	APPROVED
Type: G.O. Revenue Supportec				
Principal	5,925			
Interest	345			
Fiscal Agent Charges	-			
Reserves - increase or (decrease)				
Other (Specify)	-			
Subtotal	6,270	•	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	1,450			
TOTAL COMMITMENTS & FUND BALANCE	7,720	-		
	7,120	l		.t

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: <u>18</u> Schedule C-16

	(1)	(2)	(3) (4)		
			BUDGET YEAR EN	1DING 06/30/23	
		ESTIMATED			
	ACTUAL PRIOR	CURRENT			
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL	
	6/30/2021	6/30/2022	APPROVED	APPROVED	
OPERATING REVENUE	40.070.047	40 574 040	44.050.700	44 000 000	
Charges for Servcies	12,870,917	12,571,846	14,652,729	14,289,893	
Operating Grants	-	13,163	-		
Intergovernmental (Tahoe Water Suppliers Assoc)	-	-	156,500	160,000	
Interfund (Snow removal & work orders)		131,497	80,000	76,500	
Total Operating Revenue	12,870,917	12,716,506	14,889,229	14,526,393	
OPERATING EXPENSE	12,010,011	12,7 10,000	1 1,000,220	71,020,000	
Salaries & Wages	4,201,417	2,676,655	3,739,248	3,762,672	
Employee Benefits	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,343,054	1,866,334	1,891,008	
Cost of good sold	7,125	7,895	-	*	
Services & Supplies	2,030,189	1,918,358	3,620,999	3,733,100	
Utilities	815,167	917,999	958,691	958,691	
Legal & Audit/Professional Fees	227,259	139,147	167,050	167,050	
Central Services Costs	356,440	447,540	551,278	-	
Defensible Space	100,000	100,000	100,000	100,000	
Insurance	197,331	211,382	221,900	221,900	
Depreciation/Amortization	3,264,581	3,682,900	3,188,160	3,188,160	
Total Operating Expense	11,199,509	11,444,930	14,413,660	14,022,581	
Operating Income or (Loss)	1,671,408	1,271,576	475,569	503,812	
NONOPERATING REVENUES					
Interest Earned	33,681	17,150	41,688	41,688	
Property Taxes	-	-	-	-	
Capital Contribution		-	-	1,000,000	
Capital Grants		-	-	-	
Sales of Capital Assets	(153,379)	9,096	-	_	
Total Nonoperating Revenues	(119,698)	26,246	41,688	1,041,688	
NONOPERATING EXPENSES		20.00	70 700	70.700	
Interest Expense	96,914	89,291	73,728	73,728	
Total Nonoperating Expenses	96,914	89,291	73,728	73,728	
Net Income before Operating Transfers					
Transfers (Schedule T)			1		
In	-	- [•	
Out	-	-	-	-	
Net Operating Transfers	•		-	-	
CHANGE IN NET POSITION	1,454,796	1,208,531	443,529	1,471,772	

Incline Village General Improvement District
(Local Government)
SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

