

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

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

**DATE:** September 28, 2022

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### **I. RECOMMENDATION**

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

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

This communication represents the FY2021/22 4<sup>th</sup> Quarter Popular CIP Status Report intended to provide an update for the District's Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2021 through June 30, 2022. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

#### *Overview*

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

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

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

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

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

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

Capital Budget (CIP Projects + Expense)

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

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

*Capital Projects vs. Capital Maintenance and Repairs*

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

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

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

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

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

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

*Project Status –*

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through June 30, 2022, the report also includes a brief “status” classification to assist in understanding the information contained in this report as well as to help track changes project status from quarter to quarter.

*Carry-Forward Estimates -*

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

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

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

**ATTACHMENT A  
CAPITAL PROJECTS - CAPITAL ASSETS**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

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

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	FY2021/22			Fiscal Year	Variance	Status	Carry-Forward Recommendations
		Original Budget	Carry Forward	Adopted Budget	Carry- Forward	Projects Cancelled	Adjustments	Reallocation	Adjusted Budget			
<b>General Fund:</b>												
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000	-			75,000	-	75,000	Carried Forward 5/26	75,000
Security Cameras	1213CE2105	100,000	-	100,000	-		(100,000)				In Progress / Expense	
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438	(12,353)			154,085	98,650	55,535	In Progress	Accrual
<b>Total General Fund</b>		<b>\$ 266,438</b>	<b>\$ 75,000</b>	<b>\$ 341,438</b>	<b>\$ (12,353)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>\$ 229,085</b>	<b>\$ 98,650</b>		<b>\$ 130,535</b>
<b>Utility Fund:</b>												
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000	-			60,000		60,000	Cancelled	
Public Works Billing Software Replacement	2097CO2101	10,000	-	10,000	10,000			20,000		20,000	Delayed	20,000
Water Reservoir Safety and Security Improvements (Moved from Water)	2097DI1701	-	-	-	67,000			67,000		67,000	In Progress	
Loader Tire Chains - 2 Sets	2097HE1725	20,000	-	20,000	-			20,000		20,000	In Progress	20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000	-			265,000		265,000	In Progress	265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000	-			265,000		265,000	In Progress	265,000
Snowplow #300A	2097LE1720	19,000	-	19,000	-			19,000		19,000	In Progress	19,000
Snowplow #307A	2097LE1721	19,000	-	19,000	-			19,000		19,000	In Progress	19,000
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000	-			130,000		130,000	In Progress	130,000
<b>Utility Shared Projects</b>		<b>788,000</b>	<b>-</b>	<b>788,000</b>	<b>77,000</b>	<b>-</b>	<b>-</b>	<b>865,000</b>	<b>-</b>	<b>865,000</b>		<b>738,000</b>
Water Reservoir Coatings and Site Improvements	2299DI1204	-	-	-	85,000		(85,000)	-		-	Ongoing	
