

NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 PM on September 27, 2023 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone at (877)853-5247 (the webinar ID will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF TRUSTEES*

C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

D. APPROVAL OF AGENDA (for possible action)

The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

***-OR-** The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*

E. REPORTS TO THE BOARD - Reports are intended to inform the Board and/or the public.

F. CONSENT CALENDAR (for possible action)

1. **SUBJECT:** Review, discuss and possible enter into a Short Form Construction Contract between the District and Tahoe Workz Inc. for the exterior painting services at Diamond Peak Ski Resort facilities for a total amount of \$64,708.00. – *pages 4 - 29*

Recommendation for Action: That the Board of Trustees makes a motion to;

1. Enter into a Short Form Construction Contract between the District and Tahoe Workz Inc. for the exterior painting services at Diamond Peak Ski Resort facilities for a total amount of \$64,708.00
2. Authorize the Interim General Manager to execute the contract in substantially the form presented.

G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Receive a verbal report regarding non-public District documents being published on social media and provided to members of the public by former IVGID staff. Review, discuss, and possibly take action against former Human Resources Director Dee Carey regarding the retention and disclosure of non-public IVGID documents.

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: info@ivgid.org

www.yourtahoeplace.com

NOTICE OF MEETING

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2. **SUBJECT:** Review, discuss and possibly approve the issuance of a Request for Proposal for a Financial Forensic Audit. (Requesting Staff Member: Interim Finance Director Bobby Magee)
– *pages 30 - 38*

Recommendation for Action: That the Board of Trustees makes a motion to approve the draft Request for Proposal for Forensic Auditing Services and direct Staff to Issue the Request for Proposal to the vendor community on September 29, 2023.

3. **SUBJECT:** Review and discuss Moss Adams implementation proposals based on Moss Adams Phase 1 Assessment and possibly agree and take action on next steps (Requesting Trustees: Trustee Raymond Tulloch and Trustee Michaela Tonking) – *pages 39 - 110*

Recommendation for Action: Review and discuss Moss Adams implementation proposals based on Moss Adams Phase 1 Assessment and possibly agree and take action on next steps

4. **SUBJECT:** Review, discuss and possibly approve a format for the Board of Trustees to have an informal conversation with the public OR have a structured conversation with the public on a specific topic presented by a Staff member with the Board of Trustees in attendance AND possibly set a date/time/venue and/or specific topic depending on the selected option. (Requesting Trustee: Trustee Michaela Tonking) – *page 111*
5. **SUBJECT:** Review, discuss, and potentially adopt Policy and Procedure No. 143/Resolution No. 1904 regarding advertisements in the IVGID Magazine and other District publications, at District-owned venues and District-sponsored events. (Requesting Staff Member: Marketing Manager Paul Raymore and Requesting Legal Counsel: Josh Nelson and Anne Branham) – *pages 112 - 143*

Recommendation for Action:

1. That the Board of Trustees review, discuss, and potentially adopt Policy and Procedure No. 143/Resolution No. 1904 regarding acceptance of advertisements for the IVGID Magazine and other District publications, at District-owned venues and District-sponsored events.
2. That the Board of Trustees discuss and provide guidance to Staff on the scope of advertising programs the District should engage in, and potentially expanding the District's formal advertising programs beyond print advertisements in the IVGID Magazine.

6. **SUBJECT:** Review, discuss and possibly revise Board Practice 6.2.0. Community Services and Beach Pricing for Products and Services. (Requesting Staff Member: Interim General Manager Mike Bandelin)
– *pages 144 - 158*

H. BOARD OF TRUSTEES UPDATE

I. FINAL PUBLIC COMMENTS - Limited to a maximum of three (3) minutes in duration.

J. ADJOURNMENT (for possible action)

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CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 a.m. on Friday, September 22, 2023, a copy of this agenda (IVGID Board of Trustees Session of September 27, 2023) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)
4. IVGID's Recreation Center (980 Incline Way, Incline Village, NV)

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: hhw@ivgid.org/phone # 775-832-1268)

Board of Trustees: Matthew Dent - Chairman, Sara Schmitz, Michaela Tonking, Raymond Tulloch and David Noble

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".**

MEMORANDUM

TO: Board of Trustees

THROUGH: Mike Bandelin, Interim General Manager

FROM: Mike Bandelin, Interim General Manager

SUBJECT: Review, discuss and possible enter into a Short Form Construction Contract between the District and Tahoe Workz Inc. for the exterior painting services at Diamond Peak Ski Resort facilities for a total amount of \$64,708.00

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

D. Allocate capital expenditures to maintain services and facilities. Budget allocation has been modified to separate capital projects and maintenance projects within the Capital Improvement Plan

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES N/A

DATE: September 27, 2023

I. RECOMMENDATION

That the Board of Trustees makes a motion to;

1. Enter into a Short Form Construction Contract between the District and Tahoe Workz Inc. for the exterior painting services at Diamond Peak Ski Resort facilities for a total amount of \$64,708.00
2. Authorize the Interim General Manager to execute the contract in substantially the form presented.

II. BACKGROUND

This agenda item speaks to the painting of the exterior of the Diamond Peak Skier Services building and the Main Lodge building. The Main Lodge exterior was last painted during the remodel project in 2008 and the Skier Services building has not been fully repainted since construction of the building was completed in 2010. At this time, staff planned, forecasted and budgeted funding to repaint the exterior of the main lodge and skier services building.

In accordance with Board Policy 3.1.0., 0.15 Consent Calendar, this item is included on the Consent Calendar as it is routine business of the District and within the currently approved District Budget.

III. BID RESULTS

The District, following the District Purchasing Policy for Goods and Services 20.1.0 sent out Request for Proposals to three potential bidders for the exterior painting of Diamond Peak facilities. The proposals were sent to three local licensed contractors for responses. One proposal was received on September 15, 2023. The proposal results are as follows:

Vendor	Total Proposal Amount
Tahoe Workz Inc.	\$64,708
G&E Painting	Non-responsive
Village Painting	Non-responsive

The low responsive bidder is Tahoe Workz Inc. District Staff reviewed the proposal and checked references for the vendor and has recommended award of this project to Tahoe Works.

IV. FINANCIAL IMPACT AND BUDGET

The District (340 Ski fund) FY2024 Capital Expense budget includes \$80,000 for the refinishing and painting of the Main Lodge and Skier Services building's exterior. The project narrative was highlighted and discussed within the Diamond Peak Operating Budget Executive Summary.

V. ALTERNATIVES

The Board of Trustees may defer or decide not to move forward with the recommendation.

VI. COMMENTS

None at this time.

VII. BUSINESS IMPACT/BENEFIT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter

237, and does not require a Business Impact Statement.

VIII. ATTACHMENTS

1. DP Lodge and Skier Services Painting Contract

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

No decision points needed from the Board of Trustees for this agenda item.

**SHORT FORM CONSTRUCTION CONTRACT
BETWEEN INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
and
TAHOE WORKZ, INC.
for
CONSTRUCTION SERVICES**

1. PARTIES AND DATE.

This Contract is made and entered as of September 28, 2023 by and between the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, a Nevada general improvement district (“District”) and Tahoe Workz, Inc., a domestic corporation (“Contractor”). District and Contractor are sometimes individually referred to as “Party” and collectively as “Parties” in this Contract.

2. RECITALS.

2.1 District. District is a general improvement district organized under the laws of the State of Nevada, with power to contract for services necessary to achieve its purpose.

2.2 Contractor. Contractor desires to perform and assume responsibility for the provision of certain construction services required by the District on the terms and conditions set forth in this Contract. Contractor represents that it is duly licensed and experienced in providing construction services relating to the repainting of Diamond Peak Ski Resort’s Main Lodge and Skier Services Buildings, that it and its employees or subcontractors have all necessary licenses and permits to perform the services in the State of Nevada, and that it is familiar with the plans of District.

2.3 Project. District desires to engage Contractor to render such services for the repainting of Diamond Peak Ski Resort’s Main Lodge and Skier Services buildings (“Project”) as set forth in this Contract.

2.4 Project Documents. Contractor has obtained, and delivers concurrently herewith, all insurance documentation, as required by the Contract. By reference herein, Contractor agrees to review and comply with the District’s Ordinances and *Standard Specification for Public Works Construction* (the “Orange Book”).

3. TERMS

3.1 Incorporation of Documents. This Contract includes and hereby incorporates in full by reference the following documents, including all exhibits, drawings, specifications and documents therein, and attachments and addenda thereto:

- Original Request for Proposals, dated September 8, 2023 (Exhibit “A”)
- Contractor’s Proposal, dated September 15, 2023 (Exhibit “B”)

3.2 Contractor’s Basic Obligation; Scope of Work. Contractor promises and agrees, at its own cost and expense, to furnish to the District all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately complete the Project, including all structures and facilities necessary for the Project or described in the Contract (hereinafter sometimes referred to as the “Work”), for a Total Contract Price as specified in

Section 3.7 of and pursuant to this Contract. All Work shall be subject to, and performed in accordance with the above referenced documents, as well as the exhibits attached hereto and incorporated herein by reference. Plans and Specifications and any Special Conditions relating to the Work are part of the original Request for Proposals issued by the District, described in Exhibit "A" attached hereto and incorporated herein by this reference.

The Work is generally described as follows: Repainting Diamond Peak Ski Resort's Main Lodge and Skier Services buildings, located at 1210 Ski Way in Incline Village, Washoe County, Nevada

3.2.1 Change in Scope of Work. Any change in the scope of the Work, method of performance, nature of materials or price thereof, or any other matter materially affecting the performance or nature of the Work shall not be paid for or accepted unless such change, addition or deletion is approved in writing by a valid change order executed by the District. Should Contractor request a change order due to unforeseen circumstances affecting the performance of the Work, such request shall be made within five (5) business days of the date such circumstances are discovered or shall waive its right to request a change order due to such circumstances. If the Parties cannot agree on any change in price required by such change in the Work, the District may direct the Contractor to proceed with the performance of the change on a time and materials basis.

3.3 Period of Performance.

3.3.1 Contract Time. Contractor shall perform and complete all Work under this Contract, weather permitting, one building completed at a time. Work may be delayed due to snowfall and completed by July 1, 2024 ("Contract Time"). Contractor shall perform its Work in strict accordance with any completion schedule, construction schedule or project milestones developed by the District. Such schedules or milestones may be included as part of Exhibit A attached hereto, or may be provided separately in writing to Contractor. Contractor agrees that if such Work is not completed within the aforementioned Contract Time and/or pursuant to any such completion schedule, construction schedule or project milestones developed pursuant to provisions of the Contract, it is understood, acknowledged and agreed that the District will suffer damage.

3.3.2 Force Majeure. Neither District nor Contractor shall be considered in default of this Contract for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Contract, such circumstances include but are not limited to, abnormal weather conditions; floods; earthquakes; fire; pandemics or epidemics; war; riots and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage or judicial restraint. Should such circumstances occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Contract. Contractor's exclusive remedy in the event of delay covered under this section shall be a non-compensable extension of the Contract Time.

3.3.3 Liquidated Damages. Contractor and District recognize that time is of the essence, and that District will suffer financial and other losses if the Work is not completed in the Contract Time, as may be modified by mutual agreement of the parties. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by District if the Work is not completed on time. Accordingly, instead of requiring any

such proof, District and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay to District five hundred dollars (\$500.00) for each working day beyond the Contract Time that the Work is not completed, without an extension of time approved by the District in writing. If District recovers liquidated damages for a delay in completion by Contractor, such liquidated damages are District's sole and exclusive remedy for such delay, and District is precluded from recovering any other damages, whether actual, direct, excess, or consequential, for such delay, except for special damages (if any) specified in this Contract.

3.3.4 Hours of Work. Working hours, including equipment "warm up," shall occur between 8 a.m. and 7 p.m. Monday through Friday. Only emergency work may occur on Saturdays, with prior approval of District.

3.4 Standard of Performance; Performance of Employees.

3.4.1 Contractor shall perform all Work under this Contract in a skillful and workmanlike manner, and consistent with the Contract Documents and the standards generally recognized as being employed by professionals in the same discipline in the State of Nevada. Contractor represents and maintains that it is skilled in the professional calling necessary to perform the Work. Contractor warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Work assigned to them. Finally, Contractor represents that it, its employees, and its subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Work, including any required business license, and that such licenses and approvals shall be maintained throughout the term of this Contract. As provided for in the indemnification provisions of this Contract, Contractor shall perform, at its own cost and expense and without reimbursement from the District, any work necessary to correct errors or omissions which are caused by Contractor's failure to comply with the standard of care provided for herein. Any employee who is determined by the District to be uncooperative, incompetent, a threat to the safety of persons or the Work, or any employee who fails or refuses to perform the Work in a manner acceptable to the District, shall be promptly removed from the Project by Contractor and shall not be re-employed on the Work.

3.4.2 Contractor's warranty and guarantee hereunder excludes defects or damage caused by abuse, modification, or improper maintenance or operation by persons other than Contractor, Subcontractors, Suppliers, or any other individual or entity for whom Contractor is responsible; or normal wear and tear under normal usage.

3.4.3 Contractor's obligation to perform and complete the Work in accordance with the Contract Documents is absolute. None of the following will constitute an acceptance of work that is not in accordance with the Contract Documents or a release of Contractor's obligation to perform the work in accordance with the Contract Documents:

- a. Observations by District's representative;
- b. Recommendation by District's representative or payment by District of any progress or final payment;
- c. The issuance of a certificate of substantial completion by District's representative or any payment related thereto by District;
- d. Use or occupancy of the Project or any part thereof by District;
- e. Any review and approval of a shop drawing or sample submittal or the issuance of a notice of acceptability by District's representative;

- f. Any inspection, test, or approval by others; or
- g. Any correction of defective work by District.

3.5 Correction Period.

3.5.1 If, within one year after the date of substantial completion (or such longer period of time as may be prescribed by the terms of any applicable special guarantee required by the Contract Documents) or by any specific provision of the Contract Documents, any work is found to be defective, or if the repair of any damages to the land or areas made available for Contractor's use by District or permitted by laws and regulations is found to be defective, Contractor shall promptly, without cost to District and in accordance with District's written instructions:

- a. Repair such defective land or areas; or
- b. Correct such defective work; or
- c. If the defective work has been rejected by District, remove it from the Project and replace it with work that is not defective, and
- d. Satisfactorily correct or repair or remove and replace any damage to other work, to the work of others or other land or areas resulting therefrom.

3.5.2 If Contractor does not promptly comply with the terms of District's written instructions, or in an emergency where delay would cause serious risk of loss or damage, District may have the defective work corrected or repaired or may have the rejected work removed and replaced. All claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals and all court or arbitration or other dispute resolution costs) arising out of or relating to such correction or repair or such removal and replacement (including but not limited to all costs of repair or replacement of work of others) will be paid by Contractor.

3.5.3 In special circumstances where a particular item of equipment is placed in continuous service before substantial completion of all the Project, the correction period for that item may start to run from an earlier date if so provided in the Specifications.

3.5.4 Where defective work (and damage to other work resulting therefrom) has been corrected or removed and replaced under this Section 3.5, the correction period hereunder with respect to such work will be extended for an additional period of one year after such correction or removal and replacement has been satisfactorily completed.

3.5.5 Contractor's obligations under this Section 3.5 are in addition to any other obligation or warranty. The provisions of this Section 3.5 shall not be construed as a substitute for or a waiver of the provisions of any applicable statute of limitation or repose.

3.6 District's Basic Obligation. District agrees to engage and does hereby engage Contractor as an independent contractor to furnish all materials and to perform all Work according to the terms and conditions herein contained for the sum set forth above. Except as otherwise provided in the Contract, the District shall pay to Contractor, as full consideration for the satisfactory performance by Contractor of the services and obligations required by this Contract, the below-referenced compensation in accordance with compensation provisions set forth in the Contract.

3.7 Compensation and Payment.

3.7.1 Amount of Compensation. For all work, specified as Schedules 1 through 3 shown on Exhibit "B," the Contractor's Proposal Form, a lump sum of **Sixty-Four Thousand Seven Hundred and Eight Dollars (\$64,708.00)** ("Total Contract Price") provided that such amount shall be subject to adjustment pursuant to the applicable terms of this Contract or written change orders approved and signed in advance by the District.

3.7.2 Payment of Compensation. On or before the fifth (5th) day of each month, Contractor shall submit to the District an itemized invoice indicating the amount of Work completed since commencement of the Work or since the last progress payment. The Contractor shall certify that the Work for which payment is requested has been done and that the materials listed are stored where indicated. Contractor may be required to furnish a detailed schedule of values upon request of the District and in such detail and form as the District shall request, showing the quantities, unit prices, overhead, profit, and all other expenses involved in order to provide a basis for determining the amount of progress payments. Invoices shall be sent to invoices@ivgid.org, with a copy to rlr@ivgid.org.

3.8 Safety. Contractor shall execute and maintain its work so as to avoid injury or damage to any person or property. Contractor shall comply with the requirements of the specifications relating to safety measures applicable in particular operations or kinds of work. In carrying out its Work, Contractor shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the Work and the conditions under which the Work is to be performed. Safety precautions as applicable shall include, but shall not be limited to, adequate life protection and lifesaving equipment; adequate illumination for underground and night operations; instructions in accident prevention for all employees, such as machinery guards, safe walkways, scaffolds, ladders, bridges, gang planks, confined space procedures, trenching and shoring, fall protection and other safety devices, equipment and wearing apparel as are necessary or lawfully required to prevent accidents or injuries; and adequate facilities for the proper inspection and maintenance of all safety measures.

3.9 Laws and Regulations. Contractor shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Contract or the Work, including all labor requirements, and shall give all notices required by law. Contractor shall be liable for all violations of such laws and regulations in connection with Work. If Contractor observes that the drawings or specifications are at variance with any law, rule or regulation, it shall promptly notify the District in writing. Any necessary changes shall be made by written change order. If Contractor performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to the District, Contractor shall be solely responsible for all costs arising therefrom. District is a public entity of the State of Nevada subject to certain provisions of the NRS. It is stipulated and agreed that all provisions of the law applicable to the public contracts of a quasi-municipal corporation are a part of this Contract to the same extent as though set forth herein and will be complied with. Contractor shall defend, indemnify and hold District, its officials, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Contract, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.9.1 By executing this Contract, Contractor acknowledges that it is aware of District's Ordinance 1, the Solid Waste Ordinance, and specifically Section 4.5. thereof, Dumpster

Use, Location and Enclosure. Any construction dumpster on the job site that is not properly enclosed shall be a fully locking roll-top, and is to remain locked and secured at all times.

3.10 Permits and Licenses. Contractor shall be responsible for securing District permits and licenses necessary to perform the Work described herein, including, but not limited to, any required business license.

3.11 Completion of Work. When Contractor determines that it has completed the Work required herein, Contractor shall so notify District in writing and shall furnish all labor and material releases required by this Contract. District shall thereupon inspect the Work. If the Work is not acceptable to the District, the District shall indicate to Contractor in writing the specific portions or items of Work which are unsatisfactory or incomplete. Once Contractor determines that it has completed the incomplete or unsatisfactory Work, Contractor may request a re-inspection by the District. Once the Work is acceptable to District, District shall pay to Contractor the Total Contract Price remaining to be paid, less any amount which District may be authorized or directed by law to retain.

3.12 Dispute Resolution.

3.12.1 Contractor and District hereby agree to engage in alternate dispute resolution (“ADR”) pursuant to NRS 338.150, under the prevailing Nevada law in the Second Judicial District Court of the State of Nevada in and for the County of Washoe. Any dispute arising under this contract will be sent to mediation. Any mediation shall occur in Incline Village, Washoe County, Nevada. The mediation shall be conducted through the American Arbitration Association (AAA) and be governed by the AAA’s Mediation Procedures.

3.12.2 The mediator is authorized to conduct separate or ex parte meetings and other communications with the parties and/or their representatives, before, during and after any scheduled mediation conference. Such communications may be conducted via telephone, in writing, via email, online, in person or otherwise.

3.12.3 District and Contractor are encouraged to exchange all documents pertinent to the relief requested. The mediator may request the exchange of memorandum on all pertinent issues. The mediator does not have the authority to impose a settlement on the parties but such mediator will attempt to help District and Contractor reach a satisfactory resolution of their dispute. Subject to the discretion of the mediator, the mediator may make oral or written recommendations for settlement to a party privately, or if the parties agree, to all parties jointly.

3.12.4 District and Contractor shall participate in the mediation process in good faith. The mediation process shall be concluded within sixty (60) days of a mediator being assigned.

3.12.5 In the event that a complete settlement of all or some issues in dispute is not achieved within the scheduled mediation session(s), the mediator may continue to communicate with the parties, for a period of time, in an ongoing effort to facilitate a complete settlement. Any settlement agreed upon during mediation shall become binding if within thirty (30) days after the date that any settlement agreement is signed, either the District or Contractor fails to object or withdraw from the agreement. If mediation shall be unsuccessful, either District or Contractor may then initiate judicial proceedings by filing suit. District and Contractor will share the cost of mediation equally unless agreed otherwise.

3.13 Loss and Damage. Except as may otherwise be limited by law, Contractor shall be responsible for all loss and damage which may arise out of the nature of the Work agreed to herein, or from the action of the elements, or from any unforeseen difficulties which may arise or be encountered in the prosecution of the Work until the same is fully completed and accepted by District.