Page: 19 Schedule F-1

	(1)	(2)	(3)	(4)
			BUDGET YEAR E	NDING 06/30/23
		ESTIMATED		
	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2021	6/30/2022	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from customers and users	12,786,845	12,571,846	14,652,729	14,289,893
Receipts from interfund services		131,497	236,500	236,500
Receipts from operating grants		13,163		_
Payments to and for employees	(4,311,872)	(4,019,709)	(5,605,582)	(5,653,680)
Payments to vendors	(3,810,010)	(3,742,321)	(5,619,918)	(5,180,741)
Payments for interfund services				
a. Net cash provided by (or used for)				
operating activities	4,664,963	4,954,476	3,663,729	3,691,972
B. CASH FLOWS FROM NONCAPITAL	1,001,000	1,001,110	0,000,120	0,001,012
FINANCING ACTIVITIES:				
Transfer from General Fund		_	-	-
		-		
b. Net cash provided by (or used for)				
noncapital financing	_	_ [_
activities	1			
C. CASH FLOWS FROM CAPITAL AND				
RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(3,053,120)	(5,228,000)	(15,683,500)	(15,588,700)
		<u> </u>	(12,122,122,1	(12,222,122)
Proceeds from sale of assets	69,837	-	-	-
Payments of capital related debt	(540,117)	(553,838)	(569,407)	(569,407)
Capital contributions	-	•	-	1,000,000
Payment of interest	(104,428)	(89,291)	(73,728)	(73,728)
c. Net cash provided by (or used for)				
capital and related	(3,627,828)	(5,871,129)	(16,326,635)	(15,231,835)
financing activities	(0,027,020)	(0,011,123)	(10,020,000)	(13,251,555)
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Restricted investment released (increased)		_	-	-
Investments purchased			-	
Investments sold or matured	3,820,858	-	-	
Investment interest received	47,451	17,150	41,688	41,688
4				,
d Not each provided by (a				
Net cash provided by (or used in) investing activities	2 000 200	47 450	44 660	44 000
NET INCREASE (DECREASE) in cash and	3,868,309	17,150	41,688	41,688
cash equivalents (a+b+c+d)	4,905,444	(899,503)	(12,621,218)	(11,498,175)
CASH AND CASH EQUIVALENTS AT	4,505,444	(000,500)	(12,021,210)	(11,400,170)
JULY 1, 20xx	9,415,167	14,320,611	13,421,108	13,421,108
CASH AND CASH EQUIVALENTS AT	3,410,107	14,020,011	10,421,100	13,421,100
JUNE 30, 20xx	14,320,611	13,421,108	799,890	1,922,933
0011E 00, E0XX	14,320,011	13,741,100	1 99,680	1,344,333

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

Page: 20 Schedule F-2

			(3) (4)	
			BUDGET YEAR EN	IDING 06/30/23
		ESTIMATED		
DD ODDIETA DV EUND	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
OPERATING REVENUE	6/30/2021	6/30/2022	APPROVED	APPROVED
Charges for Services		17,139,101	20,437,223	20,437,223
Recreation Facility Fee		820,300	3,692,404	3,692,700
Operating Grants/Intergovernmental Revenue		49,132	139,875	139,875
Interfund Services		117,511	123,002	123,002
Misc Revenue		2,890	130,230	12,100
THIS TO THE STATE OF THE STATE		2,000	100,200	12,100
Table 11 Barrier		40.400.004	04 500 724	24 404 000
Total Operating Revenue		18,128,934	24,522,734	24,404,900
OPERATING EXPENSE		0.005.000	44.000.070	44 044 007
Salaries & Benefits	-	8,935,386	11,300,970	11,344,967
Cost of Goods Sold	-	1,283,388	1,808,069	1,808,069
Services & Supplies	-	3,907,139	5,408,856 1,300,863	5,485,729
Utilities Insurance	-	1,101,015 413,661	427,200	1,300,863 427,200
Legal & Audit / Professional Services	-	13,671	41,425	41,425
Central Services Cost	-	889,074	1,171,020	1,178,206
Fuels Management	- !	100,000	100,000	100,000
Tuels Wanagement	- 1	100,000	100,000	100,000
Depreciation/Amortization		3,415,427	2,711,592	2,711,592
Total Operating Expense		20,058,761	24,269,995	24,398,051
Operating Income or (Loss)	-	(1,929,827)	252,739	6,849
NONOPERATING REVENUES		10.005	40.000	40.000
Interest Earned	-	12,605 118,130	40,008	40,008 129,074
Non Operating Leases Capital Grants		80,000	600,000	25,535,000
Gain on sale of assets	<u>_</u> _	00,000	000,000	20,000,000
Gain on sale or assets		-		<u>-</u> _
				