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	-	25,000	17,653			42,653	23,445	19,208	Ongoing	19,208
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	-	-	174,344			174,344	36,915	137,429	In Progress	137,429
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000	-		20,000	70,000	1,358	68,642	In Progress	68,642
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000	16,425			296,425	224,195	72,230	In Progress	72,230
<b>Water</b>		<b>355,000</b>	<b>-</b>	<b>355,000</b>	<b>293,422</b>	<b>-</b>	<b>-</b>	<b>(65,000)</b>	<b>583,422</b>	<b>285,913</b>		<b>297,509</b>
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000	339,210			2,339,210	269,703	2,069,507	Multi-Year	2,069,507
Sewer Pump Station #1 Improvements	2599DI1703	-	-	-	1,039,025			1,039,025	655	1,038,370	In Progress	1,038,370
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000	-			140,000	53,393	86,607	Ongoing	86,607
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500	-			183,500	9,977	173,523	Delayed	173,523
Effluent Pond Linino / Storage	2599SS2010	-	1,550,000	1,550,000	-		(384,653)	1,165,347	96,162	1,069,185	In Progress	1,069,185
Update Camera Equipment	2599SS2107	60,000	-	60,000	-			60,000	-	60,000	In Progress	60,000
<b>Total Utility Fund</b>		<b>\$ 2,383,500</b>	<b>\$ 1,550,000</b>	<b>\$ 3,933,500</b>	<b>\$ 1,378,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(384,653)</b>	<b>\$ 4,927,082</b>	<b>\$ 429,891</b>		<b>\$ 4,497,191</b>
												<b>5,532,700</b>
<b>Championship Golf Course:</b>												
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000	59,975			114,975	308	114,667	Ongoing	114,667
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-	378,000		155,360	533,360	-	533,360	In Progress	533,360
2006 Carryall Club Car #589	3142LE1737	-	-	-	-			12,168	12,168	-	Completed	
2006 Carryall Club Car #590	3142LE1738	-	-	-	-			12,168	12,168	-	Completed	
2006 Carryall Club Car #591	3142LE1739	-	-	-	-			12,168	12,168	-	Completed	
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000	-			46,000	-	46,000	In Progress	42,781
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000	-			37,000	-	37,000	In Progress	36,184
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500	-			93,500	-	93,500	In Progress	93,486
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400	-			68,400	-	68,400	In Progress	66,211
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000	-	37,000	-			37,000	-	37,000	In Progress	40,028
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	-	-	92,000		(36,504)	55,496	-	55,496	Delayed / FY22/23	
Ramco Ball Machine Replacement	3143GC2002	20,000	-	20,000	-			20,000	-	20,000	In Progress	20,000
1997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000	-			51,000	46,352	4,648	In Progress	
2000 Toro Spreader #462	3197LE1724	17,500	-	17,500	-			17,500	13,355	4,145	Completed	
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	-	-	21,827			21,827	-	21,827	Cancelled	
<b>Total Championship Golf Course</b>		<b>\$ 425,400</b>	<b>\$ -</b>	<b>\$ 425,400</b>	<b>\$ 551,802</b>	<b>\$ -</b>	<b>\$ 155,360</b>	<b>\$ -</b>	<b>\$ 1,132,562</b>	<b>\$ 96,520</b>		<b>\$ 1,036,042</b>
												<b>946,717</b>
<b>Mountain Golf Course:</b>												
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-	77,449			77,449	64,567	12,882	Completed	
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000	-			550,000	491,932	58,068	In Progress	-
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400	-			68,400	-	68,400	Delayed	
<b>Total Mountain Golf Course</b>		<b>\$ 618,400</b>	<b>\$ -</b>	<b>\$ 618,400</b>	<b>\$ 77,449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 695,849</b>	<b>\$ 556,499</b>		<b>\$ 139,350</b>
												<b>-</b>
<b>Chateau:</b>												
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400	-			41,400	-	41,400	In Progress	10,000
Dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000	-	45,000	-			45,000	-	45,000	Delayed	
<b>Total Facilities</b>		<b>\$ 86,400</b>	<b>\$ -</b>	<b>\$ 86,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,400</b>	<b>\$ -</b>		<b>\$ 86,400</b>
												<b>10,000</b>