3.14 Indemnification.

3.14.1 Scope of Indemnity. To the fullest extent permitted by law, Contractor shall defend, indemnify and hold the District, its officials, employees, agents and authorized volunteers free and harmless from any and all claims, demands, causes of action, suits, actions, proceedings, costs, expenses, liability, judgments, awards, decrees, settlements, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, (collectively, "Claims") in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions, or willful misconduct of Contractor, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Contractor's services, the Project or this Contract, including without limitation the payment of all consequential damages, expert witness fees and attorneys' fees and other related costs and expenses. Notwithstanding the foregoing, Contractor's indemnity obligation shall not apply to liability for damages for death or bodily injury to persons, injury to property, or any other loss, damage or expense arising from the sole or active negligence or willful misconduct of the District or the District's agents, servants, or independent contractors who are directly responsible to the District, or for defects in design furnished by those persons.

3.14.2 Additional Indemnity Obligations. Contractor shall defend, with counsel of District's choosing and at Contractor's own cost, expense and risk, any and all Claims covered by this section that may be brought or instituted against District or its officials, employees, agents and authorized volunteers. In addition, Contractor shall pay and satisfy any judgment, award or decree that may be rendered against District or its officials, employees, agents and authorized volunteers as part of any such claim, suit, action or other proceeding. Contractor shall also reimburse District for the cost of any settlement paid by District or its officials, employees, agents and authorized volunteers as part of any such claim, suit, action or other proceeding. Such reimbursement shall include payment for District's attorney's fees and costs, including expert witness fees. Contractor shall reimburse District and its officials, employees, agents and authorized volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Contractor's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, its officials, employees, agents and authorized volunteers.

3.15 Insurance.

3.15.1 Time for Compliance. Contractor shall not commence Work under this Contract until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. In addition, Contractor shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the District that the subcontractor has secured all insurance required under this section. Failure to provide and maintain all required insurance shall be grounds for the District to terminate this Contract for cause.

3.15.2 Minimum Requirements. Contractor shall, at its expense, procure and maintain for the duration of the Contract insurance against claims for injuries to persons or

damages to property which may arise from or in connection with the performance of the Work hereunder by Contractor, its agents, representatives, employees or subcontractors. Contractor shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Contract. Such insurance shall meet at least the following minimum levels of coverage:

a. Minimum Scope of Insurance. Coverage shall be at least as broad as the latest version of the following: (1) *General Liability*: Insurance Services Office Commercial General Liability coverage (occurrence form CG 00 01) OR Insurance Services Office Owners and Contractors Protective Liability Coverage Form (CG 00 09 11 88) (coverage for operations of designated contractor); (2) *Automobile Liability*: Insurance Services Office Business Auto Coverage form number CA 00 01, code 1 (any auto); and (3) *Workers' Compensation and Employer's Liability*: Workers' Compensation insurance as required by the State of Nevada and Employer's Liability Insurance. Policies shall not contain exclusions contrary to this Contract.

b. Minimum Limits of Insurance. Contractor shall maintain limits no less than: (1) *General Liability*: \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury, personal injury and property damage; (2) *Automobile Liability*: \$1,000,000 per accident for bodily injury and property damage; and (3) *Workers' Compensation and Employer's Liability*: Workers' compensation limits as required by the State of Nevada. Employer's Liability limits of \$1,000,000 each accident, policy limit bodily injury or disease, and each employee bodily injury or disease. Defense costs shall be available in addition to the limits. Notwithstanding the minimum limits specified herein, any available coverage shall be provided to the parties required to be named as additional insureds pursuant to this Contract.

3.15.3 Insurance Endorsements. The insurance policies shall contain the following provisions, or Contractor shall provide endorsements (amendments) on forms supplied or approved by the District to add the following provisions to the insurance policies:

a. General Liability. The commercial general liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Contractor's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Contractor's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Contractor to waive its right of recovery prior to a loss. Contractor hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subcontractors.

b. Automobile Liability. The automobile liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the Contractor or for which the Contractor is responsible; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Contractor's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Contractor's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance

coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Contractor to waive its right of recovery prior to a loss. Contractor hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subcontractors.

c. Workers' Compensation and Employer's Liability Coverage. The insurer shall agree to waive all rights of subrogation against the District, its officials, employees, agents and authorized volunteers for losses paid under the terms of the insurance policy which arise from work performed by Contractor.

d. All Coverages. Each insurance policy required by this Contract shall be endorsed to state that: (1) coverage shall not be suspended, voided, reduced or canceled except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District; and (2) any failure to comply with reporting or other provisions of the policies, including breaches of warranties, shall not affect coverage provided to the District, its officials, employees, agents and authorized volunteers.

3.15.4 Separation of Insureds; No Special Limitations. All insurance required by this Section shall contain standard separation of insureds provisions. In addition, such insurance shall not contain any special limitations on the scope of protection afforded to the District, its officials, employees, agents and authorized volunteers.

3.15.5 Deductibles and Self-Insurance Retentions. Any deductibles or self-insured retentions must be declared to and approved by the District. Contractor shall guarantee that, at the option of the District, either: (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its officials, employees, agents and authorized volunteers; or (2) the Contractor shall procure a bond or other financial guarantee acceptable to the District guaranteeing payment of losses and related investigation costs, claims and administrative and defense expenses.

3.15.6 Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best's rating no less than A-VII, licensed to do business in Nevada, and satisfactory to the District. Exception may be made for the State Compensation Insurance Fund when not specifically rated.

3.15.7 Verification of Coverage. Contractor shall furnish District with original certificates of insurance and endorsements effecting coverage required by this Contract on forms satisfactory to the District. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf, and shall be on forms supplied or approved by the District. All certificates and endorsements must be received and approved by the District before work commences. The District reserves the right to require complete, certified copies of all required insurance policies, at any time.

3.15.8 Subcontractors. All subcontractors shall meet the requirements of this Section before commencing Work. Contractor shall furnish separate certificates and endorsements for each subcontractor. Subcontractor policies of General Liability insurance shall name the District, its officials, employees, agents and authorized volunteers as additional insureds using form ISO 20 38 04 13 or endorsements providing the exact same coverage. All coverages for subcontractors shall be subject to all of the requirements stated herein except as otherwise agreed to by the District in writing.

3.15.9 Reporting of Claims. Contractor shall report to the District, in addition to Contractor's insurer, any and all insurance claims submitted by Contractor in connection with the Work under this Contract.

3.15.10 Compliance with Coverage Requirements. If at any time during the life of the Contract, any policy of insurance required under this Contract does not comply with these specifications or is canceled and not replaced, District has the right but not the duty to obtain the insurance it deems necessary and any premium paid by District will be promptly reimbursed by Contractor or District will withhold amounts sufficient to pay premium from Contractor payments. In the alternative, District may terminate this Contract for cause.

3.16 Bond Requirements.

3.16.1 Payment Bond. Not applicable.

3.16.2 Performance Bond. Not applicable.

3.16.3 Bond Provisions. Not applicable.

3.17 Employee/Labor Certifications.

3.17.1 Equal Opportunity Employment. Contractor represents that it is an equal opportunity employer and that it shall not discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, sex, age or other interests protected by the State or Federal Constitutions. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

3.17.2 Verification of Employment Eligibility. By executing this Contract, Contractor verifies that it fully complies with all requirements and restrictions of state and federal law respecting the employment of undocumented aliens, including, but not limited to, the Immigration Reform and Control Act of 1986, as may be amended from time to time, and shall require all subcontractors and sub-subcontractors to comply with the same.

3.18 General Provisions.

3.18.1 District's Representative. The District hereby designates Kate Nelson, P.E. or her designee, to act as its representative for the performance of this Contract ("District's Representative"). District's Representative shall have the power to act on behalf of the District for all purposes under this Contract. Contractor shall not accept direction or orders from any person other than the District's Representative or his or her designee.

3.18.2 Contractor's Representative. Before starting the Work, Contractor shall submit in writing the name, qualifications and experience of its proposed representative who shall be subject to the review and approval of the District ("Contractor's Representative"). Following approval by the District, Contractor's Representative shall have full authority to represent and act on behalf of Contractor for all purposes under this Contract. Contractor's Representative shall supervise and direct the Work, using his best skill and attention, and shall be responsible for all construction means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Work under this Contract. Contractor's Representative shall devote full time to the Project and either he or his designee, who shall be acceptable to the District, shall be present at the Work site at all times that any Work is in progress and at any time that any employee or subcontractor of Contractor is present at the Work site. Arrangements for

responsible supervision, acceptable to the District, shall be made for emergency Work which may be required. Should Contractor desire to change its Contractor's Representative, Contractor shall provide the information specified above and obtain the District's written approval.

3.18.3 Termination. This Contract may be terminated by District at any time, either with or without cause, by giving Contractor three (3) days' advance written notice. In the event of termination by District for any reason other than the fault of Contractor, District shall pay Contractor for all Work performed up to that time as provided herein. In the event of breach of the Contract by Contractor, District may terminate the Contract immediately without notice, may reduce payment to Contractor in the amount necessary to offset District's resulting damages, and may pursue any other available recourse against Contractor. Contractor may not terminate this Contract except for cause. In the event this Contract is terminated in whole or in part as provided, District may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated. Further, if this Contract is terminated as provided, District may require Contractor to provide all finished or unfinished documents, data, diagrams, drawings, materials or other matter prepared or built by Contractor in connection with its performance of this Contract. District shall not be liable for any costs other than the charges or portions thereof which are specified herein. Contractor shall not be entitled to payment for unperformed Work including, without limitation, any overhead and profit on the portion of the Work that is terminated and shall not be entitled to damages or compensation of any kind or nature for termination of Work.

3.18.4 Contract Interpretation. Should any question arise regarding the meaning or import of any of the provisions of this Contract or written or oral instructions from District, the matter shall be referred to District's Representative, whose decision shall be binding upon Contractor.

3.18.5 Notices. All notices hereunder and communications regarding interpretation of the terms of the Contract or changes thereto shall be provided by the mailing thereof by registered or certified mail, return receipt requested, postage prepaid and addressed as follows:

CONTRACTOR: Tahoe Workz, Inc.
P. O. Box 3586
Incline Village, Nevada 89450
Attn: Carl Kurashewich III, President

DISTRICT: Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, Nevada 89451
Attn: Mike Bandelin

Any notice so given shall be considered received by the other Party three (3) days after deposit in the U.S. Mail as stated above and addressed to the Party at the above address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.18.6 Assignment Forbidden. Contractor shall not, either voluntarily or by action of law, assign or transfer this Contract or any obligation, right, title or interest assumed by Contractor herein without the prior written consent of District. If Contractor attempts an assignment or transfer of this Contract or any obligation, right, title or interest herein, District may,

at its option, terminate and revoke the Contract and shall thereupon be relieved from any and all obligations to Contractor or its assignee or transferee.

3.18.7 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.18.8 Controlling Law. This Contract shall be interpreted in accordance with the laws of the State of Nevada.

3.18.9 Counterparts. This Contract may be executed in counterparts, each of which shall constitute an original.

3.18.10 Successors. The Parties do for themselves, their heirs, executors, administrators, successors, and assigns agree to the full performance of all of the provisions contained in this Contract.

3.18.11 Conflict of Interest. Contractor maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Contract. Further, Contractor warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Contract. For breach or violation of this warranty, District shall have the right to rescind this Contract without liability. For the term of this Contract, no official, officer or employee of District, during the term of his or her service with District, shall have any direct interest in this Contract, or obtain any present or anticipated material benefit arising therefrom.

3.18.12 Certification of License. Contractor certifies that as of the date of execution of this Contract, Contractor has a current contractor's license of the classification indicated below under Contractor's signature.

3.18.13 Authority to Enter Contract. Each Party warrants that the individuals who have signed this Contract have the legal power, right and authority to make this Contract and bind each respective Party.

3.18.14 Entire Contract; Modification. This Contract contains the entire agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Contract may only be modified by a writing signed by both Parties.

3.18.15 Non-Waiver. None of the provisions of this Contract shall be considered waived by either party, unless such waiver is specifically specified in writing.

3.18.16 District's Right to Employ Other Contractors. District reserves right to employ other contractors in connection with this Project or other projects.

**SIGNATURE PAGE FOR CONSTRUCTION CONTRACT
BETWEEN TAHOE WORKZ, INC. AND INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT**

IN WITNESS WHEREOF, the Parties have entered into this Contract as of the day and date of the year first set forth above.

OWNER:

CONTRACTOR:

Agreed to:

Agreed to:

By:

By:

Mike Bandelin
Interim District General Manager

Signature of Authorized Agent

Print or Type Name and Title

Date

Date

Reviewed as to Form:

Joshua Nelson
District General Counsel

If Contractor is a corporation, attach evidence of authority to sign.

Date

EXHIBIT A

ORIGINAL REQUEST FOR PROPOSALS DATED SEPTEMBER 8, 2023



REQUEST FOR PROPOSALS

Repainting Diamond Peak Skier Services and Main Lodge Buildings

September 8, 2023

Prepared for:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Diamond Peak Ski Resort

1210 Ski Way

Incline Village, Nevada 89451

Prepared by:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Public Works Department, Engineering Division

1220 Sweetwater Road

Incline Village, Nevada 89451

REQUEST FOR PROPOSALS
Repainting Diamond Peak Skier Services and Main Lodge Buildings

The work includes the preparation for and repainting of the exteriors of Diamond Peak Ski Resort's Skier Services and Main Lodge buildings, located at 1210 Ski Way in Incline Village, Washoe County, Nevada.

Owner anticipates that the Project's total bid price will be approximately \$65,000. Work should be completed prior to ski resort opening.

Lump Sum Price Proposals are to be received by the District prior to **3:00 p.m., September 19, 2023**. Proposals received after this time will not be accepted.

A **MANDATORY** site visit is required prior to submitting a proposal for this work. Site visit is to be arranged with Mike Bandelin, Diamond Peak General Manager, at (775) 830-1179 or via email at mlb@ivgid.org. Contact Mike Bandelin for any additional information or clarification of this RFP.

Proposals are to be made on the attached Proposal Form (Page 5 of this RFP) and may be faxed to 775-832-1260, e-mailed to rlr@ivgid.org, mailed or hand-delivered to:

IVGID Public Works Department
1220 Sweetwater Road
Incline Village, NV 89451
Attn: Ronnie Rector

IVGID reserves the right to reject any and all proposals, and/or to waive any irregularities or formalities in evaluating and awarding the work in accordance with Nevada Revised Statutes.

INSURANCE AND LICENSING REQUIREMENTS:

Licenses. Successful Bidder shall have a Washoe County business license, and all appropriate Contractor's licenses and certifications for the services to be performed, per NAC 624.220, Classification C-4.

Commercial Insurance: Contractor shall procure and maintain for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the work hereunder by the Contractor, his/her agents, representatives, employees, or subcontractors. Contractor shall purchase General Liability, Auto Liability, Workers' Compensation, and Professional Liability Insurance (if applicable) coverage as required.

General Liability: Contractor shall purchase General Liability including appropriate Auto Liability with a minimum of \$1,000,000 combined single limit per occurrence, for bodily injury, personal injury and property damage. Contractor shall have a Certificate of Insurance issued to the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT naming it as additional insured, and indicating coverage types, amounts and duration of the policy.

Workman's Compensation: It is understood and agreed that there shall be no Industrial Insurance coverage provided for the Contractor or any Subcontractor by the District; and in

view of NRS 616.280 and 617.210 requiring that Contractor comply with the provisions of Chapters 616 and 617 of NRS, Contractor shall, before commencing work under the provisions of this Agreement, furnish to the District a Certificate of Insurance from an admitted insurance company in the State of Nevada.

All certificates shall provide for a minimum written notice of thirty (30) days to be provided to District in the event of material change, termination or non-renewal by either Contractor or carrier.

GENERAL

Contractor

The CONTRACTOR shall be a licensed Painting Contractor in the State of Nevada, with a minimum of five (5) years recent practical experience.

Definitions

- A. "Paint" as used herein means all coating systems and materials, including primers, emulsions, enamels, sealers and fillers, and other applied materials, whether used as prime, intermediate, or finish coats.
- B. "Owner" as used herein means, the Owner or Owner-designated person of responsibility.

SCOPE OF WORK

- A. Work is on the exterior of two buildings at 1210 Ski Way in Washoe County Nevada.
 - **Schedule 1:** Main Lodge, located at 1210 Ski Way in the upper parking lot.
 - **Schedule 2:** Skier Services Building, located at 1210 Ski Way in the lower parking lot.
- B. The CONTRACTOR shall furnish all supervision, labor, tools, materials, equipment, scaffolding, and incidentals, including all paint, brushes, rollers, drop sheets and expendables.
- C. Quote to provide for two (2) coats to cover.
- D. Prep and clean all surfaces sufficient to paint, per manufacturer's recommendations.
- E. Provide crack sealant in all cracks over 1/8" wide.
- F. Scrape and patch any loose material.
- G. Prime any unpainted surfaces larger than a dime.
- H. Paint all exterior walls, trim, casing, features.

- I. Paint will be three colors matching existing, for:
 - A. Main buildings, using PPG Acry-Shield Max 589-40 Exterior Paint, Eggshell Sheen,
 - B. Window and door trim, and
 - C. Beam trim.
- J. Permits, etc. The Contractor will obtain, at its own expense, all permits, licenses, and inspections, and shall comply with all laws, codes, ordinances, rules and regulations promulgated by authorities having jurisdiction which may bear on the work.

CONTRACT

A draft copy of the proposed contract is attached for Contractor's information.

Proposal Form Follows.

PROPOSAL FORM

Prices to include all labor, materials and incidentals.

IVGID reserves the right to reject any and all proposals, and/or to waive any irregularities or formalities in evaluating and awarding the work in accordance with Nevada Revised Statutes. IVGID reserves the right to award any or all schedules of work that is in the best interest of IVGID.

Schedule 1, Repainting Diamond Peak Base Lodge Exterior	
In Numbers:	\$
In Words:	
Schedule 2, Repainting Diamond Peak Skier Services Building Exterior	
In Numbers:	\$
In Words:	
Total Proposal, In Numbers:	\$
Total Proposal, In Words:	

Signature of Bidder: _____ Date: _____

PRINT OR TYPE:

Name: _____
 Title: _____
 Firm Name: _____
 Address: _____
 City, St, Zip: _____
 Phone #: _____
 Email: _____

EXHIBIT B


CONTRACTOR'S PROPOSAL DATED SEPTEMBER 15, 2023

PROPOSAL FORM

Prices to include all labor, materials and incidentals.

IVGID reserves the right to reject any and all proposals, and/or to waive any irregularities or formalities in evaluating and awarding the work in accordance with Nevada Revised Statutes. IVGID reserves the right to award any or all schedules of work that is in the best interest of IVGID.

* Schedule 1, Repainting Diamond Peak Base Lodge Exterior	
In Numbers:	\$ 27,625.00
In Words:	Twenty seven thousand six hundred twenty five.
* Schedule 2, Repainting Diamond Peak Skier Services Building Exterior	
In Numbers:	\$ 25,560.00
In Words:	Twenty five thousand five hundred sixty.
Total Proposal, In Numbers:	\$ 64,708.00
Total Proposal, In Words:	Sixty four thousand seven hundred eight.

* Schedule 3, Metal Hand railing, retaining wall + rental SHOP
 \$11,523.00 - Eleven thousand five hundred twenty three.
 Signature of Bidder:  Date: 9/15/2023

PRINT OR TYPE:

Name: Carl Kurashewich III
 Title: President
 Firm Name: Tahoe workz, Inc.
 Address: P.O. Box 3586
 City, St, Zip: Incline Village, NV 89450
 Phone #: 775-831-0852
 Email: TahoeWorkz@gmail.com

Tahoe Workz Inc
P.O. Box 3586
Incline Village, NV 89450
NV License 0089312

Estimate

Date	Estimate #
9/15/2023	167481

Name / Address
I.V.G.I.D. Mike Bandelin 1210 Ski Way Incline Village NV 89451

Description	Total
PROPERTY ADDRESS: 1210 Ski Way, Incline Village, NV 89451 - DIAMOND PEAK	
PREP TO INCLUDE: 1. All areas to be high pressure washed prior to paint. 2. Mask off all areas as needed prior to paint to protect from overspray. 3. Sand and scrape all peeling areas as needed prior to paint. 4. Prime all siding to be painted with a high quality exterior grade primer.	
*MAIN LODGE PAINT TO INCLUDE: 1. Paint all exterior siding on main lodge with a high quality exterior grade paint. 2. Fascia is to be painted with a high quality exterior grade paint. 3. Beams are to be painted with a high quality exterior grade paint. 4. All trim is to be "face" painted with a high quality exterior grade paint.	27,625.00
*SKIER SERVICES BUILDING PAINT TO INCLUDE: 1. Paint all exterior siding on building with a high quality exterior grade paint. 2. Fascia is to be painted with a high quality exterior grade paint. 3. Beams are to be painted with a high quality exterior grade paint. 4. All trim is to be "face" painted with a high quality exterior grade paint.	25,560.00
30% down and balance due upon completion.	
Total	

Accepted: _____

PAYMENT OPTIONS:

- Mail to P.O. Box 3586, Incline Village, NV 89450
- Hand deliver to 910 Incline Way #14, Incline Village, NV 89451
- ZELLE - tahoeworkz@gmail.com
- VENMO @tahoeworkz - IMPORTANT: add 3% to the total
- Credit card - IMPORTANT: add 3% to the total

Tahoe Workz Inc
P.O. Box 3586
Incline Village, NV 89450
NV License 0089312

Estimate

Date	Estimate #
9/15/2023	167481

Name / Address
I.V.G.I.D. Mike Bandelin 1210 Ski Way Incline Village NV 89451

Description	Total
<p>*METAL HAND RAILING, RETAINING WALL & RENTAL SHOP PAINT TO INCLUDE:</p> <ol style="list-style-type: none"> 1. Paint all exterior siding with a high quality exterior grade paint. 2. Deck fascia is to be painted with a high quality exterior grade paint. 3. Beams are to be painted with a high quality exterior grade paint. 4. All trim is to be "face" painted with a high quality exterior grade paint. 5. All railing is to be painted with a high quality exterior grade paint.* <p>*Disclosure - Tahoe Workz, Inc. does not warranty the railing due to it's current condition.</p>	11,523.00
30% down and balance due upon completion.	Total \$64,708.00

Accepted: _____

PAYMENT OPTIONS:

- Mail to P.O. Box 3586, Incline Village, NV 89450
- Hand deliver to 910 Incline Way #14, Incline Village, NV 89451
- ZELLE - tahoeorkz@gmail.com
- VENMO @tahoeorkz - IMPORTANT: add 3% to the total
- Credit card - IMPORTANT: add 3% to the total

MEMORANDUM

TO: Board of Trustees

THROUGH: Mike Bandelin
Interim General Manager

FROM: Bobby Magee
Interim Director of Finance

SUBJECT: Request for Proposals (RFP) for Forensic Auditing Services

DATE: September 27, 2023

I. RECOMMENDATIONS

That the Board of Trustees make a motion to:

Approve the DRAFT of the RFP for Forensic Auditing Services and Direct Staff to Issue the RFP to the Vendor Community on September 29, 2023.