Total Nonoperating Revenues	-	210,735	640,008	25,704,082
NONOPERATING EXPENSES		7.00	0.455	0.457
Interest Expense	-	7,998	6,157	6,157
		7.00	2.45-	
Total Nonoperating Expenses	-	7,998	6,157	6,157
Net Income before Operating Transfers	-	(1,727,090)	886,590	25,704,774
Transfers (Schedule T)				
<u>In</u>		182,749	100,000	
Out	-		•	
Net Operating Transfers	٠	182,749	100,000	
CHANGE IN NET POSITION		(1,544,341)	986,590	25,704,774

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Servcies Fund

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	(1)	(2)	(3)	(4)
			BUDGET YEAR EN	1DING 05/30/23
	1	ESTIMATED		
	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2021	6/30/2022	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from customers and users	-	17,139,101	20,437,223	20,437,223
Receipts from facility fees	-	820,300	3,692,404	3,692,700
Receipts from interfund services	-	117,511	123,002	123,002
Receipts from operating grants	- 1	49,132	139,875	139,875
Receipts from rent	-	2,890	130,230	12,100
Payments to and for employees	-	(8,935,386)	(11,300,970)	(11,344,967)
Payments to vendors	-	(6,818,874)	(9,086,413)	(9,163,286)
Payments for interfund services	-1	(889,074)	(1,171,020)	(1,178,206)
a. Net cash provided by (or used for)				
operating activities	-	1,485,600	2,964,331	2,718,441
B. CASH FLOWS FROM NONCAPITAL	1			
FINANCING ACTIVITIES:				
FINANCING ACTIVITIES.				
-				
b. Net cash provided by (or used for)				
noncapital financing	-	-	-	-
activities				
C. CASH FLOWS FROM CAPITAL AND			į	
RELATED FINANCING ACTIVITIES:			(2.554.555)	
Acquisition of capital assets	-	(5,253,035)	(3,201,200)	(28,041,700)
Proceeds for sale of assets	-		-	-
Proceeds from capital grants	-	80,000	600,000	25,535,000
Payments of capital related debt	-	(378,631)	(384,705)	(384,705)
Payment of interest	-	(7,998)	(6,157)	(6,157)
Proceeds from non-operarting leases	-	118,130	-	129,074
c. Net cash provided by (or used for)				
capital and related	-	(5,441,534)	(2,992,062)	(2,768,488)
financing activities				
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Investments sold or matured				
Investment interest received	-	12,605	40,008	40,008
d. Net cash provided by (or used in)				
investing activities	-	12,605	40,008	40,008
NET INCREASE (DECREASE) in cash and				
cash equivalents (a+b+c+d)	-	(3,943,329)	12,277	(10,039)
CASH AND CASH EQUIVALENTS AT				
JULY 1, 20xx	_ [17,628,538	13,685,209	13,685,209
CASH AND CASH EQUIVALENTS AT		.,,020,030	.0,000,200	.0,000,200
		10.005.000	12 007 400	40 675 476
JUNE 30, 20xx	-	13,685,209	13,697,486	13,675,170