**ATTACHMENT A  
CAPITAL PROJECTS - CAPITAL ASSETS**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

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

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

ATTACHMENT B  
CAPITAL BUDGET ITEMS TO BE EXPENDED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

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

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22		Fiscal Year Expenditures As of 6/30/22	Variance	Status	Carry-Forward Recommendations	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget											
<b>General Fund:</b>																			
Admin Printer Copier Replacement - Administration Building	1099OE1401	32,500		0	32,500		0						32,500	8,870	23,630	In Progress	Accrual		
District Communication Radios - Capital Maint.	1213CE1701	10,000			10,000								10,000		10,000	In Progress			
Power Infrastructure Improvements	1213CE2101	57,500		-	57,500		-						57,500	12,670	44,830	Carried Forward 5/26		40,000	
Fiber Installation/Replacement	1213CE2104	10,000		-	10,000		-						10,000	3,896	6,104	In Progress			
Security Cameras	1213CE2105	-									100,000		100,000	91,785	8,215	In Progress			
District Wide PC, Laptops, etc. - Capital Maint.	1213CO1703	75,000			75,000								75,000	37,050	37,950	Ongoing			
Pavement Maint. - Admin Building - Capital Maint.	1099LI1705	5,000			5,000		4,300						9,300	-	9,300	Carried Forward 5/26		9,300	
<b>Total General Fund</b>		<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 294,300</b>	<b>\$ 154,271</b>	<b>\$ 140,029</b>				<b>9,300</b>	
<b>Utility Fund:</b>																			
Adjust Utility Facilities in NDOT/Washoe County Right-of-Way	2097DI1401	180,000			180,000		3,000						183,000		183,000	Ongoing		183,000	
Pavement Maintenance - Utility Facilities	2097LI1401	157,500			157,500								157,500	16,005	141,495	Ongoing		141,495	
Utility Shared Projects		337,500		-	337,500		3,000						340,500	16,005	324,495			324,495	
<b>Total Utility Fund</b>		<b>752,500</b>	<b>-</b>	<b>752,500</b>	<b>42,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>449,653</b>	<b>1,244,883</b>	<b>803,561</b>	<b>441,322</b>				<b>355,095</b>	
<b>Championship Golf Course:</b>																			
Replace (Cemeter) Championship Golf Course Cart Barn	3144FF1702	10,980			10,980		-						10,980	7,801	3,379	In Progress			
Irrigation Improvements	3141GC1103	11,000			11,000								11,000	8,552	2,448	Ongoing			
Championship Course Tees	3141GC1803	12,000			12,000								12,000	10,142	1,858	Ongoing			
Pavement Maint. Parking Lots -Champ Course/Chateau	3141LI1201	17,500			17,500								17,500		17,500	Ongoing		17,500	
Championship Golf Course		51,480		-	51,480		-						51,480	26,295	25,185			17,500	
<b>Mountain Golf Course:</b>																			
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101	8,000			8,000								8,000	7,705	295	Ongoing			
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	12,500			12,500		4,900						17,400		17,400	Ongoing		17,400	
Mountain Golf Course		20,500		-	20,500		4,900						25,400	7,705	17,695			17,400	
<b>Chateau:</b>																			
Paint Exterior of Chateau	3350BD1506	47,000			47,000								47,000	24,700	22,300	In Progress		22,300	
Replace Carpet in Chateau Grill	3350BD1803	23,000			23,000								23,000	9,910	13,090	In Progress		2,090	
Aspen Grove - Replace Carpet	3351BD1501	11,000			11,000								11,000	7,130	3,880	In Progress		3,880	
Facilities		81,000		-	81,000		-						81,000	41,730	39,270			28,270	
<b>Diamond Peak Ski Resort:</b>																			
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000			49,000		-						49,000	47,739	1,261	Completed			
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000			75,000		-						75,000	73,387	1,613	In Progress		1,613	
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000			55,000		-			100,000			155,000	132,393	22,607	Completed			
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000			25,000								25,000		25,000	Ongoing		25,000	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000			36,000		55,000						91,000	35,603	55,397	In Progress		35,603	
Ski Staff Uniforms	3499OE1205	-			-		135,000						135,000	92,460	42,540	In Progress			
Diamond Peak		240,000		-	240,000		190,000			100,000			530,000	381,582	148,418			60,603	
<b>Parks:</b>																			
Resurface and Coat Preston Park Bathroom, Mechanic	4378BD1604	53,200			53,200								53,200	19,400	33,800	In Progress		2,100	
Upgrade Lights for I.P. Pathway	4378BD1713	27,000			27,000								27,000	26,896	104	In Progress			
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001	10,000			10,000								10,000		10,000	In Progress		10,000	
Pavement Maintenance, Village Green Parking	4378LI1303	5,000			5,000								5,000	4,354	646	Ongoing			
Pavement Maintenance, Preston Field	4378LI1403	7,500			7,500								7,500		7,500	Ongoing		7,500	
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000			5,000								5,000		5,000	Ongoing		5,000	
Pavement Maintenance - Incline Park	4378LI1802	7,500			7,500								7,500		7,500	Ongoing		7,500	
Playground Repairs - Preston - Capital Maintenance	4378RS1601X	7,500			7,500								7,500		7,500	Ongoing			
Parks		122,700		-	122,700		-						122,700	50,650	72,050			32,100	
<b>Tennis:</b>																			
Pavement Maintenance, Tennis Facility	4588LI1201	5,000			5,000								5,000		5,000	Ongoing		5,000	
Tennis		5,000		-	5,000		-						5,000	-	5,000			5,000	
<b>Recreation Center:</b>																			
Fitness Equipment	4886LE0001	-			-						53,000		53,000	50,540	2,460	Completed			
Pavement Maintenance, Rec ctr Area - Capital Maint	4884LI102X	7,500			7,500								7,500		7,500	Ongoing		7,500	
Paint Interior of Recreation Center	4899BD1305	15,500			15,500								15,500	15,000	500	Completed			
Recreation Center		23,000		-	23,000		-					53,000	76,000	65,540	10,460			7,500	
<b>Community Services Administration</b>																			
Arc Flash Study - Community Services	4999BD2001	-			-		3,000						3,000	2,397	603	Completed			
Web Site Redesign and Upgrade	4999OE1399	-			-		80,000						80,000		80,000	In Progress		79,990	
Comm. Services Admin.		-		-	-		83,000						83,000	2,397	80,603			79,990	
<b>Total Community Services</b>		<b>543,680</b>	<b>-</b>	<b>543,680</b>	<b>277,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>53,000</b>	<b>974,580</b>	<b>575,898</b>	<b>398,682</b>				<b>248,363</b>	