II. DISTRICT STRATEGIC PLAN

This action supports Long Range Principle #2, Finance; *“The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial polices for operating budgets, fund balances, capital improvement and debt management.”*

- *Comply with State and Federal regulations.*
- *Develop and maintain a long term plan to sustain financial resources.*

III. BACKGROUND

Overview

On August 24, 2023 the Board of Trustees directed staff to develop an RFP for Forensic Auditing Services. (Item C.3) The DRAFT RFP is the document that will be used to communicate to interested and qualified firms the background and needs of IVGID with respect to the Forensic Due Diligence Audit, and related reports based on any findings or recommendations.

The recommended document includes completing the entire process, and making a recommendation for contract award to the Board of Trustees on November 8, 2023. The Scope of Work and Reports to Be Issued outlines the expected work product of the selected Firm. Finally, the scoring criteria for selecting the highest rated firm will follow a two-phase process.

In Phase I, the written responses received from interested Firms will be scored using the following recommended criteria:

- a. Qualifications (35%)
- b. Experience (Projects of similar size and scope) (20%)
- c. Technical Approach and Methodology (35%)
- d. Pricing (10%)

This approach places an emphasis on finding the “most qualified” Firm. As a result of the Phase I scoring, a recommendation for contract award may be made by the RFP Selection Committee (Committee). A more likely outcome is that the Interim Director of Finance, also serving as the RFP Project Manager, will create an interview list of Firms who still have a reasonable chance of winning the contract based upon the outcome of Phase I scoring by the Committee. Firms that are deemed to be in the competitive range will be invited back for Phase II (Interviews), where the Committee will have an opportunity to interview the list of Firms and intended individuals who are proposed to work on the engagement. If Phase II is necessary, the final recommendation for contract award to the Board from the Committee will be based 100% off of the scoring of the Phase II Interviews only.

VI. FINANCIAL IMPACT AND BUDGET

The recommended action has no direct impact to the budget; however, as a result of the completion of the RFP process the Finance Department will make a future recommendation for funding the Forensic Audit at a later date, based upon completed contract negotiations with the highest rated firm.

V. ALTERNATIVES

The impact of delaying the finalized RFP would be to continue with current operations, absent any type of independent risk assessment for potential of fraudulent activities.

*** DRAFT ***

REQUEST FOR PROPOSALS

FORENSIC AUDITING SERVICES FOR INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**Forensic Due Diligence Audit
September 29, 2023**

Introduction

The Incline Village General Improvement District (IVGID) is seeking proposals from qualified auditing firms for Forensic Auditing Services (Project).

The selected firm shall:

1. Express an opinion on the legitimacy of IVGID spending and whether the spending habits of the IVGID are deemed appropriate;
2. The auditor will examine the following questions in relation to all funds and departments:
 - a. Is there any suspected evidence that fraud, theft, waste, abuse or collusion occurred in relation to any aspect of the financials?
 - b. Were all applicable local, state and federal policies, regulations and laws adhered to?
 - c. Did IVGID employees and officials act diligently, and in the interest of the District?
3. The above list is not meant to constitute an exhaustive list of duties. The final contract negotiated with the selected firm may include other services. Proposers are also invited to describe other services or functions that they would recommend.

A Request for Proposal process is different from an Invitation to Bid. The District expects vendors to propose creative, competitive solutions to the District's stated problem or need, as specified herein.

Background

In 1961, the community of Incline Village was being developed by the Crystal Bay Development Company. In order to pay for improvements, IVGID was created by Washoe County on June 1, 1961 authorizing the newly created District to levy taxes to pay for improvements and for five elected Trustees to set up and run the District.

Currently IVGID’s structure includes eight departments overseen by a General Manager, who reports to the Board of Trustees. The departments include Information Technology, Human Resources, Finance, Administrative Services, Parks and Recreation, Ski, Golf and Community Services, and Public Works. IVGID has a total of nine bank accounts that support total appropriations of \$116.3 million in fiscal year 2023-24. The budget includes 259 full time equivalent positions to support ongoing operations. The spending plan includes total net appropriations of \$7.2 million in the General Fund, \$16.2 million in Utility Fund operations, \$22.8 million in the Community Services Fund, \$6.6 million in the Beach Fund, and a total of \$72.4 million in multi-year Capital Improvement Projects across all funds.

Schedule of Events

It is the goal of IVGID to select and retain a Firm by November 8, 2023. In preparation for that action, the following **tentative** schedule of events has been prepared:

Event	Date	Time
Request for Proposals Released	9/29/23	N/A
Final Questions Due	10/5/23	Before 4:00 P.M. PDT
Responses to Questions Released	10/10/23	N/A
Proposals Due	10/17/23	Before 4:00 P.M. PDT
Interviews (If Necessary)	Week of 10/23/23	N/A
Notification of Tentative Selection	10/30/23	N/A
Tentative IVGID Board Meeting to Consider Awarding Contract	11/8/23	6:00 P.M. PDT

IVGID reserves the right to amend, withdraw and cancel this RFP. IVGID reserves the right to request or obtain additional information about any and all submittals before making an award. IVGID also reserves the right to seek clarification from any Proposer about any statement in its proposal that IVGID finds ambiguous.

Scope of Work

The following items provide an abbreviated scope of work for completion of the Project. The Firm is encouraged to expand on this scope, as it deems necessary, to provide a complete work product.

Based upon the issues involved in this matter, IVGID believes the review will require the assistance of a qualified forensic accountant to complete a due diligence review of its books and records for fiscal years 2018-19 through 2022-23 in all of the following areas:

- Investigation, research and providing answers relating to questions regarding compliance with generally accepted accounting principles (GAAP) and pronouncements from the Government Accounting Standards Board (GASB).

- Factual investigation, including interviews, and document review to determine that IVGID is in compliance with all guidelines and requirements pertaining to all aspects of financial management as set forth by any federal program requirements, the State of Nevada and IVGID policies.
- Assistance in document and data collection, management, and repository services, as required.
- Assistance with policies and procedures as they pertain to all aspects of the conduct and management of the finances of IVGID, including but not limited to financial transactions, financial reporting, and conflicts of interest.

In addition, the selected Firm shall:

- Complete a current state fraud risk assessment based on current operations.
- For those areas identified as higher risk, perform analytical procedures over the transactions in those cycles or processes.
- Propose any addition testing to be considered by IVGID for completion of the Project.

Report(s) To Be Issued:

- A report identifying whether any irregularities, illegal acts, or suspected evidence of fraudulent activities were detected in connection with all funds and departments identified at IVGID.
- The report shall detail any evidence or suspected evidence of illegal or irregular acts, and contain recommendations for the correction of conditions that may lend themselves to irregular or illegal acts.
- The report should cite relevant laws or regulations; where findings in the Project are related to irregularities, the report should identify best practices.
- The Firm shall communicate any reportable conditions found during the audit.
 - A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.
 - Non-reportable conditions discovered by the Firm shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls.
 - Report(s) regarding irregularities or suspected illegal acts shall be immediately sent, as they become evident, to the following parties: General Manager and Director of Finance.

Time Schedule for Project:

The forensic auditor will submit for review and approval by the Project Manager a schedule of audit functions as follows:

- Interim work start and completion dates.
- Detailed audit plan and a list of all schedules and assistance to be provided by IVGID.

- Expected date final report will be issued to the IVGID management team and the Board of Trustees.

Special Considerations:

- If irregularities or illegalities are discovered as a result of the forensic audit, IVGID anticipates that the audit report will be submitted to legal authorities for review.
- In the event of civil or criminal proceedings, the city expects that the forensic auditor will make him or herself available.

Auditing Standards to be Followed:

To meet the requirements of this RFQ, the audit should be performed in accordance with the American Institute of CPA's (AICPA) Forensic & Valuation Services Statement on Standards for Forensic Services. In addition, the AICPA's Code of Professional Conduct will apply to all services offered by members, or representatives of member Firms.

District Project Team and Management

Interim Director of Finance Bobby Magee will be IVGID's Project Manager and will have overall responsibility and accountability for the project. Various IVGID Staff will work directly with the Firm to coordinate access to any needed documents or access to systems. IVGID shall be responsible for providing the following:

- 1) Access to documents requested by the Firm.
- 2) Access to systems as requested by the Firm.

Proposal Content and Requirements

To be considered for Forensic Auditing Services, your **Proposal Contents** must be clearly marked and shall include the following:

Proposals shall not exceed 50 pages in length, including any appendix materials, using a minimum 11-point font size type. Resumes of all proposed staff working on the project should be included. A typical proposal submittal should follow the format provided below:

- 1) Transmittal Letter: Include any information your Firm believes should be highlighted from its proposal or any key considerations for the selection committee to consider that are not covered in the proposal requirements. Consultant will also include in the transmittal, any exceptions taken to IVGID's Standard Consulting Agreement.
- 2) Firm Experience: Provide a general overview of your Firm's experience at providing Forensic Auditing Services for other governmental agencies.
- 3) Firm's Approach to Project: Consultant shall describe its approach in implementing and managing the project to a successful completion. This includes how the Consultant shall meet the stated goals within the scheduled time of completion, the ability to work with a multi-disciplinary project team, including IVGID staff, and other Consultants if necessary.

- 4) Project Team: Describe your Project team, including title, office location and contact information. Include the key individuals and sub-Consultants that will actually be responsible for conducting the project's technical activities and for management of the project. Include a percent-time availability table for the project manager and key staff, who will be actively working on the audit. An organization chart should be provided showing the inter-relation of all the project team members, both District and Consultant.
- 5) References: Provide at least three references for the key individuals on the Project team. This section should provide a short description of the project and your Firm or staff members' role, and a specific contact person with phone number. The selection committee will be focusing on project performance and will be requesting input as to conformance with schedules and budgets.
- 6) Submit manpower-loading matrix indicating an estimate of hours to complete the services as described in this Request for Proposals. The estimate should be an itemized staffing breakdown in spreadsheet form, indicating personnel classification and hours for each Consultant team member for each work task.
 - a) This section will not include any estimate of costs.
- 7) Appendix materials submitted should be limited to résumés of proposed key staff relevant to the scope of work.

Proposed Compensation

Firms shall submit a total firm-fixed project cost in a separate electronic file. The Cost Sheet has been provided as an attachment to this RFP. Fixed cost proposals provided will be evaluated using a normalized scoring method. The cost proposal for the selected firm will form the basis of negotiations for the contract.

Evaluation Criteria

IVGID reserves the right to amend, withdraw, and cancel this RFP. IVGID also reserves the right to reject all responses to this RFP at any time prior to agreement execution. Furthermore, IVGID reserves the right to request additional information about any and all Proposals that in IVGID's sole opinion is necessary to assure that the Company's competence, number of qualified employees, business organization, experience, and financial resources are adequate to perform the Services.

All Proposals shall be reviewed to verify that the Firm has met the minimum requirements as stated in this RFP. Proposals that have not followed the rules, do not meet minimum content and quality standards, and/or do not provide references will be rejected as non-responsive.

Consultants will be evaluated on the basis of the following criteria for Phase I of the final scoring:

- a. Qualifications (35%)
- b. Experience (Projects of similar size and scope) (20%)
- c. Technical Approach and Methodology (35%)

d. Pricing (10%)

Firms deemed within the competitive scoring range will be invited to participate in Interviews, if necessary. The competitive scoring range shall be at the sole discretion of IVGID, and a contract may be recommended to the Board of Trustees after Phase I scoring only.

Phase II of the scoring, if necessary, will be based 100% off of the Final Interview process. If Phase II is necessary, the recommendation for contract award to the Board of Trustees shall be made solely upon Phase II scoring with no consideration given to Phase I scores.

Submittals

Interested parties shall submit one electronic copy of its response to this RFP, in PDF format, to bma@ivgid.org no later than 4 P.M. PDT, October 27, 2023. A separate PDF file containing the cost proposal shall be sent by the same deadline, which may be attached as a separate email if needed.

RFP: Forensic Auditing Services for IVGID 9/29/23

Offeror / Firm's Name _____

Total Fixed Price for All Items Identified in the Scope of Work \$ _____

Note: Fixed Price is the Amount Firms will be Evaluated Upon

Proposed Hourly Rates for any Additional Services Suggested by the Offeror:

Job Title	Hourly Rate
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

MEMORANDUM

TO: Board of Trustees

FROM: Ray Tulloch
Treasurer

Michaela Tonking
Trustee

SUBJECT: Review, and discuss Moss Adams implementation proposals based on Moss Adams Phase 1 Assessment and possibly agree and take action on next steps

DATE: 29 September 2023

I. RECOMMENDATION

That the Board of Trustees consider Moss Adams Phase 1 assessment and implementation proposals and agree priorities for, and take actions to initiate, follow up work in each of the areas covered by the Moss Adams consulting report:

- Strategic Plan
- Internal Controls
- Organizational and Staffing Structure
- Board Policies

II. BACKGROUND

The Board, at the May 1, 2023 meeting approved a contract with Moss Adams for a management Consulting, Phase 1, engagement to review and provide recommendations on the following items:

- Strategic Plan
- Internal Controls
- Organizational and Staffing Structure
- Policies

Moss Adam provided their initial report and recommendations to the Board at the August 30, 2023 meeting (report attached as Appendix A, policy gap as Appendix B, and presentation attached as Appendix C). At this meeting, it was noted that proposed budgetary costs for implementation support by Moss Adams were still to

be provided. Moss Adams has now provided estimated costs for provision of support to the District in each of the Recommendation areas (attached as Appendix D).

III. FINANCIAL IMPACT/BUDGET

The financial impact is to be determined based on items selected, if any. This is an unbudgeted project.

IV. ALTERNATIVES

The Board may decide to delay action on some of the recommendations; to perform some of the implementation work internally; and/or to issue a subsequent RFP for some or all of the work.

V. BUSINESS IMPACT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

VI. ATTACHMENTS

Appendix A: Moss Adams Report

Appendix B: Moss Adams policy gap analysis

Appendix C: Moss Adams Board presentation

Appendix D: Moss Adams Implementation Support estimates

VII. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

- Priorities and phasing for implementing proposals
- Requirements for external implementation support
- Actions to be taken to initiate work on recommendations



FINAL REPORT

Incline Village General Improvement District

MANAGEMENT CONSULTING SERVICES – PHASE 1 REPORT

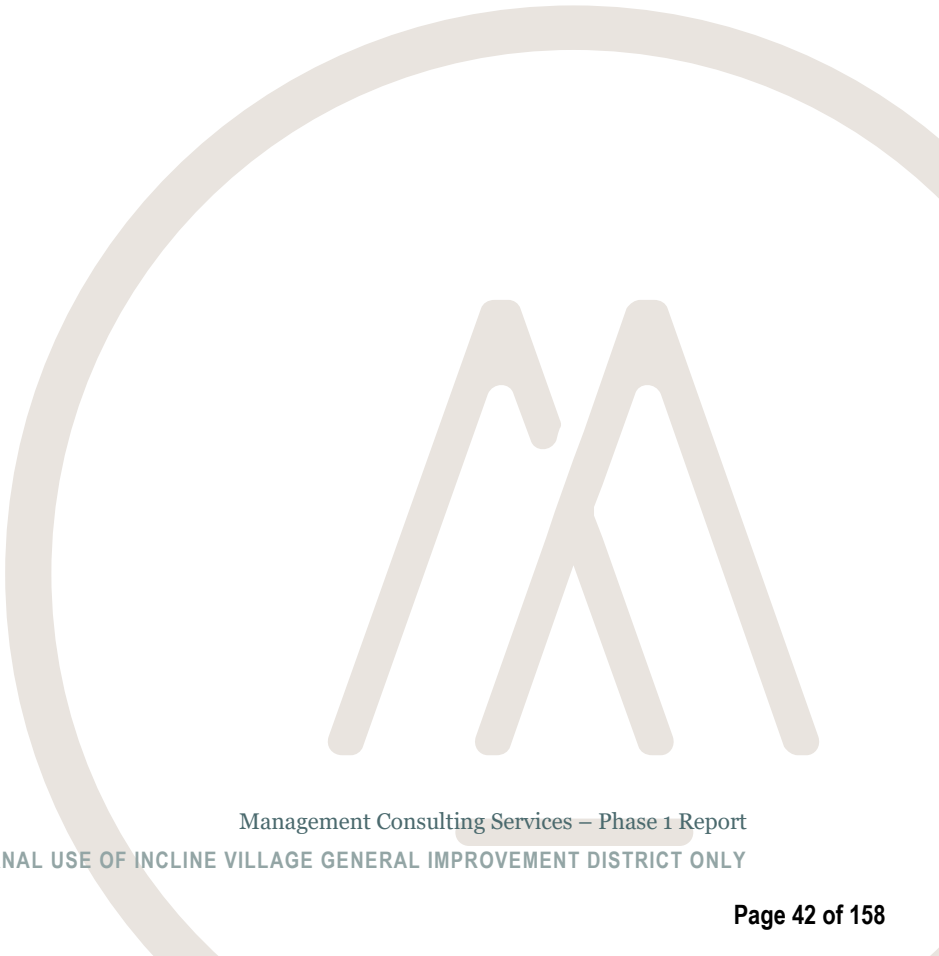
August 25, 2023

Moss Adams LLP
999 Third Avenue, Suite 2800
Seattle, WA 98104
(206) 302-6500



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I. INTRODUCTION

A. BACKGROUND

Moss Adams LLP (Moss Adams) was contracted by the Incline Village General Improvement District (IVGID or the District) to perform the first phase of a two-part project. The initial phase involved reviewing and analyzing various aspects of the District’s leadership environment—including the District’s Strategic Plan, senior management team structure and roles, and Board and District policies and procedures. The goal was to identify opportunities for improvement and provide recommendations to increase the effectiveness and efficiency of operations in alignment with industry best practices.

B. SCOPE AND METHODOLOGY

As part of this work, we evaluated various elements of IVGID’s leadership environment, including reviewing:

- The District’s Strategic Plan and development process
- The senior management team’s organizational structure and job descriptions
- The Board Policies, District Policies and Procedure Resolutions, and financial operational procedures for inclusion of appropriate internal controls and alignment with best practice

The assessment was performed between June and July 2023, and the initial draft report with recommendations was provided to IVGID Board representatives in August 2023. The project consisted of four major phases.

PHASE		DESCRIPTION
1	Start-Up and Management	➤ Project initiation consisted of collaborative project planning with IVGID’s Board and management representatives, and project management, including developing our scope of work and final work plan.
2	Fact-Finding and Data Collection	➤ The second phase included interviews, document reviews, and best practice research. We worked with IVGID to obtain the most current information and insights. <ul style="list-style-type: none"> • Interviews: We conducted interviews with all members of IVGID’s Board of Trustees and senior management team. • Document Review: We received documents including policies, procedures, planning documents, budgets, reports, job descriptions, and others. • Best Practice Research: Based on the opportunities for improvement identified, we conducted research to ascertain best practices within the public sector.
3	Analysis	➤ Based on the information gained during our fieldwork phase, we assessed the current conditions and identified opportunities for improvement. Leveraging best practice information and our own experience from working with similar entities, we developed practical recommendations.



PHASE	DESCRIPTION
4	Reporting Results ➤ We communicated the results of our analysis with observations and recommendations presented first in a draft report that was reviewed with IVGID Board representatives to validate facts and confirm the relevance of recommendations before finalizing the report.

We would like to thank IVGID leadership and staff for their willingness to assist in this assessment.



II. STRATEGIC PLAN ASSESSMENT

Current State

A core function of any governing body is to set and monitor the strategic direction of the organization. Within this context, the District has followed best practices by developing a multi-year strategic plan.¹ By grounding its day-to-day work in the long-term vision for the community and core mission of the District, IVGID should be able to ensure that resources are strategically allocated to support long-term success and provide consistency of vision and direction—even as members of the Board or the management team exit the organization. However, the most recent 2021-2023 Strategic Plan has some significant limitations that hinder its effectiveness.