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Servcies Fund

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	(1)	(2)	(3)	(4)
			BUDGET YEAR EI	NDING 06/30/23
		ESTIMATED		
	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2021	6/30/2022	APPROVED	APPROVED
OPERATING REVENUE				
Sales and Services	-	521,712	949,290	623,890
Facility Fees	-	5,268,640	2,556,840	2,556,840
			-	
		· · · · · · · · · · · · · · · · · · ·		
	<u> </u>			
Total Operating Revenue	_	5,790,352	3,506,130	3,180,730
OPERATING EXPENSE		0,100,002	0,000,100	0,100,100
Salaries & Benefits	_	1,031,093	1,370,382	1,219,505
Cost of Goods Sold	-	38,471	117,600	
Services & Supplies	-	448,767	692,030	591,409
Central Service Cost	-	107,624	137,363	141,194
Insurance	- 1	39,371	41,300	41,300
Utilities	- 1	101,984	128,817	128,817
Professiona Services	-	6,000	17,850	17,850
Depreciation/Amortization		249,000	184,260	184,260
Total Operating Expense	-	2,022,310	2,689,602	2,324,335
Operating Income or (Loss)		3,768,042	816,528	856,395
		0,700,012	010,020	000,000
NONOPERATING REVENUES				
Interest Earned	-	5,158	11,400	11,400
Sales of Capital Assets		•	-	-
Funded Cap Reserve	-	-	-	_
4-1				
TallName		F 4 F 4	44.400	22.200
Total Nonoperating Revenues NONOPERATING EXPENSES		5,158	11,400	11,400
		240	70	70
Interest Expense		210	70	70
Total Nonoperating Expenses	_	210	70	70
Net Income before Operating Transfers	_	3,772,990	827,858	867,725
4-10-10-10-10-10-10-10-10-10-10-10-10-10-		5,7,2,000	OE. 1000	00.,,20
Transfers (Schedule T)				
ln Out	-	-	-	-
Out	•	-	-	-
Net Operating Transfers	-		-	-
	1			

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

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		FOTILIATED -		IDING 06/30/23
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
ACTIVITIES:				
Receipts from Customers		521,712	949,290	623,890
Receipts from facility fees		5,268,640	2,556,840	2,556,840
Payments to and for Employees	_	(1,031,093)	(1,370,382)	(1,219,505)
Payments to Vendors		(634,593)	(997,597)	(779,376)
Payments for interfund services		(107,624)	(117,600)	
Net cash provided by (or used for) operating activities	_	4,017,042	1,020,551	1,181,849
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Net cash provided by (or used for) noncapital financing activities		-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets		(3,620,639)	(485,000)	(485,000)
Funded Cap Reserve	-	-	-	-
Proceeds from sale of assets Payments of capital related debt	*	(6,086)	(6,295)	(6,295)
Payment of interest		(210)	(70)	(70)
c. Net cash provided by (or used for)				
capital and related financing activities	•	(3,626,935)	(491,365)	(491,365)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased	<u>-</u>	-	-	-
Investments sold or matured Investment interest received		- 5,158	11,400	11,400
mvestinent interest received		3,130	11,400	11,400

d. Net cash provided by (or used in) investing activities	-	5,158	11,400	11,400
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)		395,265	540,586	701,884
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	5,105,639	5,500,904	5,500,904
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	5,500,904	6,041,490	6,202,788

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

Page: 24 Schedule F-2

	(1)	(2)	(3) BUDGET YEAR EN	(4) IDING 06/30/23
		ESTIMATED	BODGET TEAR EN	IDII4G 00/00/20
	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
TROTRIETARTTORD	6/30/2021	6/30/2022	APPROVED	APPROVED
OPERATING REVENUE	Ursurzozi	0/00/2022	AFFROVED	ALLINOVED
Charges for services				
Interfund:				
Fleet Services	1,050,539	1,244,526	1,446,306	1,463,650
Engineering	580,920	949,500	1,004,500	1,018,807
Building Services	786,045	1,024,200	984,646	984,646
Total Operating Revenue	2,417,504	3,218,226	3,435,452	3,467,103
OPERATING EXPENSE				
Salaries & Wages	1,187,709	1,467,833	1,616,963	1,620,492
Employee Benefits	601,345	767,855	811,399	819,935
Servcies & Supplies	726,776	892,921	959,570	958,337
Utilities	9,975	11,520	9,910	9,910
Insurance	14,809	15,800	16,600	16,600
Professiona Services	-	-	15,000	16,575
Depreciation/Amortization	12,561	12,600	9,876	9,876
Total Operating Expense	2,553,175	3,168,529	3,439,318	3,451,725
Operating Income or (Loss)	(135,671)	49,697	(3,866)	15,378
NONOPERATING REVENUES				
Interest Earned			(456)	(456)
Total Nonoperating Revenues	-	_	(456)	(456)
NONOPERATING EXPENSES			, , , , , , , , , , , , , , , , , , ,	(
Total Nonoperating Expenses		-		-
Net Income before Operating Transfers				
Transfers (Schedule T)				
In Out				
Out Net Operating Transfers				· · · · · · · · · · · · · · · · · · ·
CHANGE IN NET POSITION	(135,671)	49,697	(4,322)	14,922