ATTACHMENT B  
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

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

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22		Fiscal Year Expenditures As of 6/30/22	Variance	Status	Carry-Forward Recommendations	
		Original	Budget	Carry Forward	Adopted	Budget	Carry	Forward	Adjusted Budget										
Beach:																			
Pavement Maintenance, Ski Beach - Capital Maint.	3972BD1301X		8,500			8,500			-				8,500		8,500	Ongoing	8,500		
Burnt Cedar Dumpster enclosure	3972BD1707					-			29,140				29,140	1,492	27,648	In Process	27,648		
Beach Access Improvement Project	3972BD2102		45,000			45,000							45,000	4,225	40,775	Delayed	40,775		
Beach Furnishings	3972FF1704		21,000			21,000							21,000		21,000	In Process	21,000		
Pavement Maintenance, Incline Beach	3972L11201		6,500			6,500							6,500		6,500	Ongoing	6,500		
Pavement Maintenance, BCB - Capital Maintenance	3972L11202X		12,500			12,500			12,300		37,213		62,013		62,013	In Process	24,800		
Playground Repairs - Beaches - Capital Maintenance	3972RS1701X		7,500			7,500			-				7,500		7,500	Ongoing	-		
Incline Beach Facility Replacement	3973L11302					-			100,000				100,000		100,000	Multi-Year	100,000		
<b>Total Beach</b>			<b>101,000</b>			<b>101,000</b>			<b>141,440</b>			<b>37,213</b>	<b>279,663</b>		<b>5,717</b>	<b>273,936</b>		<b>229,223</b>	
<b>District-wide Total</b>			<b>\$ 1,587,180</b>			<b>\$ 1,587,180</b>			<b>\$ 466,370</b>		<b>\$ 100,000</b>		<b>\$ 639,866</b>		<b>\$ 2,793,416</b>		<b>\$ 1,539,447</b>		<b>\$ 1,253,969</b>
																			<b>\$ 841,981</b>

## IVGID Capital Improvement Project Reporting

### Definitions for Status Terms

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