Plan Development

IVGID's current strategic plan was developed in 2021 to help the District achieve the following intentions:

- Become more strategic and less tactical
- Create a systematic approach to define longer-term principles and identify the means to achieve them
- Provide the District with the ability to channel resources in a strategic manner that yields the greatest benefit to parcel owners and customers
- Provide a balanced approach toward addressing objectives of District parcel owners, customers, finances, internal processes, and education and growth of employees
- Enable the District to plan and execute continuous improvements throughout the organization

The plan was developed in alignment with the Board of Trustees Policy 1.1.0. In general, this policy is well aligned with planning best practices. However, interviewees noted several challenges during the planning phase for the 2021-2023 plan:

- The plan was primarily developed by the organization's senior management team and then brought to the Board for sign-off. While it is appropriate and well-aligned with best practice for the planning process to be initiated and conducted by the organization's chief executive² (in this case the General Manager), it is also critically important to include active Board participation and input. Typically, boards would provide policy guidance to set the high-level strategic elements of the plan—including mission, vision, values, and long-range goals (aka the strategy). Then the management team is responsible for determining and implementing the best means to achieve these objectives (aka the tactical operations).
- Beyond the senior management team, there was limited employee engagement in the planning process. As part of both communication, alignment, and change management efforts, it can be highly beneficial to engage all staff in the planning process.
- There was limited stakeholder engagement to inform the assessment of environmental factors or provide input on community priorities. The District serves the community, so planning activities should take the community's needs into consideration. Ideally, this type of work would be grounded in both quantitative and representative feedback methods (like a statistically significant

¹ [GFAO Strategic Planning](#)

² [GFAO Strategic Planning](#)



community survey) and qualitative input that can be gathered through methods like focus groups or open houses.

While the current strategic plan coverage only extends through 2023, the Board has not yet been engaged to develop a new plan.

Plan Structure and Contents

IVGID's current strategic plan contains the following elements:

- Vision statement
- Mission statement
- Value statement
- Mantra statement
- Introductory message that describes the plan benefits, process, and key development dates
- Long-range principles that describe the overarching goals of the District
- For each long-range principle, the plan includes:
 - Strategies that describe how the organization envisions accomplishing the objective
 - Long-term initiatives which describe the activities that need to be accomplished
 - Budget Initiatives for 2021-2023 which describe the measurable 2021-2023 work plan efforts that support the objectives and related strategies
- Implementation process
- Reassessment process

While certain elements of the planning document—like the mission, vision, and value statements—are well aligned with best practice, there are opportunities to improve the overarching structure and plan contents.

First, the current report structure of Long-Range Principles, Strategies, Long-Term Initiatives, and Budget Initiatives is confusing and difficult to navigate. In particular, it is challenging to easily determine the distinction between Long-Term Initiatives and Budget Initiatives. Some interviewees noted that the format does not lend itself to clear implementation planning.

Second, the plan spans a three-year period. While this is sufficient for industry standards, IVGID may benefit from a five-year plan to provide additional time to accomplish some of the larger strategic goals. In addition, the District's Strategic Planning Policy references a five-year planning cycle, indicating that it was the intention to produce a longer-range plan.

Third, while the current strategic plan does reference other plans and planning activities—including financial plans, capital planning initiatives, and support for regional strategies for items like implementing water system infrastructure for fire suppression—many of the references are very high level. It is also unclear how the strategic plan related to these other planning initiatives. As a result, some interviewees noted that there may be a lack of alignment between various District plans.

Finally, the 2021-2023 Strategic Plan lacks specific Key Performance Indicators (KPIs) or other performance measures. Staff report that this format was an intentional request from a previous Board. However, performance reporting is referenced throughout the Implementation section of the plan, including the following intended action items:



- Post a summary or shortened version of the Strategic Plan on the District's website and track results on the website as well. It may also be helpful to print a short summary of the Strategic Plan's progress to distribute to interested partners, parcel owners, and customers.
- Provide an update on the Plan's implementation and results on an annual basis.
- Conduct employee meetings on a quarterly or semi-annual basis to review the Strategic Plan's progress and results and report on progress to the Board of Trustees.
- Track the measurement system on a quarterly basis. Some of the measures will be calculated annually. Provide an annual narrative about the results. Review the measures on an annual basis and make adjustments as necessary to ensure the measures continuously add value to decision-making. Include a combination of lagging and leading indicators. (Lagging indicators or outcomes measure past performance; leading indicators or performance drivers assist in establishing future performance.)

While some of these activities have taken place, some have not yet been established. For instance, the strategic plan has been posted to the District's website³, but performance measures are not being tracked or reported there. In terms of regular reports to the Board, the District has posted the May 2022 and December 2022 strategic plan update to the website.⁴ It does not appear that additional updates have been provided in 2023.

In addition, the District's Performance Measurement for Decision Making Policy 4.1.0 also outlines expectations for general performance reporting. It does not appear that the District is currently implementing this policy.

Staff also report that there have been differing directions from previous Boards on what data or report formats are the most useful. Shifting expectations may have made it more difficult to establish a consistent performance reporting framework.

The lack of unified performance measurement has resulted in several challenges for IVGID:

- *Informed Decision-Making:* Without clear goals and KPIs, it is challenging for IVGID leadership to objectively understand how effectively the organization is delivering intended services. Without this information, decisions can often be based on more subjective measures like anecdotal evidence and political pressure.
- *Accountability and Organizational Learning:* Without clear reporting structures and processes, it can be challenging to cultivate accountability, or to identify areas for organizational learning and improvement.
- *External Communication:* Without data, community members are not able to view a coherent, comprehensive, and consistent picture of IVGID's performance and track large-scale progress toward mission-critical goals. Data can help IVGID better tell its story and show its value to stakeholders.

Utilization of the Strategic Plan

The strategic plan should serve as a high-level decision-making framework that provides a foundation for evaluating new initiatives, project prioritization, and emergent strategies. By utilizing the principles

³ [2021-2023 Strategic Plan](#)

⁴ [May and December 2022 Update](#)



and goals established within the strategic plan, a leadership team should be able to evaluate new initiatives against the following factors:

- Will this initiative support our long-term vision for the community?
- Is this initiative aligned with our organization’s mission, scope, and delegated powers, or would it be better handled by a different party?
- Does this initiative align with the values of our organization?
- Does this initiative actively support an organization-wide goal or objective?

Within its Implementation section, the 2021-2023 Strategic Plan explicitly notes the intention to use the document as a guidepost for District decision-making. In alignment, some members of the senior management team reported that the strategic plan is actively used by that team to prioritize work. However, this work is not being actively communicated up to the Board. For example, while staff may have a clear understanding of how specific initiatives stem from the strategic plan and are actively reporting on budget initiatives, Board members report that is often unclear how projects directly relate to strategic goals (especially in light the format and age of the current strategic plan). More importantly, the strategic plan is not yet being used at the Board level to guide strategic, policy, or financial decisions.

In this type of environment, it is common for board members to operate at more of a tactical level than a strategic level—which limits their ability to focus on long-term goals (see [Roles and Responsibilities](#)). In addition, this type of planning environment is often highly reactive, whereby multiple projects are considered a top priority and priorities often change.

Finally, while staff regularly report on key activities (including budget initiatives, financial information, and capital improvement projects), IVGID has not developed annual department implementation plans that are directly tied to the strategic plan or are developed in collaboration with the Board. While the 2021-2023 Strategic Plan mentions in the Implementation section that the annual budget document will serve as the action plan for implementing objectives, the organization’s budget documents do not currently incorporate references or clear ties to understand how individual initiatives support the strategic plan.

Recommendations

To address the challenges noted above, we recommend the following combination of activities:

A. Develop a new strategic plan using a robust and collaborative process.

The District should develop a new strategic plan through a collaborative process that incorporates management, employee, community stakeholder, and Board member input. Collaboration across all levels can improve the end product and facilitate alignment around critical work (see [Roles and Responsibilities](#) section). As such, the plan development process can also serve as a useful tool to build trust and establish improved working relationships throughout the organization.

We would recommend that the District employ an external facilitator to guide the process, synthesize information, and help to ensure that the work is reflective of both management and board input. We have included a sample development process below:



- *Project Initiation:* During the project initiation phase, the facilitator would work with the management team to draft a full project plan that lays out key milestones, roles, and responsibilities for the strategic planning process. This plan would also be approved by the Board.
- *Documents and Data Review:* The facilitator would request, review, and synthesize information from relevant documents (including organizational plans and budgets) and data (like employee engagement or customer satisfaction surveys) to understand the organization's current context.
- *Board and Management Interviews:* The facilitator would conduct individual interviews with each Board member and each department director to identify their concerns and priorities for the organization.
- *All-Staff Survey:* The facilitator would administer an all-staff survey to gain input from employees across the organization about the organization's mission, vision, values, and goals. This serves as an important tool to elevate issues and ideas from staff at all levels.
- *Management and Board Work Sessions:* The facilitator would conduct a series of interactive work sessions with the management team and the Board to further develop and refine the mission, vision, and value statements, along with potential goals, objectives, and actions. Work sessions can be held separately or jointly to bring together the management team and the Board.
- *Community Input:* Throughout the process, the facilitator would provide opportunities for community engagement. Specific activities may include public surveys, open houses, virtual meetings, focus groups, and/or interviews. The goal of this work is to ensure that the plan is aligned with community expectations. Community input at this phase is not a direct mandate—as the plan activities must be aligned with overarching strategy and resource limitations—but provides critical context for IVGID's leadership team about community perceptions and priorities.
- *Draft and Final Plans:* The plan development work would culminate in a strategic plan that is both aspiration, actionable, and reflective of both community expectation and District resources.

B. Restructure the next plan to follow a more common strategic plan format, incorporate meaningful performance measures, and shift to a five-year plan length.

In general, strategic plans typically contain the following elements:

- *Vision:* A clear statement that captures the organization's future aspirations for the community and describes the desired long-term results of the organization's efforts.
- *Mission:* A concise statement of the organization's purpose and its role in the community.
- *Goals and Objectives:* Desired end results that the organization will work toward to fulfill its mission and pursue its vision.
- *Actions/Strategies:* Specific, measurable steps that the organization will take to achieve its goals and objectives.
- *Performance Measures:* The metrics by which organizational leaders and stakeholders will determine whether the organization is progressing toward and accomplishing its goals.

We recommend that the District's next strategic plan be structured to align with the industry standard format listed above. Within this structure, the District would have Goals (formerly Long-Range Principles), Objectives (formerly Strategies), and Actions (formerly Long-Term Initiatives and/or Budget Initiatives).



While full financial forecasting is not necessarily to incorporate within the strategic plan, it may be beneficial to include ballpark cost estimates for major unfunded projects to provide a sense of scale for needed resources. In addition, one-time and ongoing expenses for individual strategic plan initiatives should be brought forward as part of the annual budgeting process (see Recommendation E for a description of this process). In that way, the strategic plan can be tied to the financial realities of the organization.

In addition, each goal within the next strategic plan should have at least 3-5 related KPIs to track progress to align with industry standards.⁵ Each performance measure should have a clearly documented description (what it is), objective (what it is striving to measure), definition (how it is gathered or calculated), and reporting frequency (quarterly or annually). While KPIs should primarily focus on measuring outcomes (the impact of a program activity), some output (the result of a program activity) or workload measures may also be useful to include. KPIs should be established using a collaborative, facilitated process to ensure that measures are meaningful, appropriate, and realistic within the District's operating environment, financial resources, and data availability constraints.⁶

Finally, IVGID should consider shifting to a five-year planning period in alignment with District's Strategic Planning Policy. Given that the District operates with three-year board terms, having a longer planning cycle can be especially helpful to increase continuity and reduce major swings in strategy.

C. Ensure alignment between the next strategic plan and the District's other organizational plans.

The District's strategic plan should provide an umbrella under which all other planning activities are aligned. For example, the District's capital plans, comprehensive plans, and/or other major planning activities should be referenced within the strategic plan and reviewed during the strategic planning process to identify if there are any major areas of misalignment. In addition, within the public sector, it is often helpful to understand how the organization's planning activities may influence (or be influenced by) the strategic plans of other local agencies or municipalities.

IVGID should incorporate a review of all organizational plans as part of its next strategic planning process.

D. Establish the practice of utilizing the strategic plan as part of the Board's decision-making process.

By leveraging the strategic plan to guide decisions, IVGID's leadership can more consistently evaluate and prioritize issues in an evolving political environment and maintain their focus on leading the organization by setting strategic direction and delegating operational implementation to the General Manager.

A key part of this practice will be to ensure that when the management team brings forward new projects or initiatives for discussion or approval by the Board, they clearly link the initiative back to specific priorities within the strategic plan. This type of reporting process change can often be easily

⁵ [GFOA Performance Measure Best Practices](#)

⁶ [ICMA Getting Started: Performance Management for Local Government](#)



accomplished by updating standard forms or staff report templates to include a field for references to the strategic plan.

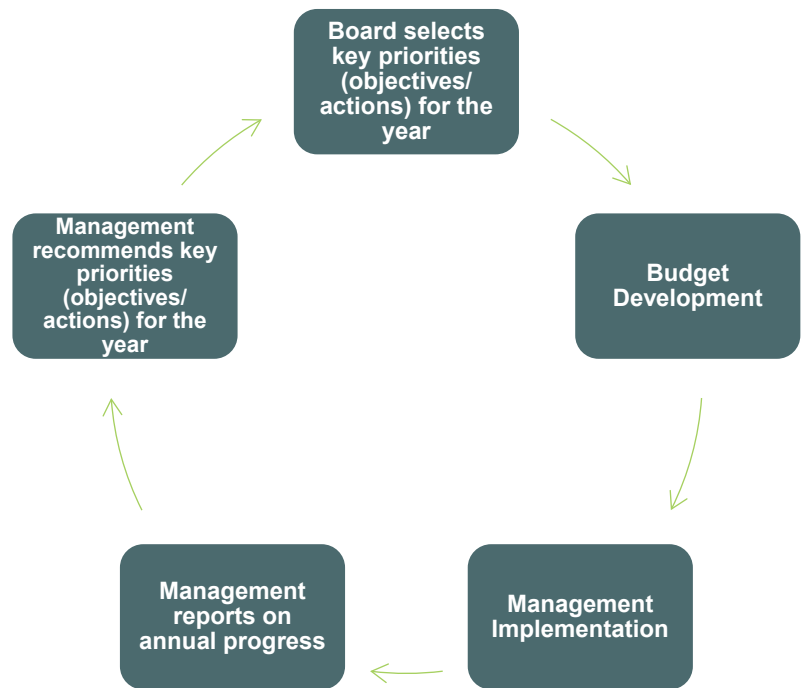
E. Adopt the practice of collaboratively selecting strategic plan priorities on an annual basis.

Within the overarching direction set by the strategic plan, it is best practice for the management team to develop annual operating plans for each department or major function. A common process to create these types of plans is as follows:

Each year, the management team reviews the strategic plan and selects specific objectives and actions within the plan that they believe will be critical to focus on for the upcoming year.

These priorities are then presented to the Board for review, feedback, and approval.

Once priorities have been established, the management team develops a high-level implementation plan to identify specific actions, timelines, and responsible parties. This work should be aligned with the budget development process.



At the end of the year, the management team reports on progress to the Board.

This process to select and prioritize work for the upcoming fiscal year ensures that work is both guided by long-term strategies and responsive to emergent needs. In addition, adopting this type of plan would help the District to fulfill the goals outlined in the Reassessment section of the plan which indicates that the plan should be reviewed at least annually.

F. Determine appropriate timelines or triggers to conduct revisions to the strategic plan.

While a strategic plan should be reviewed annually, full-scale revisions to the plan will likely happen on a less frequent basis. The frequency of needed revisions to the strategic plan depends on the volatility of the organization’s environment. Many public sector organizations keep their strategic plans intact for the full plan period and only revise when they develop their next plan. For other organizations, they may choose to conduct interim revisions to the plan more frequently (every one to three years) if internal or external circumstances have had significant impacts on specific programs or service delivery. As there is no set industry standard for when to revise strategic plans, the Board should review the plan and the District’s operating environment each year to determine if a revision will be necessary and/or establish a set timeline (for example, every three years) for this work.



G. Consider implementing a regular representative community survey to gather wholistic information about community perception of IVGID services.

By implementing a statistically significant and representative community survey, IVGID can help provide context for individual public input and help ground decision-making in majority interests, rather than relying on individual feedback provided via the public comment process. Ideally, IVGID would administer a community survey on an annual basis and ask similar questions each year. In this way, District leadership will both establish a baseline and receive comprehensive insights into trends and emergent community needs.

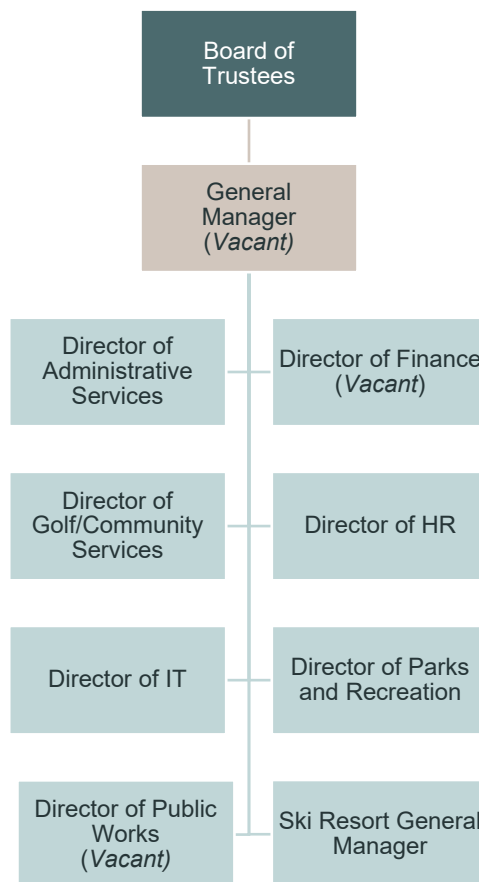


III. SENIOR MANAGEMENT TEAM STRUCTURE AND STAFFING ASSESSMENT

Organizational Structure

1.	Observation	There are opportunities to strengthen the District’s senior management team structure.
	Recommendation	<p>A. Consider creating an Assistant General Manager (AGM) role or incorporating AGM responsibilities within another senior management position.</p> <p>B. Reclassify the Administrative Services Director to an executive assistant or expand the role to better align with industry standards.</p> <p>C. After a new GM is hired, consider centralizing oversight of the Marketing, Sales, and Food & Beverage teams.</p>

In terms of organizational structure, IVGID is arranged into eight general departments, representing both internal and customer-facing services.





DIVISION	DESCRIPTION/SCOPE
General Manager	The GM oversees the day-to-day operations and management of the District. They are responsible for implementing policies and decisions set forth by the Board of Trustees, ensuring efficient delivery of services and infrastructure improvements to the community.
Administrative Services	This division is responsible for administrative and professional support to the GM, maintains records of all contracts and contractual obligations of the District, provides supportive oversight of public records requests, and reviews District and Board ordinances, policies, practices, and procedures. This function oversees the District Clerk and Communications team.
Finance	This division is responsible for the District's Finance/Accounting and Revenue Office, including revenue, expenditures, investments, inventory, indebtedness, bonds, leasing, capital improvements projects, and infrastructure financing.
Golf/Community Services	This division manages the golf courses at Incline Village and the District's Community Services Division, including Marketing, Sales, and Food & Beverage. While Community Services are officially managed within this department, oversight is shared with the Ski Resort GM seasonally.
Human Resources (HR)	This division manages payroll, benefits, training, compensation/classification, workers' compensation, risk management, employee and labor relations, and dispute resolution.
IT	This division is responsible for the entire technology environment at the District, including network and system administration, as well as hardware, software, and cybersecurity.
Parks and Recreation	This division manages District beaches, parks, playing fields, tennis and pickleball, aquatics, recreation, senior programs and services, youth and adult programs and services, recreation and fitness center, and recreation administration.
Public Works	This division provides comprehensive public works services for the District, including Engineering, Buildings, Fleet, Resource Conservation, and Utilities.
Ski Resort	This division manages the operation of the District's Diamond Peak Ski Resort. During the ski season, this also includes oversight over the shared Marketing, Sales, and Food & Beverage teams.

When interviewed, the senior management team consistently report that collaboration, internal customer service delivery, and operations are functioning well—indicating that the current structure is generally effective. However, as the District has grown, there is an opportunity to clarify oversight over shared services and chain of command in the organization. Three members of the senior management team have also left the District in the last three months, which also provides an opportunity for the District to consider its role classifications and structure.



Recommendations

A. Consider creating an Assistant General Manager (AGM) role or incorporating AGM responsibilities within another senior management position.

At the executive level, eight direct reports are considered slightly higher than industry standards. For entities in the government sector similar to IVGID, the average number of direct reports at the executive level is six.⁷ The ideal number of direct reports will vary based on the roles, responsibilities, expectations, and authority of leaders, as well as organization size, complexity, and responsibilities within each level. At the time of the engagement, the GM was placed on administrative leave, and we were unable to interview this role to gain insight into the manageability of this number of direct reports.