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Servcies Fund

Page: 25 Schedule F-1

Payments to Vendors (746,237) (920,241) (1,001,080) (1,001,080) (1,001,080) (1,001,080) (1,001,080) (1,001,080) (2,448,362) (2		(1)	(2)	(3)	(4)
ACTUAL PRIOR YEAR ENDING TENTATIVE FINAL APPROVED APPROV			_	BUDGET YEAR EN	NDING 06/30/23
PROPRIETARY FUND					
A. CASH FLOWS FROM OPERATING ACTIVITIES: Receipts from Interfund Services Provided Payments to Vendors Payments to Employees 1,746,237) 1,920,241) 1,1001,080) 1,100 Payments to Employees 1,799,373) 2,235,588) 1,242,8362) 2,444 a. Net cash provided by (or used for) Operating activities 1,000 B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities C. CASH FLOWS FROM INVESTING ACTIVITIES:			1		
A. CASH FLOWS FROM OPERATING ACTIVITES: Receipts from Interfund Services Provided 2,420,056 3,218,226 3,435,452 3,46 Payments to Vendors (746,237) (920,241) (1,001,080) (1,00 Payments to Employees (1,799,373) (2,235,688) (2,428,362) (2,44) a. Net cash provided by (or used for) operating activities (125,554) 62,297 6,010 2 B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:	PROPRIETARY FUND			l l	
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Receipts from Interfund Services Provided 2,420,056 3,218,226 3,455,452 3,465 Payments to Vendors (746,237) (920,241) (1,001,080) (1,001,080) (1,001,080) (1,001,080) (1,001,080) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,444) (2,428,362) (2,448,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,48,362) (2,					
Payments to Vendors (746,237) (920,241) (1,001,080) (1,001,080) (1,001,080) (2,235,688) (2,428,362) (2,448,362) (2		3 400 050	0.040.000	0.405.450	0.407.400
Payments to Employees (1,799,373) (2,235,688) (2,428,362) (2,448 and continuous continuo					3,467,103
a. Net cash provided by (or used for) operating activities CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: c. Net cash provided by (or used for) oncapital and related financing activities c. Net cash provided by (or used for) capital and related financing activities c. Net cash Provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					(1,001,422)
operating activities 8. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: c. Net cash provided by (or used for) activities c. Net cash provided by (or used for) activities c. Net cash provided by (or used for) activities c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: d. ACTIVITIES:	Payments to Employees	(1,799,373)	(2,230,000)	(2,420,302)	(2,440,427)
operating activities 8. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: c. Net cash provided by (or used for) activities c. Net cash provided by (or used for) activities c. Net cash provided by (or used for) activities c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: c. Net cash provided by (or used for) activities: d. ACTIVITIES:					
operating activities B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: c. Net cash provided by (or used for) capital and related financing activities C. Net Cash FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: c. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: c. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
FINANCING ACTIVITIES: Discription	operating activities	(125,554)	62,297	6,010	25,254
b. Net cash provided by (or used for) noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: c. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:	B. CASH FLOWS FROM NONCAPITAL				
noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:	FINANCING ACTIVITIES:				
noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					р
noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
noncapital financing activities C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:	noncapital financing	-	-	-	-
RELATED FINANCING ACTIVITIES: C. Net cash provided by (or used for) capital and related financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:					
capital and related					
capital and related					·
capital and related					
capital and related					
capital and related					
capital and related					
capital and related	Alak and annidad by (an year fact)				
financing activities D. CASH FLOWS FROM INVESTING ACTIVITIES:		_	_	_	-
ACTIVITIES:					
Integration Busices received			_	(456)	(456)
	Integrine it interest received			(400)	(100)
d. Net cash provided by (or used in)	d. Net cash provided by (or used in)				
investing activities - (456)		•		(456)	(456)
NET INCREASE (DECREASE) in cash and					A. 400
		(125,554)	62,297	5,554	24,798
CASH AND CASH EQUIVALENTS AT		105.55		00 007	60.007
JULY 1, 20xx 125,554 - 62,297 6 CASH AND CASH EQUIVALENTS AT - 62,297 6		125,554		62,297	62,297
		_	62 297	67.851	87,095