The District should consider establishing an AGM position to help:

- Clarify the chain of command in the event the GM is out of the office or otherwise absent. As noted in the [Job Descriptions](#) section, there are several roles that are currently assigned to provide backup to the GM, which staff note can create some confusion regarding leadership in the absence of the GM.
- Provide a clear succession planning pathway in the event that the GM exits the organization.
- Offer additional leadership and oversight capacity. In many public sector organizations, the AGM role oversees the internal service departments, and the GM oversees the programmatic functions.
 - Internal services functions support the organization's core operations and activities. Examples of internal services include HR, IT, finance, legal, and marketing.
 - External services are those that are directed toward the public and aimed at serving the broader community. Within IVGID, examples of such external services include Parks and Recreation, Public Works, Ski, and Golf.

While the benefits above can enhance efficiency, leadership engagement, and improved support for the senior management team, it would also require a financial investment by the District and commitment to posting, recruiting, and onboarding an individual. If the District is not in a position to establish an additional management role, AGM responsibilities could potentially be integrated into an existing senior management team position. However, if the District is interested in pursuing this option, it must critically evaluate the impact to that role's workload, level of authority, compensation, capacity, and succession maturity. Individuals that already manage large or complex departments may not have sufficient capacity to effectively manage the breadth of roles and responsibilities required for success in an AGM role.

B. Reclassify the Administrative Services Director to an executive assistant or expand the role to better align with industry standards.

The current scope of the Administrative Services Director position appears to more closely reflect the roles and responsibilities of an executive assistant position—including significant tactical coordination and support. Specifically, the current duties of the Director of Administrative Services include:

⁷ "[Human Capital Report - Sector Government](#)." Society for Human Resource Management. Accessed May 26, 2023.



- Provides high-level administrative support to the General Manager; manages daily calendar of appointments and meetings. Coordinates meetings, makes travel arrangements, composes and types correspondence, proofreads documents, and performs other administrative duties.
- Ensures agendas are posted or mailed and agenda packets are assembled and distributed by the District Clerk. May Attend Board Meetings from time to time. Assists, as needed, with preparing minutes and other records, including resolutions following the meetings, as defined by NRS Statutory requirements.
- Administers preparation and filing of required documents and public notices in periodicals, and/or with applicable government agencies to conform with statutes.
- Assists the public and members of the senior management team by providing information or copies of official correspondence and documents.
- Researches a wide variety of matters as requested by the Board of Trustees, General Manager, and other District staff; communicates results of research and/or provides reports.

In contrast, administrative services director roles are typically responsible for overseeing all internal service departments that support the organization as well as performing senior-level management duties, including long-term strategic planning, managing personnel, and providing organizational leadership.

A high-level summary of each role's differences is provided below.

AREA	EXECUTIVE ASSISTANT	DIRECTOR OF ADMINISTRATIVE SERVICES
Position Hierarchy	This role is generally a support position for one or more top-level executives, such as a GM, CFO, or other senior management members. Executive assistants typically report directly to the executives they support.	This is a higher-level managerial position that typically reports directly to the organization's chief leadership role. The director oversees the entire administrative services department and may have multiple executive assistants or administrative staff reporting to them.
Responsibilities	The primary responsibility of an executive assistant is to provide administrative support to the executives they work with. This may include managing their schedules, coordinating meetings, handling communications, preparing reports and presentations, conducting research, and other tasks to help the executives perform their duties effectively.	This role is responsible for managing and coordinating various administrative functions across the organization. Their duties may include overseeing human resources, finance and budgeting, IT, office operations, facilities management, procurement and vendor relations, and/or other internal service functions.
Decision-Making and Authority	While executive assistants play a crucial role in supporting executives, they are not usually involved in high-level decision-making. Their decisions are often limited to tactical matters related to their executive's schedule and daily activities.	As part of the senior management team, this role typically has decision-making authority over their department and is involved in strategic planning and policy-making related to administrative matters.
Scope of Influence	The scope of influence for an executive assistant is focused on the specific executive or executives they support.	This position has a broader scope of influence, as it involves managing a



AREA	EXECUTIVE ASSISTANT	DIRECTOR OF ADMINISTRATIVE SERVICES
		department that affects various aspects of the organization's operations.
Skill Requirements	Executive assistants need strong organizational, communication, and prioritization skills. They must be able to anticipate executive needs, handle sensitive information, and be proficient in using office software and tools.	This role requires strong leadership and managerial skills as well as expertise in organizational and administrative functions. They need to have a strategic mindset and the ability to implement efficient processes and procedures.

The District should reclassify the role of the Administrative Services Director to an executive assistant position. Alternatively, the District could update this role's current job description and expand the position to align more closely with industry trends.

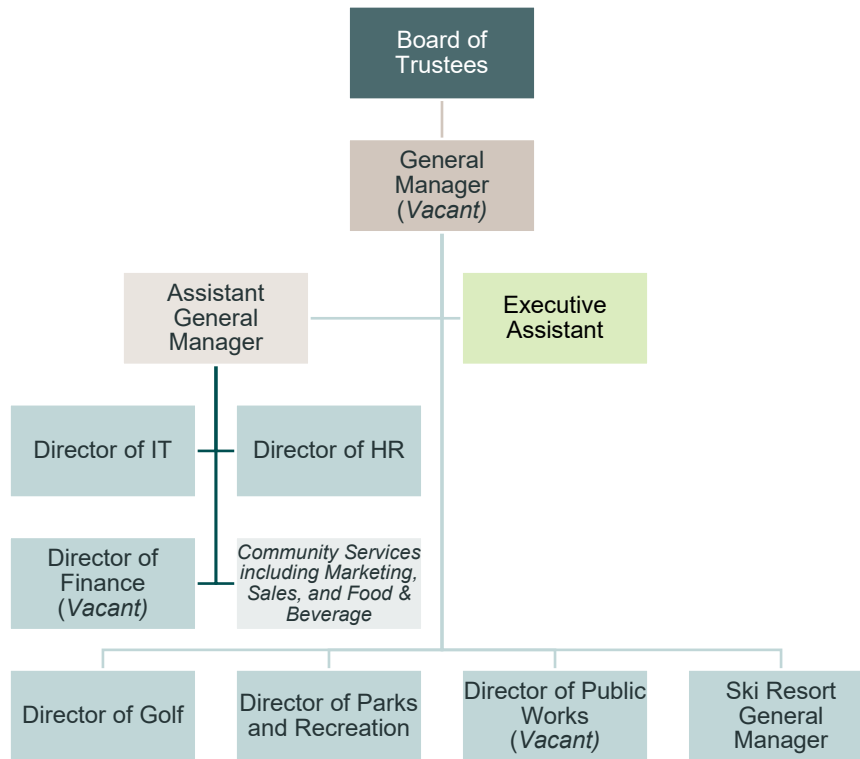
C. After a new GM is hired, consider centralizing oversight of the Marketing, Sales, and Food & Beverage teams.

As noted above, management over shared services including Marketing, Sales, and Food & Beverage is divided seasonally between the Director of Golf and the Ski Resort GM. This is not a common practice and some interviewees noted that this frequent shift in management has created continuity challenges and limited the strategic use of shared services, which could be applied more broadly to serve the needs of other programs, such as Parks and Recreation.

To remove the need to shift management on a seasonal basis and ensure that these teams are in the best position to serve the organization as a whole, these functions could be managed by the AGM role or managed by a single director. Centralizing shared services allows for more strategic control over resources, staffing, and inventory. In this environment, key metrics, such as revenue per customer, customer satisfaction, and profit margins, can be streamlined into consolidated reporting that can provide strategic insights into the effectiveness of the District's shared services. The District may also identify additional options to resolve the issue of the frequent shifts in management. Once a new GM is in place, we recommend that the Board collaborate to determine the most effective reporting structure for these teams. A well-executed strategy can lead to better outcomes for both the District and its customers.



Potential Organizational Structure



As noted above, the current structure of the senior management team is generally functioning well and there are multiple options to resolve the issues that were noted as part of this review. Once the District fills the role of a GM, the GM and Board should work collaboratively to consider proposed recommendations and alternatives before finalizing a structure that will be the most beneficial to the District and its long-term objectives.

Job Descriptions

2. Observation	In alignment with industry standards, all of the senior management team's job descriptions have been updated within the last five years. However, there are some inconsistencies across roles that are creating confusion related to expectations, oversight, and backup for the GM.
Recommendations	<p>A. Standardize and update job descriptions to enhance consistency and clarify expectations.</p> <p>B. Conduct a compensation study to compare salary ranges against industry standards.</p>

Standardization

Job descriptions for the senior management team have inconsistencies related to competencies, qualifications, and expectations. While job descriptions for senior management should be specific to each role's unique area of work, standardization for content elements such as years' experience,



competencies, and roles and responsibilities can help to reinforce expectations related to management, oversight, and skill levels. Areas that could benefit from standardization include:

- **Compensation:** A comprehensive compensation study was not included in the scope of this work; however, there is a broad range of salary grades among senior management. This should be evaluated more holistically to ensure that the District is in line with industry standards and that senior management is equitably compensated for their role as strategic leaders of the District.
- **Competencies:** There appears to be a somewhat consistent set of competencies across the senior management team such as supervisory skills, mathematical skills, reasoning ability, comprehension, and communication skills; however, these competencies are not consistently represented in senior management job descriptions. Competencies related to expectations for supervision, management, decision-making, strategic thinking, and accountability should be consistent for senior management.
- **Education and Years of Experience:** There are varying levels of required experience across senior management roles. Most roles on the senior management team require seven years of practical experience. This is consistent with industry standards for roles at this level⁸; however, the full range across the job descriptions can vary between seven to ten years of experience. Additionally, there are varying degrees of allowability for equivalent experience, or advanced degrees to replace the required years of experience. Years of experience and equivalencies should be reviewed to standardize and align with industry trends, and language adopted, to consistently address equivalencies.
- **Equal Employment Opportunity (EEO):** There are statements regarding reasonable accommodations for individuals with disabilities; however, job descriptions don't include an EEO statement. This also does not appear to be included on IVGID's employment website but could be present elsewhere in the employment process. As a best practice, the District should consider adding an EEO statement to each job description.
- **Inclusion on the Senior Management Team:** Not all job descriptions for the senior management team include language indicating that they are part of the senior management team. Specifically, the Director of Public Works and the Ski Resort GM are missing this language.
- **Representation on Behalf of the GM:** Across several senior management job descriptions there is language outlining the responsibility of that role to provide information for the community in the absence of the GM. For example, the HR Director, Administrative Services Director, and Public Works Director job descriptions each indicate that the role, "acts as backup to the GM to provide information to the community regarding" information related to their function. If the District were to consider creating an AGM role, representation on behalf of the GM should be consolidated into that position. If the District does not move forward with an AGM role, IVGID should consider including language for all directors that they will provide information to the community related to their function in the absence of the GM.

Standardization of executive management roles should be conducted to align roles and responsibilities independent from any structural changes the District decides to implement. The following are role-specific recommendations for clarifying job descriptions that are also independent from changes to the District's structure:

⁸ [SHRM: Job Descriptions](#)



JOB DESCRIPTION	ANALYSIS	RECOMMENDATIONS
General Manager Updated 2023	<ul style="list-style-type: none"> The essential duties and responsibilities for the GM are primarily focused on internal operations, and Board coordination activities. There is minimal language describing the GM's role in liaising with intergovernmental agencies or representing the District in industry associations, which is commonly found in other Improvement District GM job descriptions. The GM job description includes a residency requirement. "Provides excellent customer service" is included in every senior management job description; however, no further characterizations are provided. 	<ul style="list-style-type: none"> Consider updating this role's essential duties to include external liaison responsibilities. Consider removing the residency requirement and replacing it with outcome-oriented language to ensure that the incoming GM has the knowledge, skills, and abilities to successfully manage IVGID. The GM should be responsible for collaborating with the senior management team to create the District's overall customer service philosophy. Consider adding this to the GM's job description.
Director of Finance Updated 2020	<ul style="list-style-type: none"> This role includes the responsibility to ensure the integrity of the financial services systems, which would typically be managed by IT. A Certified Public Accountant (CPA) or Master of Business Administration (MBA) certification is preferred for this role. However, industry standards typically require this type of qualification. 	<ul style="list-style-type: none"> Clarify that the Finance Director should provide strategic direction for system selection and configuration, but should not oversee software upgrades, integrations, or other technical aspects that should be shifted to IT. Consider making a CPA or MBA a standard requirement.
Director of Public Works Updated 2020	<ul style="list-style-type: none"> The job description indicates that this role acts as a backup for the GM; however, when the GM left IVGID, the Director of Golf/Community Services was asked to fill in for the role of interim GM. There are also other roles with responsibilities to act in the absence of the GM to share information, which could lead to confusion over the appropriate chain of command. There is language indicating that this role acts as a liaison between the Board of Trustees and GM, also contributing to confusion over the appropriate chain of command. 	<ul style="list-style-type: none"> Update the job description to remove references to this role acting as backup to the GM, or a liaison between the Board of Trustees and the GM.
Director of Human Resources Updated 2021	<ul style="list-style-type: none"> Essential duties for this role describe HR's role in coaching, mentoring, and motivating staff, management, and the Board, but do not describe more comprehensive oversight of performance management within the District. There doesn't appear to be mention of oversight over succession planning (under the Administrative Director) or diversity initiatives. 	<ul style="list-style-type: none"> Include oversight and management of the District's performance management program. Shift oversight over succession planning to this role. As a best practice, oversight over a DEI program or strategy is commonly included in an HR Director role. Equity is a risk area that should be part of HR's oversight responsibilities. The



JOB DESCRIPTION	ANALYSIS	RECOMMENDATIONS
	<ul style="list-style-type: none"> This role is responsible for providing HR-related information to the community in the absence of a GM. 	<ul style="list-style-type: none"> District can consider including this in an updated job description. If the District were to adopt an AGM model, consider shifting the responsibility of communicating to the community in the absence of the GM to that role.
Director of Parks and Recreation Updated 2022	<ul style="list-style-type: none"> This role's essential duties and competencies are consistent with industry standards. 	<ul style="list-style-type: none"> No recommended updates.
Ski Resort General Manager Updated 2020	<ul style="list-style-type: none"> In the job description, this role reports to the Director of Community Services; however, Community Services was combined with the Director of Golf role. The 2023 organization chart indicates that this role reports to the GM. There are several mentions of this role leading the development and implementation of the Marketing/Sales Division's financial and operational goals. However, Marketing/Sales are formally documented as being overseen by the Director of Golf/Community Services. Creation of the sales commission bonus plan is typically the responsibility of the Director of Finance. The description indicates that this role is part of the management team. 	<ul style="list-style-type: none"> Update to reflect that this role reports to the GM. Consider updating the title of the position to Director of Ski to align with other roles on the senior management team. Review oversight of the Marketing/Sales function. Update to indicate that this role is part of the senior management team.
Director of Golf/Community Updated 2019	<ul style="list-style-type: none"> This role is responsible for oversight over Community Services functions including Marketing/Sales, but oversight over team management and financial goals is captured under the Ski Resort GM role. This role is also responsible for responding to customer complaints, which are typically addressed at a front-line level. Where complaints are more complex or severe, there could be escalation protocols that could lead to the Director. 	<ul style="list-style-type: none"> Review oversight of Marketing/Sales function. Consider shifting the response of customer complaints to a front-line role and implementing escalation procedures that could level up complex or severe complaints.
Director of Information Systems and Technology Updated 2017	<ul style="list-style-type: none"> This job description was last updated five years ago. 	<ul style="list-style-type: none"> Review the standardization recommendations above.
Director of Administrative Services	<ul style="list-style-type: none"> Consider restructuring this role. See Organizational Structure section for more details. 	<ul style="list-style-type: none"> Shift oversight of succession planning to the HR Director role.



JOB DESCRIPTION	ANALYSIS	RECOMMENDATIONS
Updated 2022	<ul style="list-style-type: none"> This role is classified as Exempt-Administrative, compared to other director-level roles that are classified as Exempt-Executive. This role is responsible for succession planning, which is typically a function of HR. The job description includes oversight over the District Clerk; however, in the organizational chart the District Clerk reports to the GM. 	<ul style="list-style-type: none"> Update the classification for this role to Exempt-Executive. Update the organizational chart to indicate that this role oversees the District Clerk while ensuring that this role also has a dotted-line relationship to the Board. This indicates that the District Clerk indirectly reports to the Board.

If IVGID was to act on any of the structural changes mentioned in the [Organizational Structure](#) section, the District will need to revise senior management job descriptions to add, edit, remove, or shift relevant essential duties and responsibilities.

Competencies

In addition to the updates outlined above, we recommend the District review the competencies outlined within the senior management team’s job descriptions.

Competencies in the District’s senior management job descriptions are a combination of outcome-based, and prescriptive competencies. Prescriptive competencies provide rigid guidelines and specific behaviors to follow, potentially limiting adaptability to changing circumstances. In contrast, outcome-based competencies focus on the desired results and performance outcomes an individual should achieve in a given role. By emphasizing the end goals rather than specific steps or processes, they allow for flexibility and creativity in achieving those outcomes. This approach empowers employees to adapt to various situations and find innovative solutions, fostering a culture of continuous improvement. Outcome-based competencies promote a results-driven approach, encourage autonomy and ownership, and ultimately lead to more efficient and effective performance.

The District should consider revising its competencies to more clearly define desired outcomes. An example of a current and revised competency for the Public Works Director is provided below:

CURRENT
<p>Mathematical Skills: Ability to comprehend and apply advanced mathematical concepts such as exponents, logarithms, quadratic equations, statistical theory, and time-value of money. Ability to apply mathematical operations to such tasks as frequency distribution, determination of test reliability and validity, analysis of variance, correlation techniques, sampling theory, and factor analysis. Ability to comprehend engineering analysis related to the operation and maintenance of water and wastewater distribution, collection, and treatment systems. Understanding of the rate-making practices.</p>
REVISED
<p>Rate-Making: Expertise in rate-making with demonstrated abilities in developing and implementing fair and transparent utility rate structures. Possess a deep understanding of financial modeling and cost analysis methodologies to ensure that rates accurately reflect the cost of providing services while balancing the needs of the community and ensuring fiscal responsibility.</p>



CURRENT

Wastewater Management: Demonstrate proficiency in overseeing the maintenance and operation of wastewater treatment facilities, effectively managing resources to optimize system performance, and implementing strategies to address emerging challenges in wastewater management.

In the revised version, the target outcomes for each competency are clearly defined, which can be the differentiator between individuals with the technical skills but not the higher-level strategic skills that would be expected for success in this role.

Succession Planning

3.	Observation	Recent departures within the senior management team have highlighted the need for comprehensive succession planning.
	Recommendation	Continue current efforts to implement formal succession planning across the District—prioritizing planning for the senior management team. This should include comprehensive institutional knowledge transfer and professional development strategies, in addition to planning timelines.

While the District has not engaged in formal succession planning, the senior management team has taken proactive steps to initiate ad hoc succession planning within their divisions with the support of the HR Director. Collectively, the team has identified high-performing front-line managers to potentially fill succession roles. Initiatives to target professional development and transfer institutional knowledge have been informally started within each division.

Succession planning is an important aspect of organizational planning that helps to ensure a smooth transition of leadership and maintain organizational stability in the face of key personnel changes or unexpected events. It can also help identify and develop future leaders, ensuring the continuity and long-term success of the District. Three members of the senior management team have left IVGID in the past two months and several members of the senior management team are nearing—or have passed—retirement eligibility age. These individuals have significant professional and institutional knowledge that makes them highly effective in their role and critical assets to the District. Individuals in this category note that ongoing engagement with IVGID is rooted in their commitment to the community, personal relationships, and strong bonds among the senior management team.

While informal activities are underway, the District has not yet developed formalized processes for succession planning. Without strong and documented succession plans in place, it is difficult to smoothly manage leadership transitions or ensure business continuity, and the following challenges can occur:

- Loss of institutional knowledge
- Interruption to operations
- Disruption to employees
- Lack of career growth opportunities for current employees



To transition to formalized succession planning in the District, the HR Department should continue current work with senior leadership and department heads to develop a strategy and timeline to create succession plans for key positions. Succession strategies should address knowledge transfer, leadership development, and technical training.

To support this work, HR can prepare templates for succession plans, provide guidance, offer technical support, and review departmental plans to ensure completeness and accountability. An effective succession planning process typically contains the following elements:

- Active executive involvement
- Integration with IVGID’s strategic plan
- Process to identify essential positions and their critical competencies
- Procedure to identify, promote, and select high-potential staff, along with plans for individual career development
- Procedure to monitor individual development through coaching, mentoring, and performance management
- Method to identify and fill gaps in succession (e.g., strengthen internal capabilities which could include temporary assignment within other departments to gain additional experience in other areas of the District and/or recruit from the outside)
- Regular review of each plan to ensure its effectiveness
- A procedure to review each essential position’s plan to ensure its effectiveness
- A project plan with clear milestones to guide implementation

Succession plans should identify actionable items that departments are able to complete to support operational stability.

Roles and Responsibilities

4.	Observation	Roles and responsibilities between the Board and senior management have shifted over time, which most interviewees report has negatively impacted the Board/management relationship and organizational culture.
	Recommendation	Expand efforts to clarify roles and responsibilities between management and the Board to promote accountability, autonomy, and productivity.