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Servcies Fund

Page: 26 Schedule F-2 ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

- * Type
- 1 General Obligation Bonds
- 2 G.O. Revenue Supported Bonds
- 3 G.O. Special Assessment Bonds
- 4 Revenue Bonds
- 5 Medium-Term Financing

- 6 Medium-Term Financing Lease Purchase
- 7 Capital Leases
- 8 Special Assessment Bonds
- 9 Mortgages
- 10 Other (Specify Type)
- 11 Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							BEGINNING	i i	TS FOR FISCAL DING 06/30/23	(9)+(10)
			ORIGINAL.		FINAL		OUTSTANDING	1 2 11 1 12 1		(-) ()
NAME OF BOND OR LOAN	TYPE		AMOUNT OF	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	ISSUE	DATE	DATE	RATE	7/1/2022	PAYABLE	PAYABLE	TOTAL
COMMUNITY SERVICES &										
BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and										
Recreation Refunding - 2012	2	10	\$ 3,475,000	07/18/12	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community										2 200 000
Services Fund	2	·····					\$ 384,705	\$ 4,328	\$ 384,705	\$ 389,033
							\$	\$	\$	\$
2012 Bond - 1,61%										
Beach Fund	2						\$ 6,295	\$ 71	\$ 6,295	\$ 6,366
									_	
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
Ch of Nil/ Course C22 0204		20	\$ 1,720,380	10/28/02	1/1/2023	3.14375%	\$ 125,609	\$ 2,969	\$ 125,609	\$ 128,578
St of NV Sewer C32-0204	<u> </u>	20	\$ 1,120,550	10/20/02	17172023	0.1407070	120,000	2,000		
St of NV Water IVGID-1	4	20	\$ 1,687,282	09/09/04	7/1/2025	3.082%	\$ 374,341	\$ 10,750	\$ 102,897	\$ 113,647
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	08/01/06	1/1/2026	2.725%	\$ 873,344	\$ 20,026	\$ 187,510	\$ 207,536
					41410000	0.004	4.740.007	\$ 39,981	\$ 153,391	\$ 193,372
St of NV Water DW-1201	2	20	\$ 3,000,000	03/16/12	1/1/2032	2.39%	\$ 1,710,967	\$ 39,981	\$ 100,091	\$ 195,572
Total for the							\$	s	\$	s
Utility Fund							4	<u> </u>		•
							\$	\$	\$	\$
							\$	\$	5	\$
										6
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 3,475,261	\$ 78,125	\$ 960,407	\$ 1,038,532

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement Dist Budget Fiscal Year 23 (Local Government)

Page: 27 Schedule C-1

Last Revised 5/27/2022

Transfer Schedule for Fiscal Year 2022-2023

	TRA	NSFERS IN		TRANSFERS OUT				
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT	
GENERAL FUND				Utilities		8	1,000,000	
•							<u>.</u>	
			•					
SUBTOTAL			-				1,000,000	
SPECIAL REVENUE FUNDS								
Ì								
}								
							,	
SUBTOTAL			-					

Incline Village General Improvement District	
 (Local Government)	