When roles and responsibilities between a board and their senior management team are unclear or when there has been a lack of accountability, it is common for boards to become overly involved in tactical work, stepping into operational matters that are traditionally the domain of senior management. In tandem, the senior management team may withdraw from productive engagement with the board. This type of environment can have many negative impacts, including:

- Lack of board capacity to focus on long-range strategic guidance (see the [Strategic Plan Assessment](#) section for more details)
- Inefficient decision-making processes
- Erosion of trust between management and the board



- Difficulties in attracting well-qualified candidates for either management or board positions

As the Board seeks to fill three vacant senior management roles, the District has a good opportunity to reset expectations and establish an improved trajectory for the Board and senior management relationship.

Clearly defining each group's scope of authority and decision-making powers can help to avoid perceptions of overreach, interference, or micro-management, promoting a sense of autonomy and accountability. Micro-management and accountability are two distinct concepts in organizational management that have contrasting implications for how work is supervised and how responsibility is distributed. These concepts are defined as follow:

- Micro-management refers to a management style where a supervisor or manager closely observes, controls, and directs the work of their subordinates in a highly detailed and intrusive manner. In a micro-managed environment, the oversight entity tends to be overly involved in day-to-day tasks, decisions, and processes, often to the detriment of employee autonomy and creativity. This can result in disempowered employees, decreased morale, and hindered innovation. Key characteristics of micro-management include:
 - Excessive involvement in minor details and tasks
 - Frequent checking and monitoring of employee activities
 - Lack of trust in employees' abilities to make decisions
 - Limited room for employee initiative and problem-solving
 - Tendency to undermine employee motivation and engagement
- Accountability refers to the process of assigning responsibility for tasks, actions, and outcomes to individuals or teams within an organization. It involves setting clear expectations, empowering employees to take ownership of their responsibilities, and holding them responsible for achieving the desired results. Accountability fosters a culture of trust, responsibility, and performance-driven behavior. Key characteristics of accountability include:
 - Clearly defined roles, responsibilities, and objectives
 - Empowering employees to make decisions within their scope of work
 - Encouraging proactive problem-solving and decision-making
 - Transparent communication of expectations and goals
 - Focus on outcomes and results rather than micro-managing processes

The following table represents an example delineation of roles and responsibilities between the Board of Trustees and management:

BOARD OF TRUSTEES	DISTRICT MANAGEMENT
Govern, Guide, and Direct	Administer and Operate
<ul style="list-style-type: none"> • Decide what to implement • Provide oversight and request information • Consider issues • Create, review, and adopt strategic policy • Monitor progress • Represent public interests 	<ul style="list-style-type: none"> • Decide how to implement • Seek and provide information • Develop recommendations • Recommend and implement policy • Report on progress • Act in the public interest



BOARD OF TRUSTEES	DISTRICT MANAGEMENT
<ul style="list-style-type: none"> Operate ethically and with integrity 	<ul style="list-style-type: none"> Operate ethically and with integrity
The role of the Board is NOT to:	The role of staff is NOT to:
<ul style="list-style-type: none"> Micro-manage by carrying out or deciding how to implement policies Set administrative policies and procedures Direct any staff other than the District's GM or chartered officers Abdicate Board responsibility 	<ul style="list-style-type: none"> Set strategic policies Direct the Board Assume Board responsibilities Circumvent District or Board policies or directions

There are several opportunities to support clarified roles and responsibilities and strengthen the relationship to consider, including:

- Board Onboarding and Training:** The District should continue to expand upon the current practice of providing comprehensive onboarding and ongoing education opportunities for Board members to help enhance their understanding of the District's operations, industry trends, and governance best practices. A well-informed board is better equipped to support and challenge senior management effectively.
- Collaborative Strategic Planning:** The District should involve both the Board and senior management in collaborative strategic planning sessions. Working together to set organizational goals and priorities fosters a shared sense of ownership and commitment to the organization's success (see the [Strategic Plan Assessment](#) section for more details).
- Constructive Feedback and Shared Successes:** Encouraging open dialogue and feedback sessions allows Board members and senior management to share ideas, express concerns, and collaborate on solutions. When possible, questions or criticism should be shared with the GM on a 1:1 basis in advance of airing issues in a public setting. Celebrating successes together—for example, having Board members publicly recognize staff work or accomplishments—can help to build camaraderie and demonstrate a collective commitment to the District's mission. While state regulations prohibit most closed meetings, the Board should collaborate with the District's legal team to identify appropriate circumstances and topics for executive sessions.
- Open and Transparent Communication:** The District should encourage open and transparent communication channels between the Board and the GM. Regular 1:1 meetings with Board members, management reports, and direct communication help ensure that both parties are informed about the organization's performance, challenges, and opportunities. Transparency builds trust by allowing each group to understand the other's perspective and decision-making processes. Communication can be further strengthened when accompanied by shared norms and values that prioritize respect, accountability, integrity, civility, and professionalism. The Board's dedicated liaison for each District Director is a positive foundation to support continuous knowledge sharing.

These strategies can help the District foster a positive and productive working relationship between the Board and senior management, leading to improved decision-making, better performance, and a stronger overall organizational culture.



IV. INTERNAL CONTROLS REVIEW AND POLICY ASSESSMENT

A. POLICY GAP ANALYSIS

As part of this assessment, we reviewed IVGID’s Board Policies, District Policy and Procedure Resolutions, and financial operational procedures (including the Accounting and Finance Manual and Purchasing Policy and Procedures) for alignment with best practice in terms of content and internal controls.

Gaps identified during the analysis were categorized as follows:

- **Full Gap:** Documented policies and procedures do not exist for the area.
- **Major Gaps:** Policy and procedure documentation exists; however, there are major gaps in the overall coverage.
- **Minor Gaps:** Policy and procedure covers most of the key areas but require some updating or additional coverage.

The assessed risk level, category descriptions, and recommended phases/timing for addressing the gaps and related recommendations are described in the table below. The risk levels were assigned based on our understanding of the District, the inherent risk in each area, and the level and significance of gaps identified.

ASSESSED RISK-LEVEL	CATEGORY DESCRIPTION	RECOMMENDED PHASE/TIMING
High Risk	<ul style="list-style-type: none"> • Area is inherently high risk. • Gaps identified were either full gaps (i.e., no P&P coverage) or major gaps. • The area is a high priority for the District’s operations and structure. 	Phase One (within 6–12 months)
Medium Risk	<ul style="list-style-type: none"> • Area is inherently high or medium risk; however, a lack of documented policies and procedures may only represent a medium risk to the District. • Gaps identified were either full gaps or major gaps. • The area is a high priority for the District’s operations. 	Phase Two (within 12–18 months)
Low Risk	<ul style="list-style-type: none"> • Area is inherently low risk. • Gaps identified were either minor in significance or the area only needed minor review or updating. • The area is a low priority for the District’s operations and structure. 	Phase Three (within 24 months)

The following tables list the policy name, gap type, and risk level for the Board policies, District policy and procedure resolutions, and financial operational procedures. **A detailed listing of full recommendations for all reviewed policies has been provided separately.** Please note that the full policy recommendations have not yet been reviewed by management. This review will be a critical future step for the financial operational procedures, which typically fall under the purview of management.



BOARD POLICIES	GAP TYPE	ASSOCIATED RISK
Code of Conduct for Elected and Appointed Members	Major Gap	Medium
Whistleblower Policy	Major Gap	Medium
Board Policy 1.1.0 - Strategic Planning Policy	Major Gap	Medium
Board Policy 2.1.0 Financial Standards	Minor Gap	Low
Practice 2.11.0 Cash Management and Investment Management	Minor Gap	Low
Board Policy 3.1.0 - Conduct Meetings of the Board of Trustees Policy	Major Gap	Medium
Board Policy 4.1.0 - Performance Measurement for Decision Making Policy	Major Gap	Low
Board Policy 5.1.0 - Budgeting for Results and Outcomes	Update Needed	Low
Board Policy 6.1.0 - Adoption of Financial Practices	Update Needed	Low
Practice 6.2.0 Pricing for Products and Services	Minor Gap	Low
Board Policy 7.1.0 - Appropriate Level of Fund Balance	Minor Gap	Low
Board Policy 8.1.0 Capitalization of Fixed Assets	Minor Gap	Low
Board Policy 10.1.0 Use of Local Government Investment Pools	Minor Gap	Low
Board Policy 11.1.0 Investment Management	Update Needed	Low
Board Policy 12.1.0 - Multi-Year Capital Planning Policy	Major Gap	Medium
Board Policy 13.1.0 Capital Project Budgeting	Minor Gap	Low
Practice 13.2.0 Capital Planning Capital Expenditures	Update Needed	Low
Board Policy 14.1.0 Debt Management and Limits	Update Needed	Low
Practice 14.2.0 Debt Service Payment Settlement Practice	Full Gap	High
Practice 14.2.1 Debt Issuance Limitations	Full Gap	High
Board Policy 15.1.0 - Audit Committee Charter	Minor Gap	Low
Board Policy 16.1.1 Recreation Roll	Update Needed	Low
Board Policy 17.1.0 - Personnel Policies Policy	Minor Gap	Low
Board Policy 18.1.0 Adoption of Central Service Cost Allocation Plan	Update Needed	Low



BOARD POLICIES	GAP TYPE	ASSOCIATED RISK
Board Policy 20.1.0 - Correspondence to the Board of Trustees Policy	Minor Gap	Low
Board Policy 20.1.0 Purchasing Policy for Goods and Services	Update Needed	Low
Board Policy 21.1.0 Purchasing Policy for Public Works Contracts	No Updates Needed	N/A
Non-Discrimination/Anti-Harassment Policy	Full Gap	High
Board Nomination, Selection, Termination, and Terms	Full Gap	Medium
Board Orientation and Training Policy	Full Gap	Medium
General Manager Performance Review and Compensation Policy	Full Gap	Medium

DISTRICT POLICY AND PROCEDURE RESOLUTIONS	GAP TYPE	ASSOCIATED RISK
IVGID Policy and Procedure No. 098 - Resolution 495 (RESOLUTION INDEMNIFYING TRUSTEES AND OFFICERS OF THE DISTRICT FROM ANY AND ALL LIABILITY INCURRED WHILE ACTING IN THEIR CAPACITY AS TRUSTEES OR OFFICERS AND PROVIDING LEGAL COUNSEL IN DEFENSE THEREOF)	Minor Gap	Low
IVGID Policy and Procedure No. 110 - Resolution 1493 (COMMUNITY RELATIONS EXPENDITURES)	Full Gap	High
IVGID Policy and Procedure No. 111 - Resolution 1494 (COLLECTION OF DELINQUENT SPECIAL ASSESSMENTS)	Full Gap	High
IVGID Policy and Procedure No. 116 - Resolution 1538 (PENALTY AND INTEREST CHARGES ON DELINQUENT ACCOUNTS AND COLLECTION THEREOF)	Full Gap	High
IVGID Policy and Procedure No. 103 - Resolution 1475 (RESOLUTION ESTABLISHING POLICY FOR THE GRANTING OF EASEMENTS ACROSS DISTRICT PROPERTY)	Minor Gap	Low
IVGID Policy and Procedure No. 113 - Resolution 1517 (USE OF TRADEMARK BY PRIVATE BUSINESSES AND PERSONS)	Minor Gap	Low
IVGID Policy and Procedure No. 121 - Resolution 1581 (RESOLUTION ADOPTING POLICY AND PROCEDURE RESPECTING THE SETTLEMENT OF LAWSUITS AND RELATED CLAIMS)	Minor Gap	Low
IVGID Policy and Procedure No. 129 - Resolution 1632 (RESOLUTION ESTABLISHING POLICY GOVERNING THE	Minor Gap	Low



DISTRICT POLICY AND PROCEDURE RESOLUTIONS	GAP TYPE	ASSOCIATED RISK
RELINQUISHMENT AND ACQUISITION OF UTILITY EASEMENTS AND ENCROACHMENT AGREEMENTS)		
IVGID Policy and Procedure No. 134 (SERVICE OF ALCOHOLIC BEVERAGES AT IVGID FACILITIES)	Major Gap	Medium
IVGID Policy and Procedure No. 135 - Resolution 1760 (TEMPORARY DOG PARK AT VILLAGE GREEN POLICY)	Minor Gap	Low
IVGID Policy and Procedure No. 136 (Policy Concerning Access to District Property and the Use of District Facilities for Expression)	Minor Gap	Low
IVGID Policy and Procedure No. 137 - Resolution 1801 (POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC)	Minor Gap	Medium
IVGID Policy and Procedure No. 138 - Resolution 1849 (NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT LOCAL PERSONS, EVENTS, OR HISTORY)	Minor Gap	Low
IVGID Policy and Procedure No. 139 - Resolution 1876 (RESOLUTION FOR NO SMOKING, EXCEPT IN DESIGNATED AREAS, AT ALL DISTRICT-OWNED AND OPERATED FACILITIES)	No Updates Needed	N/A
IVGID Policy and Procedure No. 141 - Resolution 1895 (COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS)	Minor Gap	Low
IVGID Policy and Procedure No. 142 - Resolution 1898 (PERSONNEL MANAGEMENT)	Minor Gap	Low
IVGID Policy and Procedure No. 1902 - Resolution 1902 (Approval of the Report for Collection of Recreation Standby and Services Charges (aka the Recreation Facility Fee and Beach Facility Fee) Fiscal Year 2023-2024)	No Updates Needed	N/A

FINANCIAL OPERATIONAL PROCEDURES	GAP TYPE	ASSOCIATED RISK
IVGID DRAFT Purchasing Policies and Procedures - 1.0 - 1.8 Purchasing Policy for Goods and Services (Policy 20.1.0)	Full Gap	High
IVGID DRAFT Purchasing Policies and Procedures - 2.0 Purchasing Procedures Overview	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.1 Code of Conduct and Ethics	Minor Gap	Medium



FINANCIAL OPERATIONAL PROCEDURES	GAP TYPE	ASSOCIATED RISK
IVGID DRAFT Purchasing Policies and Procedures - 2.2 Purchasing System Approval Authorities and Responsibilities	Full Gap	High
IVGID DRAFT Purchasing Policies and Procedures - 2.3 Competitive Solicitation Requirements	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.4 Exceptions to Competitive Solicitation Requirements	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.5 Cooperative Purchasing Programs	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.6 Requirements for Establishing Contracts	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.7 Procurement Risk Management	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.8 Procurement Card Program	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.9 Special Procurement Considerations	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.10 Glossary	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.0 - 3.3 Purchasing Policy for Public Works Contracts	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.4 General Provisions	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.5 General Requirements by Dollar Threshold	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.6 Contractor Qualification and Preference Requirements	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.7 Alternative Bidding Methods	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 4 Purchasing Procedures for Public Works Contracts	Full Gap	High
Accounting Policies and Procedures Manual DRAFT - 1.1 Overview, 1.2 Control Environment, 1.3 Risk Assessment, 1.4 Control Activities, 1.5 Information and Communication, 1.6 Monitoring Activities, 1.7 Internal Controls Procedures	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 2.1 Cash	Full Gap	High



FINANCIAL OPERATIONAL PROCEDURES	GAP TYPE	ASSOCIATED RISK
Accounting Policies and Procedures Manual DRAFT - 2.2 Accounts Receivable	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 2.3 Prepaid Expenses	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 2.4 Inventory	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 2.5 Capital Assets	Full Gap	High
Accounting Policies and Procedures Manual DRAFT - 3.1 Budgetary Controls	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 3.2 Central Services Cost Allocation	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 3.3 Revenue Estimates	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 4 General Ledger and Financial Reporting	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 5.1-5.3 Investments	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 5.4 Cash Management	Update Needed	Low
Accounting Policies and Procedures Manual DRAFT - 6.1 Accounts Payable	Full Gap	High
Accounting Policies and Procedures Manual DRAFT - 6.2 Accrued Liabilities	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 6.3 Notes Payable and Long-Term Debt	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 7 Payroll	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 8 Purchasing	No Updates Needed	N/A
Accounting Policies and Procedures Manual DRAFT - 9 Revenue Cycle	Major Gap	Medium



B. POLICY REVISION CONSIDERATIONS

Policy and Procedure Formatting

The formatting, structure, and naming conventions of the Board policies, District Policy and Procedure Resolutions, and the financial operational procedures are not consistent. IVGID should establish a standardized template to help streamline the District's policy and procured resources. This template can also be used to define responsibilities at both the District Board and management level. Considerations for the template include:

- Standardized format
 - Purpose of the policy
 - Scope of the policy (i.e., who this policy applies to, including Board or committee members, employees, volunteers, vendors, etc.)
 - Policy
 - Policy content
 - Violation or compliance mechanism, if applicable
 - Procedure
 - Related policies, codes, or statutes
 - Adoption and revision history
- Standardized branding (e.g., font, logo, etc.)
- Standardized naming convention like “District Name – Subject Matter Policy #” (e.g., IVGID Strategic Planning Policy 1.1.0)

In addition to the standardization mentioned above, the District should determine criteria for when a resolution does or does not need an accompanying policy. At present, there does not appear to be a consistent practice. As a result, some of the District Policy and Procedure Resolutions are formatted as resolutions, some as policies, and some as a combination of both.

Policy and Procedure Delineation

In general, policies are a set of high-level guidelines that establish the overall direction, aims, and objectives of specific activities. In contrast, procedures describe specific, tactical actions that must take place in order to accomplish the outcomes specified within the related policy.

Many of the current policies merge together policy-level and procedure-level information and/or include a high degree of procedural detail. In our detailed listing of full recommendations, we have noted the policies that could benefit from further clarification between policy and procedure information.

Policy Compliance

As shared via interviews, several Board members expressed strong concerns about how policies have or have not been implemented at the management or staff level. While having clearly documented policies is a critical foundation for IVGID, this must be accompanied by appropriate



application of those policies in order for the District to reap the full benefits of these guiding documents.

In our review, we have noted policies that would benefit from the addition of violation procedures. While not every policy requires this type of stipulation, it can be beneficial to clarify the potential results of non-compliance—especially for ethics-related policies.

However, policy compliance and implementation are ultimately the responsibility of the Board of Trustees and GM. If Board members become aware of a policy violation at the management or staff level, they should work with the GM to ensure the issue is corrected and appropriate measures are taken. If there are concerns about the GM's compliance, that is a performance issue that should be handled via the organization's standard performance management processes.

Finally, it is important for the District's leadership (both Board and management) to appreciate the limitations of policies. It is not practical, effective, or possible to address all potential strategic or operational issues through policies. Instead, the District should aim to establish a strong policy framework and then trust that emergent or non-standard issues can be effectively managed through a strong partnership between the Board and GM.

Policy Update Schedule

The District has not yet established a formal system to ensure that policies are reviewed on a regular cycle. While some policies have been updated in recent years, many policies are more than five years old. As a best practice, the District should review and update policies at least every five years.



V. IMPLEMENTATION PLAN

Recommended Projects

To address the gaps noted throughout this report, we recommend the District engage in the following areas of work, listed in priority order.

PROJECT	PRIORITY	RECOMMENDED LEAD
Develop a new strategic plan	High	External resource to facilitate involvement from IVGID Board and management
Update policies and procedures	High	External resource
Restructure the senior management team	Medium	IVGID Board and management
Establish succession planning framework	Medium	IVGID management
Update job descriptions	Low	IVGID management

Implementation Timeline

Depending upon resource availability and whether the District is interested in pursuing all lines of recommended work, the projects could be performed concurrently or in overlapping timeframes.

PROJECT	QUARTER A	QUARTER B	QUARTER C	QUARTER D
Develop a new strategic plan	█			
Update policies and procedures		█		
Restructure senior management team			█	
Update job descriptions			█	
Establish succession planning framework			█	



MOSSADAMS

Financial Operational Procedures Gap Analysis

Level of Effort of P&P Category:
Full Gap - P&P does not exist for category
Major Gaps - Some P&P documentation exists but major gaps in coverage exist
Minor Gaps - P&Ps cover most of the key areas but require some updating or additional coverage
Update Needed - The P&P needs to be reviewed for potential updates needed

Summary of Priority/Phases	
Phase One (High Risk)	Critical control deficiencies that expose the District to a high degree of combined risks. Recommendations from high-risk findings should be implemented immediately (preferably with
Phase Two (Medium Risk)	Represents less than critical deficiencies that expose the District to a moderate degree of combined risks. Recommendations arising from medium-risk findings should be implemented
Phase Three (Low Risk)	Represents low risk or control deficiencies and the exposure is not likely to expose the District and its assets to significant losses. However, they should be addressed to improve effic

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID DRAFT Purchasing Policies and Procedures - 1.0 - 1.8 Purchasing Policy for Goods and Services (Policy 20.1.0)	Provides Definitions, Roles and Responsibilities of the General Manager and Department Directors, designates Contract Award Authority and process for delegation. Also includes Competitive Solicitation Requirements, Advertisement requirements, and Solicitation methods. States the Local Government Purchasing Act does not establish competitive solicitation thresholds below \$50,000. Sets their Micro purchase threshold at \$10,000. Between \$10,000 - \$50,000 two price quotes are required. Between \$50,000 - \$100,000 requires two formal solicitations and advertisement. Over \$100,000 is the same requirements and adds three requirements.	NRS Chapter 332 (Local Government Purchasing Act) NRS Chapter 338	2 CFR designates Micro purchase threshold at \$50,000, in line with the Local Govt Purchasing Act. Recommend IVGID consider following this threshold instead of their more conservative \$10,000 threshold. Current policies do not include requirements from 2 CFR 200.321-322 (they do include 2 CFR 200.323). Minimum seven day advertisement seems potentially constricting especially to smaller businesses but there is no stated minimum in 2 CFR 200 guidance. Exceptions to Competitive Solicitation reference NRS Chapter 332 and can add reference to 2 CFR 200.320(c). References Board of Trustees Policy 3.1.0, but this doesn't seem to be accurate as 3.1.0 relates to how Board of Trustee Meetings will be conducted. Missing policy requirements per 2 CFR 200.318(d) to avoid acquisition of unnecessary or duplicative items.	Full GAP	High
IVGID DRAFT Purchasing Policies and Procedures - 2.0 Purchasing Procedures Overview	This section describes overall purpose of the purchasing procedures, the applicable statutes, and overall expected employee conduct relating to purchasing.	NRS Chapter 332 (Local Government Purchasing Act)	Current draft states: "The federal procurement standards are incorporated and referenced in Appendix __." We recommend IVGID write their own policies based on 2 CFR 200.318-327 for reference in an Appendix. This reference comes up again later in Section 2.	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.1 Code of Conduct and Ethics	Sets Code of Conduct and Conflict of Interest requirements that apply to all District employees or Trustees as applicable. References NRS Chapter 332 in regards to Conduct By and With Vendors. States the consequences as: Responding officers who violate these provisions are subject to fines and/or imprisonment.	NRS Chapter 338 NRS Chapter 332 (Local Government Purchasing Act)	While there is a Conflict of Interest Policy for Staff, it is missing consequences/ disciplinary actions for staff pursuant to 2 CFR 200.318(c)(1) and, by IVGID's own admission, missing a section on Acceptance of Gifts under the same section.	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.2 Purchasing System Approval Authorities and Responsibilities	Defines Categories of Purchases as Goods, Services, and Public Works. Establishes Responsibilities of the General Manager (as the Board of Trustee's authorized rep) and the Department Directors. References compliance with NRS Chapter 332. Establishes Contract Award Authority with the Board of Trustees and thresholds for delegation to other staff. Requires an underlying budget appropriation in the fiscal year before any contract is awarded.	NRS Chapter 332	Expand to include procedures: ensure they are tailored for IVGID, list the responsible positions, timeline for tasks, and how those tasks will occur. Referenced section within Table 1 needs updating: "Note: Contracts cannot be awarded unless there is an underlying budget appropriation (see subsection 3.4.2.4 below)." Missing reference within 2.2.5 as follows: "Note: See purchasing procedures section XXXXXXXX for information on contracting and purchase order requirements that impact how a single transaction is determined to help ensure that bid splitting does not occur."	Full GAP	High

IVGID DRAFT Purchasing Policies and Procedures - 2.3 Competitive Solicitation Requirements	Sets out Requirement Contents referencing NRS Chapter 332. Content for Advertisements and dollar threshold of when advertisements will be used (required for over \$100,000 and may be used between \$50,000 - \$100,000). Lists appropriate vendor selection methods as: Lowest Bid or Best Value. Competitive Solicitation not required up to \$10,000, but between \$10,000 - \$50,000, two price quotes must be requested and submitted in writing. Defines the Use of Solicitation Methods Other Than an Invitation to Bid. Highlights considerations for professional services through competitive solicitation. Provides Guidelines for Evaluating Solicitation Responses. Protest of Contract Award. Guidelines for rejecting responses received and for when no responses are received.	NRS Chapter 332 Subsection 4 of NRS 332.065	Ensure there is a distinction between the policies defined in Section 1 and the procedures that should be within Section 2.3. Noticing the "Protest of Contract Award" is missing the day threshold for when a protest may be filed in Section 2.3.3.8. Consider if this section should agree to Public Works' "five business day" requirement in 3.5.4.1. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.4 Exceptions to Competitive Solicitation Requirements	Lists exceptions to competitive solicitation requirements, including: Emergencies, Sole Source, Contracts not adapted to competitive solicitation, etc. Mandates pre-approval by the authorized representative is required before any goods or services can be procured without a competitive solicitation process.	NRS Chapter 332	Focuses more on policies than procedures; it seems Section 1 is the policy and Section 2 should be focusing on procedures. Recommend expanding to include procedures. Ensure they are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. "Designated staff members" are referenced throughout; these need to be identified within the procedures or a reference to where the listing of designated staff members is kept and updated.	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.5 Cooperative Purchasing Programs	Cooperative Purchasing Options: Local government entities, states, NASPO, regional or national cooperative purchasing orgs, and the GSA or other federal government agencies. Lists conditions to using available purchase programs.	NRS Chapter 332	Focuses more on policies than procedures; it seems Section 1 is the policy and Section 2 should be focusing on procedures. Recommend expanding to include procedures. Ensure they are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.6 Requirements for Establishing Contracts	Determining Appropriate Contract Award Authority in relation to determination of what constitutes a single, or one transaction. For example a "single transaction" for water treatment chemicals is defined by the amount needed over the course of a year. Encourages departments order certain "like" goods and services from the same vendor to achieve economies of scale. Establishes that purchases that require a written contract must be made using standard District templates. Seems the draft is pending Legal Counsel templates for the Appendix. Defines a Purchase Order as: Used as authorization to proceed with a purchase. A purchase order (PO) is a valid contract used for materials, supplies, services, and equipment where open accounts have been established with vendors and requires its use except for the 10 listed exceptions. Lists the required information for requisition orders and to set up new vendors. Provides approved ways to modify Contracts and Purchase Orders as: Amendments, Change Orders, and Use of Contract Contingencies.	NRS Chapter 332	There is highlighted wording "which IVGID is under no obligation to pay and could result in reimbursing the District for the cost of the good or service." IVGID should finalize this wording and consult its legal counsel as needed. 2.6.2.3 District Agreement Templates has a section awaiting to be provided by Legal Counsel. 2.6.2.4.3 Purchase Order Types, 2.6.3.2.1 Workflow Approvals for Change Orders, and 2.6.3.3.1 Workflow Approvals for Contract Contingencies are still in draft waiting on Tyler Munis-specific fields.	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.7 Procurement Risk Management	Insurance requirements and when they are not required for: goods purchased, off-site services, and memberships. Informs that the District's contract templates and purchase orders include terms and conditions that seek to legally protect and limit the liability of the District.		Consider linking or providing references to where the District templates are located. In 2.7.2, instead of "department's responsibility," consider listing a specific position that has this responsibility.	Update Needed	Low

IVGID DRAFT Purchasing Policies and Procedures - 2.8 Procurement Card Program	<p>District has established a procurement card program whereby authorized employees may use a District-issued credit card for small dollar purchases of certain goods or services, which is issued with purchase category limitations as well as individual and monthly dollar transaction limits.</p> <p>Requests for cards are evaluated by the Director of Finance before being sent to the General Manager for final approval.</p> <p>Cardholder agreement must be signed in the presence of the procurement card program administrator.</p> <p>Cardholder responsibilities defined and Authorized Use of Procurement Cards.</p> <p>There are a List of Transactions Requiring Special Approval and Prohibited Purchases, but these lists are highlighted and considered draft.</p> <p>States that monthly statements will be accompanied with receipts, reviewed and approved to the cardholder's supervisor, then routed to (left blank) for review and approval. Provides a provision if no receipt can be produced for an expense.</p>	NRS Chapter 332	<p>Regarding the list of purchases requiring pre-approval and list of prohibited purchases, consider if the Card Administrator can restrict certain expense categories up front to block unallowable purchases.</p> <p>Recommend referencing back 2.9.4 Federal Grants within this section and stating those restrictions still apply in addition to the limit on purchases stated here. That section will have recommendations on additional information to include.</p> <p>Recommend the reconciled credit card statements and their receipts be reviewed by a position within the Finance department with enough knowledge and expertise to conduct the review as well as follow-up regarding possible unallowable purchases.</p> <p>Consider remedial training for individuals who do not follow the cardholder agreement and policies ahead of escalating to referenced personnel disciplinary actions. Section 2.8.5 includes the following statement that is missing a reference to which position should review and approve monthly statements: "Once approved within the department, statements must be routed to XXXXXX for review and approval."</p>	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.9 Special Procurement Considerations	<p>Discusses the development of specifications in relation to bids and proposals and provides guidance to not restrict competition.</p> <p>Defines Environmentally Preferable Purchasing (EEP) as a best practice.</p> <p>References Federal Grant Requirements 2 CFR 200.318 to 327 then indicates there is an appendix to further explain this section, which was not finalized.</p> <p>Speaks to Product Standardization and Surplus Personal Property Disposal.</p> <p>Glossary of terms for Section 2.</p>	NRS Chapter 332	<p>Review and update references and links to other sections or website references used for guidance. Recommend expanding 2.9.4 to include references related to cost allowability with Federal Grants 2 CFR 200.402-411 and 2 CFR 200.420-429 and seeking guidance from the Finance Department to ensure grant compliance. 2 CFR 200.318-327 should be developed into policies applicable to IVGID, not just provided as a reference for readers to look up.</p> <p>2.9.6 Surplus Personal Property Disposal should provide a reference to grant purchased property and any specific requirements. 2.9.6.2 No Residual Value - This section is highlighted and has not been completed.</p>	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.10 Glossary	Glossary of terms for Section 2.		Missing definitions for: Sole source and Solicitation. Lowest responsive and responsible bidder definition uses the phrase to define itself and should be reworded for clarity.	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.0 - 3.3 Purchasing Policy for Public Works Contracts	<p>Purchasing Policy is adopted pursuant to Chapter 338 of the Nevada Revised Statutes (NRS 338), cited as Public Works.</p> <p>Defines the projects that fall under Public Works including buildings, highways/roadways, utilities, parks and playgrounds, convention facilities, and all other publicly owned works and property.</p> <p>References back to Sections 1.3-1.5 of the District's Purchasing Policy (20.1.0) that apply to Public Works.</p>	NRS Chapter 338	Under Section 3.3 the referenced sections are highlighted. These are accurate and the highlighting can be removed.	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.4 General Provisions	<p>The requirements of this section and NRS 338 do not apply to the following procurements:</p> <p>A. Contracts awarded in compliance with NRS 332 that are directly related to the normal operation of the District or the normal maintenance of IVGID property.</p> <p>B. Contracts awarded to meet an emergency that results from a natural or artificially created disaster that threatens the health, safety, or welfare of the public.</p> <p>States prevailing wage requirements for contracts over \$100,000 and projects must provide for the use of recycled materials.</p>	NRS Chapter 332 & 338	Consider referencing the following requirements for any federally funded public works activities: 2 CFR 200.321 - 322, 326 and Appendix II to Part 200, Title 2.	Minor GAP	Low

IVGID DRAFT Purchasing Policies and Procedures - 3.5 General Requirements by Dollar Threshold	<p>Establishes \$100,000 as the threshold for which projects shall adhere to all applicable provisions of NRS 338.</p> <p>Establishes the conditions under which construction projects estimated to \$100,000 or less may be performed by District staff members.</p> <p>Provides conditions for rejecting bids.</p> <p>States requirements for protests by contractors that submit a bid, both the timeline and what the protest must include. The General Manager, as the authorized representative of the Board of Trustees, shall receive and evaluate a properly filed protest submitted by a bidding contractor.</p>	NRS Chapter 338	<p>Ensure there is a distinction between the policies defined in Section 1 and the procedures that should be within Section 3.5. The "Protest of Contract Award" is missing the day threshold for when a protest may be filed in Section 2.3.3.8. Consider if this section should agree to Public Works' "five business day" requirement in 3.5.4.1.</p>	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.6 Contractor Qualification and Preference Requirements	<p>In constructing any public work, the District must comply with all applicable contractor qualification and contractor preference requirements specified in NRS 338.</p>	NRS Chapter 338	<p>Consider referencing the following requirements for any federally funded public works activities: 2 CFR 200.321 - 322, 326 and Appendix II to Part 200, Title 2.</p>	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.7 Alternative Bidding Methods	<p>Pursuant to NRS 338, the District may use bidding methods to award construction contracts to qualified contractors based on best value rather than lowest responsive and responsible bid, including Construction Managers at Risk and Design-Build methods. These bidding methods are used for large construction projects that present unique and complex construction challenges.</p>	NRS Chapter 338	<p>Focuses more on policies than procedures. Missing specific definition and steps of the Alternative Bidding Methods or defined references to the applicable sections within NRS Chapter 338.</p>	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 4 Purchasing Procedures for Public Works Contracts	<p>Not applicable. There are no current procedures.</p>	NRS Chapter 338	<p>The procedures in this section must document who will carry out the policies, how those policies will be carried out, and how adherence to the policies will be documented.</p>	Full GAP	High
Accounting Policies and Procedures Manual DRAFT - 1.1 Overview, 1.2 Control Environment, 1.3 Risk Assessment, 1.4 Control Activities, 1.5 Information and Communication, 1.6 Monitoring Activities, 1.7 Internal Controls Procedures	<p>Establishes that policy will follow provisions of the Nevada Revised Statutes, Chapter 318 and follow best practices established by the Government Finance Officers Association (GFOA). Summarizes the COSO Framework's 5 components.</p> <p>The governing body, upper-level management, and all levels of staff throughout the organization should demonstrate a commitment to the framework.</p> <p>The organization identifies and assesses changes that could significantly impact the system of internal control.</p>	NRS Chapter 318	<p>Update the language taken from COSO to fit IVGID, as an example. Instead of the language "the organization considers the potential for fraud," change it to "IVGID considers the potential for fraud" and talk about how that is done. This is especially needed in Section 1.6.1 to designate who the "responsible official" is that will authorize the action mentioned and Section 1.7.</p>	Minor GAP	Low
Accounting Policies and Procedures Manual DRAFT - 2.1 Cash	<p>Covers how cash should be received and handled, how petty cash should be disbursed, how bank accounts will be reconciled, and how revenue should be recorded.</p>		<p>Much of this section seems to focus on policy and not on procedure. Many sections are missing references to the responsible positions who would take on the actions. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Bank account setup, cancelling, and access monitoring and who should be completing or not completing those tasks - Bank reconciliations including responsibility for preparing the reconciliation, supporting documentation required, outstanding items monitoring, variance handling, review and approvals - Bank account signature authority - Change fund policy (for sites that handle cash payments) - Payment acceptance including types of payments accepted (cash, checks, credit cards, ACH, etc.) and the requirements for processing/accepting each type - Cash reconciliations, deposits, and variance reporting (reporting overages/shortages) - Counterfeit detection requirements - Segregation of duties - Monitoring of locations' deposit frequency, if applicable - Consequences for non-compliance - Minimum security requirements for transporting deposits 	Full GAP	High

Accounting Policies and Procedures Manual DRAFT - 2.2 Accounts Receivable	Covers posting of revenues, adjustments, reconciliation of Accounts Receivable, and reviews of credit balances, billing records, and the Accounts Receivable Aging report.	<p>There is a section started "For Account Receivable related to utility accounts..." left incomplete. This section focuses more on policy than procedure. There are two references to the Controller reviewing and approving, yet no references to which positions will be accomplishing any other tasks. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." This section should also include:</p> <ul style="list-style-type: none"> - Systems access related to A/R management systems to ensure proper segregation of duties - Allowance for doubtful accounts establishment, recording of bad debt expense, criteria for estimate development, etc. - Handling refunds and account credits including required documentation, approvals, etc. - When account write-offs can occur, what approvals are required, and how write-offs/account adjustments must be documented and controlled - Unclaimed refunds – what happens what customer never cashes refund check or the check is returned to the District 	Major GAP	Medium	
Accounting Policies and Procedures Manual DRAFT - 2.3 Prepaid Expenses	Covers identification of prepaid expenses, maintenance of those General Ledger accounts, preparation of the related journal entries, and reconciliations.	Expand to include procedures. Ensure they are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur.	Minor GAP		Low
Accounting Policies and Procedures Manual DRAFT - 2.4 Inventory	Covers how inventory should be controlled, physical inventory counts, and identifying inventory obsolescence.	<p>Focuses more on policies than procedures. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." Missing references to Uniform Guidance for any federally grant purchased assets: 2 CFR 200.313(d)-(e). This section should also include:</p> <ul style="list-style-type: none"> - The District's inventory assets - Procedures for receiving inventory, recording as expense, and documenting receipt for tracking purposes - Overall responsibilities for inventory oversight - Tracking of inventory (e.g., logs, system, or spreadsheet) including how it will be accounted for, how usage/additions are recorded, etc. - More detail regarding safeguarding inventory and access restrictions - Physical inventory process including how it is conducted, how often, who performs and reviews/approves and how variances are assessed and addressed - Inventory monitoring including trend analysis, usage report reviews, etc. 	Major GAP		
Accounting Policies and Procedures Manual DRAFT - 2.5 Capital Assets	Covers how assets are to be capitalized, definition of useful lives, and roles and responsibilities for Fixed Assets.	<p>This section is still written more as policy than procedure, though it does include responsibility and roles. Recommend also referencing 2 CFR 200.313(e) for disposal of any federally funded assets in addition to the District's policies on disposition of assets.</p> <p>For the reference to District's Policy and Procedures Manual for Accounting and Financial Control (Section IX 5.0): if that is supposed to be referencing a section in this manual, it does not exist and needs to be added or revised.</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Capital Assets receiving process including physical receipt and documentation of receipt - Reporting new Capital Assets to Accounting and asset tag issuance, including who issues tags, tracking of tags, placement on assets, and recording tag numbers in ERP system - New asset setup in the District ERP system including the information required, supporting documentation submitted/maintained, etc. - Reconciling between G/L and Capital Asset data in ERP system and reviews to ensure all Capital Assets have been captured - Policies regarding Capital Asset reviews, purpose, who is responsible for performing these reconciliations, identifying variances, repairs/maintenance expense review and documentation, etc. - Capital Asset custodian - assignment and accountability for those responsible for Capital Assets in each department/division/site - Capital Asset transfer and disposal procedures including reporting disposals/transfers to Accounting, updating in the ERP system, change in accountability, methods of disposal including documentation requirements and approvals, lost/stolen asset handling/reporting, etc. - Annual inventory (count procedures, condition assessment, segregation of duties including having an independent person performing count, identifying assets damaged or not tagged, adding assets, verification of asset details, reconciling information, and making updates in the ERP) 	Full GAP	High	

Accounting Policies and Procedures Manual DRAFT - 3.1 Budgetary Controls	Covers budget planning, preliminary approvals, presentations, and transmittal to the State of Nevada.	NRS Chapter 354, 354.470-626	<p>Recommend language updates for grammar and clarity such as this section: "Budget model frozen for proof. Finance and Accounting will perform a final test." Recommend referencing directly the NRS Chapters and Board policies that govern this section.</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - The budget preparation process including how individual departments/programs should prepare their budgets, what data/historical and upcoming information should be used, and resources available to employees responsible for aspects of the budget process - A budget calendar that includes a snapshot of all key dates in the process from initial budget notifications from accounting, department/program due dates, original draft budget submission, internal reviews/approvals, Board presentation and budget adoption/approval, budget finalization, system entry, etc. - How budgeting for new funding that is identified during the year (resources greater than budget estimates, new appropriations or new grants/donations, etc.) is handled including timeline requirements, reviews/approvals, and system entry - Budget monitoring, including budget-to-actual reporting, use and responsibilities, required reviews, justification for budget overages, and anticipating changes throughout the year - Budget amendment process, including what documentation and approvals are required and the responsibilities for each - Budget to actual reporting required to leadership and/or Board including what information is reported and at what intervals during the year 	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 3.2 Central Services Cost Allocation	Covers how central services costs will be allocated, analyzed, and periodically reviewed.		<p>Focuses more on policies than procedures. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." Missing references to Uniform Guidance for any federal grants 2 CFR 200.416-417. Could expand to include conversation of direct and indirect costs and related Uniform Guidance language: 2 CFR 200.412-415.</p>	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 3.3 Revenue Estimates	Covers how the leadership team prepares revenue estimates each year for the District budget.		This section focuses more on policies than procedures, and should be combined with the Budgetary Controls section to consolidate information.	Minor GAP	Low
Accounting Policies and Procedures Manual DRAFT - 4 General Ledger and Financial Reporting	Covers cutoff of recording transactions; chart of accounts listing; preparing, approving, and posting journal entries; quarterly and monthly reconciliation procedures; and financial reporting.		<p>This section focuses more on policy than procedure, and while it includes references to the Controller reviewing reconciliations, there is no mention of which position is responsible for performing the reconciliations. The following wording is also non-specific on which positions are authorized to post journal entries: "Posts journal activity to the general ledger on command by a computer operator."</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Chart of accounts maintenance and account setup - Month-end and year-end close procedures including the timing, responsibilities for performing each procedure and review/approval, and monitoring - Significant accounting policies and procedures; the District can utilize the notes to the audited financial statements as a starting point to accumulate significant accounting policies and then expand to address the detailed procedures that will be applied (who, what, when, etc.) to ensure compliance - Account reconciliations including which balance sheet accounts are reviewed monthly, responsibility for preparation, review and approval, and procedures on how the reconciliations are to be performed and how variances must be addressed - Monitoring controls such as financial trend analysis (year to year, budget to actual, monthly fluctuations), key performance indicators, and other; the available reports are defined, but there are no policies and procedures explaining what to do with the reports and responsibility of monitoring - More detail about how journal entries are recorded and approved along with info about the use of adjusting journal entries 	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 5.1-5.3 Investments	Covers the Board's Investment Policy and how the District will adhere to that policy. Details various authorization that is needed for transactions, how investments should be reported on when sold, and reconciliations that should be performed. The section also covers how investments will be safeguarded and how interest, premium/discounts on Bonds and Notes Receivable, and investment income will be tracked and recorded.	NRS 355: 355.165-355.200, NRS 350.659; Board Policy 7.1.0, 10.1.0, 11.1.0	<p>Focuses more on policies than procedures. While it includes responsibility for the Controller to review, there is missing documentation of which positions will perform the underlying action. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." In 5.1.1 it is stated "The Finance and Accounting Controller is designated to execute those procedures including..." and it seems those procedures have not yet been developed.</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Documentation of who is authorized to make purchases/sales and how that authorization is determined - Segregation of duties - Record retention for investment accounts and related activity and reconciliations 	Major GAP	Medium