SCHEDULE T - TRANSFER RECONCILIATION

Page: 28 Schedule T

FORM 4404LGF Last Revised 5/27/2022

Transfer Schedule for Fiscal Year 2022-2023

	TRA	NSFERS IN		TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
CAPITAL PROJECTS FUND							
			-				
UBTOTAL							
XPENDABLE TRUST FUNDS							
UBTOTAL			-				
EBT SERVICE							
EBT SERVICE							
SUBTOTAL			-				

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Page: 29 Schedule T

FORM 4404LGF Last Revised 5/27/2022

Transfer Schedule for Fiscal Year 2022-2023

	TR	ANSFERS IN		TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
ENTERPRISE FUNDS							
Utilities	General Fund	19	1,000,000				
			·				
SUBTOTAL			1,000,000				
NTERNAL SERVICE							
SUBTOTAL							
RESIDUAL EQUITY TRANSFERS							
OVETOTAL.						-	
SUBTOTAL				 			
TOTAL TRANSFERS			1,000,000	 		1,000,000	

1,000,500	
testing Milean Consul Improvement District	
Incline Village General Improvement District	_
(Local Government)	
(Eddar Governmond)	

SCHEDULE T - TRANSFER RECONCILIATION

Page: ___30 Schedule T

Last Revised 5/27/2022 FORM 4404LGF

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

 Daytime Telephone:
 775-832-1365

 Total Number of Existing Contracts:
 12

		Effective	Termination	Proposed	Proposed	
		Date of	Date of	Expenditure	Expenditure	
Line	Vendor	Contract	Contract	2022-23	2023-2024	Reason or need for contract:
1	Davis Farr, LLP	03/31/21	12/31/25	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	03/01/21	12/31/23	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	05/01/19	04/30/25	65,000	65,000	Federal Legislative Advocate
4	CC Cleaning	11/01/19	10/31/22	70,000	70,000	Cleaning Services for District venues
5	CC Cleaning	11/01/19	10/31/22	39,000	39,000	Cleaning Services for District venues
6	Wells Fargo Banking Services	07/01/18	06/30/23	36,000		Bank account fees before earnings allowance
7	High Sierra Patrol	10/01/17	TBD	55,000		Security Services
8	Sierra Office Solutions	05/21/21	05/20/26	8,870	8,870	LAN, Network, and Desktop Copier Supplies and Maintenance
9	AT&T Ethernet	06/29/15	TBD	195,000	195,000	Ethernet Provider
10	Xerox	01/01/18	TBD	10,000	10,000	Contract Support for Admin Copier
11	Sierra Office Solutions	01/01/18	TBD	17,000	17,000	Contract Support for PW Copier
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			695,870	659,870	

Additional Explanations (Reference Line Number and Vendor):

Page: 31 Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Total Number of Privatization Contracts: Daytime Telephone: 775-832-1365

Line	Vendo <i>r</i>	Effective Date of Contract	Termination Date of Contract		Proposed Expenditure 2022-2023	Proposed Expenditure 2023-2024	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Incline Spirits, Inc.	05/11/11	09/30/22		\$ -	\$ -		4.8	\$15	District is paid a fee
										to operate concession
2	Sand Harbor Water Sports LLC	05/15/19	09/03/22		\$ -	\$ -		No Employees	Displaced	District is paid a fee
										to operate concession
3	Massage Therapist		Fiscal Year		\$ 14,000			0,5		Licensed Prof.
			F:13/		r 2000			0.09		Contract with Assoc.
4	Umpires		Fiscal Year		\$ 2,800			0.09		COMMENT ASSOC.
5	Art Instructor		Fiscal Year		\$ 1,800			0.06		Infrequent schedule
Ť	711111111111111111111111111111111111111		ricour rour		<u> </u>					
				110 110 1101						
6										
7							_		-	
8	Total	69.73.70.70			\$ 18,600		(6) (30) (8) (90) (Page: 32

Page: <u>32</u>

Attach additional sheets if necessary.

Schedule 32