Accounting Policies and Procedures Manual DRAFT - 5.4 Cash Management	Covers how the District will meet cash management requirements per NRS, which includes expediting cash receipts, collecting on delinquent accounts, and timely cash disbursements.		We recommend this section be combined in the Cash section 2.1 to keep all cash-related items in one area of the document.	Update Needed	Low
Accounting Policies and Procedures Manual DRAFT - 6.1 Accounts Payable	This sections covers multiple facets of Accounts Payable including travel authorizations and reimbursable expenses, usage of a voucher package, recording invoices, check run process, Accounts Payable reconciliations, monitoring of Accounts Payable (review of debit balances and hold balances), how to return goods to suppliers, purchase cut-off at year-end, petty cash usage procedures, check signing and disbursements, and usage of electronic payment systems.		Focuses more on policies than procedures. In many instances, the section is missing documentation of which positions will perform the underlying action and when the action will be performed. Recommend linking to or directly referencing the travel authorization and expense reimbursement forms mentioned in this section. In Section 6.1.1.11, consider including or referencing the applicable section related to Voiding Checks. This section should also include: - Vendor Management: New vendor setup and vendor changes, including required supporting documentation, approvals, and segregation of duties, vendor master list controls and annual reviews, dormant vendors, and check for suspension or debarment. In general, vendor management should be controlled by individuals independent of the AP process. - Invoice receipt, approval, and routing (manual or electronically) to AP for payment processing and who will be performing those tasks. - Reconciliation between invoice, purchase requisition (PR)/purchase order (PO), receiving documentation, and documentation required to support this three-way match process. - A/P processing including required reviews/approvals, invoice tie out, and pre- and post-check register reviews/approvals. - More specific details for check stock maintenance controls. - ACH/wire payment processing and related controls that are specific to the District - Monitoring controls over the disbursement function such as vendor file changes/addition reviews, trend analysis (i.e., total payments by vendor), etc. - Record retention requirements to support the AP process/function.	Full GAP	High
Accounting Policies and Procedures Manual DRAFT - 6.2 Accrued Liabilities	Covers monitoring of Accrued Liabilities, recording accruals, monthly reconciliations, and deferred revenue determinations.		Focuses more on policies than procedures. While it includes responsibility for the Controller to review, it is missing documentation of which positions will perform the underlying action and how those tasks will be performed. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
Accounting Policies and Procedures Manual DRAFT - 6.3 Notes Payable and Long-Term Debt	Covers usage of various long term debt such as notes payable, installment loans, bonds, and long-term leases. Details authorization for these debt vehicles, how they should be recorded, paid, monitored, and how debt covenants should be monitored and adhered to.		Focuses more on policies than procedures. Ensure the procedures are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
Accounting Policies and Procedures Manual DRAFT - 7 Payroll	Covers changes in payroll information, check dates, maintaining timekeeping records, approvals needed for overtime, payments made to employees, payroll deduction information, and quarterly and year-end reporting.		Focuses more on policies than procedures. Ensure the procedures are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." This section should also include: - New employee setup and pay rate adjustments (in general, this duty should be performed by someone independent of the payroll processing function to ensure that duties are adequately segregated) - Transfer of time detail to process payroll - Payroll processing including required reviews/approvals pre- and post-processing, reconciliations, general ledger posting, and reporting - Direct deposit setup and processing, if applicable - Check printing, signature, and distribution - Payroll tax reporting and tracking and accrual account reconciliations - PTO accruals, use, and recording and monitoring of PTO balances - Payroll monitoring and oversight including payrate change report reviews, timecard edit reviews, systems access monitoring, payroll trend analysis by employee, position, and department and other reviews/reporting performed to ensure the payroll function is well-controlled	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 8 Purchasing	All sections are highlighted and carried to the stand-alone Purchasing Policy.	NRS 332, 338; Board Policy - 20.1.0 Purchasing Policy for Goods and Services	As this whole section is highlighted, it appears the information was carried forward and updated in the IVGID DRAFT Purchasing Policies and Procedures document. Thus, no recommendation warranted.	N/A	N/A

Accounting Policies and Procedures Manual
DRAFT - 9 Revenue Cycle

Covers procedures for customer returns and allowances, revenue recognition, and revenue journal entries.

NRS 354.479,
354.616

Focuses more on policies than procedures. Ensure the procedures are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."

This section should also include:

- Defining the specific types of revenue throughout the District and ensuring alignment with any department-specific policies and procedures
- More details on revenue recognition and accounting for revenue within applicable accounting requirements
- More details on the revenue reports mentioned including who is responsible for generating and approving these reports
- Customer account setup and requirements
- Overall monitoring of revenue activity
- Defining the District's requirements around billing and collection activities including defining roles, responsibilities, documentation requirements, and frequency

Major GAP

Medium

Board Policies Gap Analysis

Level of Effort of P&P Category:

Full Gap - P&P does not exist for category

Major Gaps - Some P&P documentation exists but major gaps in coverage exist

Minor Gaps - P&Ps cover most of the key areas but require some updating or additional coverage.

Update Needed - The P&P needs to be reviewed for potential updates needed.

Summary of Priority/Phases	
Phase One (High Risk)	Critical control deficiencies that expose the District to a high degree of combined risks. Recommendations from high-risk findings should be implemented immediately (preferably within 6 to 12 months) to address areas with the most significant impact or highest likelihood of loss, misappropriation, or damage related to the District assets.
Phase Two (Medium Risk)	Represents less than critical deficiencies that expose the District to a moderate degree of combined risks. Recommendations arising from medium-risk findings should be implemented in a timely manner (preferably within 18 months) to address medium risks and strengthen or enhance efficiency in internal controls on areas with moderate impact and likelihood of exposure.
Phase Three (Low Risk)	Represents low risk or control deficiencies and the exposure is not likely to expose the District and its assets to significant losses. However, they should be addressed to improve efficiency and effectiveness of operations. Recommendations arising from low-risk findings should be implemented within 24 months.

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Code of Conduct for Elected and Appointed Members (no number)	I. PURPOSE AND APPLICABILITY II. CONDUCT A. Elected and Appointed Members' Conduct with One Another B. Trustees' and Members' Conduct with District Staff C. Elected and Members' Conduct with the Public D. Conduct Generally III. SANCTIONS	NRS 318, NRS 241.030-033	- Update to include process for managing conflicts of interest (or address as separate policy) - Update to include prohibition against and means to address sexual harassment, general harassment, and discrimination (or address as separate policy) - Add policy number - Consider distinguishing between policy and procedure information	Major Gap	Medium
Whistleblower Policy (no number)	- General - Reporting --- Trustees, employees, and volunteers --- The public - No Retaliation - Acting in Good Faith - Confidentiality - Receipt, Retention, and Treatment – Role of The Audit Committee Chair - Receipt, Retention, and Reporting – Role of The General Manager	NRS 281.611	- Clarify scope (referenced inconsistently throughout the policy) and ensure that it covers committee members - Update to clarify that violation of policy can result in removal from Board position (not just censure) - Describe conditions under which an investigation would include an independent third-party reviewer - Expand description of misconduct to include violation of code of conduct, bribery, corruption, money laundering, tax evasion, environmental damage, breaches of public health, and safety regulations. - Expand reporting process to include reporting procedure if General Manager is implicated in complaint - Consider describing how whistleblowers are protected by the law - Consider distinguishing between policy and procedure information - Add policy number	Major Gap	Medium
Board Policy 1.1.0 - Strategic Planning Policy	0.1 Initiate the Strategic Planning Process 0.2 Prepare a Mission Statement 0.3 Assess Environmental Factors 0.4 Identify Critical Issues 0.5 Agree on a Small Number of Long Range Principles 0.6 Develop Strategies to Achieve Long Range Principles 0.7 Develop Objectives 0.8 Create an Action Plan 0.9 Incorporate Performance Measures 0.10 Obtain Approval of the Plan 0.11 Implement the Plan 0.12 Monitor Progress 0.13 Reassess the Strategic Plan	N/A	- Review policy every three to five years (last updated in 2014) - Distinguish between policy and procedure information - Clarify roles and responsibilities of management vs. Board - Consider reducing specific implementation details to allow for additional flexibility/responsiveness - Formalize requirement to conduct comprehensive strategic planning process every five years and consider adding an enforcement mechanism	Major Gap	Medium
Board Policy 2.1.0 Financial Standards	Covers the District's Long Range Principles as part of its Strategic Planning Process for the following areas: Resources and Environment, Finance, Workforce, Services, Facilities, and Communications	NRS 318.080: Duties of board of county commissioners; appointment of initial board of trustees; bond; removal of trustee.	NRS 318.080 lists the following as duties of the board of trustees to establish: 2. While acting as the board of trustees, the board of county commissioners shall establish: (a) Accounting practices and procedures for the district; (b) Auditing practices and procedures to be used by the district; (c) A budget for the district; and (d) Management standards for the district. Consider including oversight and updating of these as the current Finance section does not speak directly to these tasks.	Minor GAP	Low

Practice 2.11.0 Cash Management and Investment Management	This practice document explains how the District will invest public funds in a manner that provides the highest investment return consistent with the need for safety and liquidity.	NRS 355.165-178 NRS 354.604 Funds maintained by local governments through NRS 354.613	Consider referencing additional NRS sections applicable to these practices, though this section is well referenced already. As this policy was last updated in 2007, consider reviewing and updating for any changes in staffing responsibility or any changes in practice. For positions such as the Director of Finance, consider revising language to "Director of Finance or designated delegate" to cover times with the position is on leave or vacant.	Minor GAP	Low
Board Policy 3.1.0 - Conduct Meetings of the Board of Trustees Policy	0.1 Regular Meetings 0.2 Special Meetings 0.3 Meeting Place 0.4 Item(s) of Business/Agenda Preparation 0.5 Rules of Proceedings 0.6 Robert's Rules 0.7 Reconsideration 0.8 Officers of the Board 0.9 Advisory Committees 0.10 Legislative Matters 0.11 Conflict Resolution 0.12 Board Highlights	NRS 241.020, NRS 281A (Ethics In Government)	- Update to include a remote attendance policy - Remove reference to contract procedures (should be covered within procurement policies) - Consider distinguishing between policy and procedure information - Consider addressing compliance/policy violations - Consider updating title to better reflect full scope of the policy (ex: Board Operations Policy)	Major Gap	Medium
Board Policy 4.1.0 - Performance Measurement for Decision Making Policy	- Lists performance measure best practices - States that performance measures will be used as part of the budget process	NRS 408.133	- Review policy every three to five years - Distinguish between policy and procedure information - Update to clarify reporting frequency and roles/responsibilities - Update to include process for regularly updating and monitoring performance measures, including timeline for incorporating performance measures into the budget process	Major Gap	Low
Board Policy 5.1.0 - Budgeting for Results and Outcomes	Covers the District's budget performance goals and the responsibilities of the Finance and Accounting Department	Budgets of Local Governments are held to NRS 354.470 - 354.626	Consider referencing adherence the applicable NRS Chapters and Sections related to the topics within this policy.	Update Needed	Low
Board Policy 6.1.0 - Adoption of Financial Practices	Covers, at a high level, the District's processes for financial planning, revenue diversification, and expenditures	NRS 318.080: Duties of board of county commissioners; appointment of initial board of trustees; bond; removal of trustee. Budgets of Local Governments governed by NRS 354.470 - 354.626, which includes: limitations on fees for utilities, licenses, and permits; funds maintained by local government; revenue from taxes; limitation on use of reserves or fund balances Alternative Methods of Financing by Local Government governed by NRS 354.740-750 Payments of Money for Services Provided by Local Government governed by NRS 354.760-790 Revenue & Taxation governed by NRS Chapters 360-377D Taxation by General Improvement Districts governed by NRS 318.225-318.250 Borrowing, Bonds, & Special Assessments governed by NRS 318.275-318.350	Consider referencing adherence the applicable NRS Chapters and Sections related to the topics within this policy.	Update Needed	Low

Practice 6.2.0 Pricing for Products and Services	<p>This practice document shows that the District establishes the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2). The District's pricing policy objectives are to ensure revenues are sufficient to cover full cost of services to IVGID Picture Pass holders, avoid volatility in charges and fees year-to-year, promote consistent framework, establish conditions to modify pricing during the fiscal year. Pricing for Picture Pass Holders and others (including Guests), establishing Discounts for Group Rates & Community Focused Non-Profits; venue-specific pricing for Golf Course, Chateau & Aspen Grove Rentals and Special Events; Ski rates, Beach pricing.</p>	<p>NRS 318.143 Recreational facilities: Grants Board of Trustees the right to "acquire, construct, reconstruct, improve, extend and better lands, works, systems and facilities for recreation."</p>	<p>Consider referencing the NRS Section granting the right of the Board of Trustees to run recreational facilities. Ensure that procedures exist and are documented to meet the various pricing policies that are detailed in the document.</p>	Minor GAP	Low
Board Policy 7.1.0 - Appropriate Level of Fund Balance	<p>Establishes Target Reserve Levels for Major funds, which are designated as the General Fund, Utility Fund, Community Services Fund, and Beach Fund. Designates appropriate use of the Reserve Funds. Specifies Target Level of Working Capital as 90 days of operating expenses to maintain in its Enterprise Account for cash flow requirements. Replenishment of Reserves: The District may establish a Utility Rate Stabilization reserve intended to mitigate potential future year's water and sewer rate adjustments necessary to meet operating, capital, and debt obligations of the District's Utility Fund.</p>	<p>NRS 354.604 Funds maintained by local governments. NRS 354.608 Contingency account: Establishment; limit on appropriations; expenditures. NRS 354.612 Establishment of one or more funds by resolution required; contents of resolution; accounting requirements; copy of resolution to be provided to Department of Taxation; proprietary funds; enterprise funds. NRS 354.615 Fund to stabilize operation of local government and mitigate effects of emergency or natural disaster. NRS 354.620 Unencumbered balance of appropriation lapses at end of fiscal year; reversion to fund. NRS 354.6215 Limitation on use of reserves or balances of funds created to insure risks.</p>	<p>Consider referencing the applicable NRS sections governing these policies. The policy should also include details about how these various financial measurements such as Target Reserve Levels and Working Capital Levels will be monitored.</p>	Minor GAP	Low
Board Policy 8.1.0 Capitalization of Fixed Assets	<p>Covers groupings of capitalized assets, thresholds, cost basis of assets, useful lives, capital project planning and capitalization, and roles and responsibilities.</p>	<p>NRS 318.512-318.5126: Sale of Real Property NRS 331.093 Report of capital improvements</p>	<p>On page 5 there is a reference to the District's Policy and Procedures Manual for Accounting and Financial Control (Section IX.5.0). We have not seen this stated policy and procedure, so we recommend ensuring this reference is accurate and updated. Consider including Uniform Guidance related to Property Standards for any federally funded procurements (2 CFR 200.310-316).</p>	Minor GAP	Low
Board Policy 10.1.0 Use of Local Government Investment Pools	<p>Lists 13 items to consider when using Local Government Investment Pools (LGIPs) in accordance with the District's Investment Policy.</p>	<p>NRS 355.165-178</p>	<p>Consider including policies and procedures governed by NRS 331.093 - Report of capital improvements, if applicable to IVGID operations. Consider including references to the applicable statutes within NRS 355.165-178. Certain statements are vague on whose responsibility and when a task will be completed. Example for statements to revise: 0.5 Portfolio pricing practices should be evaluated. 0.6 Custodial policies should be reviewed. Reference Practices/Procedures to Practice 2.11.0 Cash Management Investment Management.</p>	Minor GAP	Low
Board Policy 11.1.0 Investment Management	<p>District will properly manage the risk in its portfolios to achieve investment objectives and comply with investment constraints. The use of diversification in the District's portfolio is an important strategy for managing risk. Diversification strategies consider 8 specified items.</p>	<p>NRS 355.165-178</p>	<p>Consider including references to the applicable statutes within NRS 355.165-178. Reference Practices/Procedures to Practice 2.11.0 Cash Management Investment Management.</p>	Update Needed	Low

Board Policy 12.1.0 - Multi-Year Capital Planning Policy	<p>1.0 Identify needs 2.0 Determine costs 3.0 Prioritize capital requests - 3.1 Categorize each submittal under Project Types - 3.2 Prioritize Projects under these criteria - 3.3 Ongoing consideration of Project Types and Prioritization by District Staff will consider 4.0 Develop financing strategies</p>	NRS 354.5945	<p>- Review policy every three to five years - In alignment with recommendations made in the January 5, 2022 Moss Adams review of capital improvement policies, update to define roles and responsibilities, tailor processes to actual operations, clarify timing, address prioritization, and clarify reporting requirements</p>	Major Gap	Medium
Board Policy 13.1.0 Capital Project Budgeting	Covers how the Capital Budget will be prepared, adopted, and reported while staying aligned with the Multi-Year Capital Improvement Plan	<p>NRS 354.5945 Capital improvement plan NRS 354.5947 Annual report concerning capital improvements owned, leased or operated by local government NRS 354.5945 Capital improvement plan NRS 354.5947 Annual report concerning capital improvements owned, leased or operated by local government</p>	<p>- Consider including references to the governing NRS statutes - Expand on the Reporting on the Capital Budget to state which position's responsibility it is to issue these reports and how they will be shared as this section is not captured in Practice 13.2.0</p>	Minor GAP	Low
Practice 13.2.0 Capital Planning Capital Expenditures	This practice document details levels of authority of the capital planning process, financial management of capital projects, and the phases of the project life cycle	<p>NRS 318.277 Debt limit of district NRS 318.280 Short-term notes, warrants and interim debentures NRS 318.320 Revenue bonds: Issuance for acquisition or improvement of facilities NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property NRS 318.277 Debt limit of district</p>	Ensure contract policies are in line with those referenced in the Purchasing Policies & Procedures or consider updating to reference those applicable procedures, including NRS section references.	Update Needed	Low
Board Policy 14.1.0 Debt Management and Limits	This policy sets the framework for how the Debt Management Policy can be set up including information on how debt limits will be set and how debt will be structured, issued, and managed.	<p>NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property NRS 318.277 Debt limit of district NRS 318.280 Short-term notes, warrants and interim debentures NRS 318.320 Revenue bonds: Issuance for acquisition or improvement of facilities NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property NRS 318.277 Debt limit of district</p>	Consider referencing the applicable NRS statute governing this section.	Update Needed	Low
Practice 14.2.0 Debt Service Payment Settlement Practice	Establishes Debt Payment practices and ways to invoice and accept payment for principle and interest of issued debt.	<p>NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property NRS 318.277 Debt limit of district NRS 318.280 Short-term notes, warrants and interim debentures NRS 318.320 Revenue bonds: Issuance for acquisition or improvement of facilities NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property NRS 318.277 Debt limit of district</p>	This practice leans more towards policy than procedure, as it lacks assigning positions responsible for carrying out these requirements and laying out any applicable timelines for completion. Either add the relevant positions or, since these policies focus on the Board, develop and reference to a related District Operating Procedure for this level of detail.	Full GAP	High
Practice 14.2.1 Debt Issuance Limitations	Lays out the practices and procedures around Issuance Debt Limits generalized in Policy 14.1.0	<p>NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property</p>	This practice leans more towards policy than procedures, as it lacks assigning positions responsible for carrying out these requirements and laying out any applicable timelines for completion. Either add the relevant positions or, since these policies focus on the Board, develop and reference to a related District Operating Procedure for this level of detail.	Full GAP	High

Board Policy 15.1.0 - Audit Committee Charter	1.0 Independent auditor reports directly to the Audit Committee 2.0 Scope of the Committee's Authority and Responsibilities 3.0 Meetings 4.0 Annual Financial Risk Assessment and Risk Management	NRS 241	- Update to include procedure for removing a committee member - Update to include a remote attendance policy - Consider decreasing the expertise requirement of 15 years of financial management experience - Consider seperating the policy from the charter information	Minor Gap	Low
Board Policy 16.1.1 Recreation Roll	Establishes the Recreation Fee and Beach Fee for applicable real property as defined within the policy.	NRS 318.143 Recreational facilities: Grants Board of Trustees the right to "acquire, construct, reconstruct, improve, extend and better lands, works, systems and facilities for recreation." NRS 318.201	Consider if general policy updates are needed to align with current practices as policy was last updated in 2009.	Update Needed	Low
Board Policy 17.1.0 - Personnel Policies Policy	States that HR Dept is responsible for updating personnel policies and ensuring they are aligned with all relevant regulations.	NRS 284	- Review policy every three to five years - Consider whether policy is still needed in relation to the Peronnel Management District P&P Resolutions - IVGID Policy and Procedure No. 142 - Resolution 1898 - Consider rewording to increase clarity of the policy	Minor Gap	Low
Board Policy 18.1.0 Adoption of Central Service Cost Allocation Plan	The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation). Practice categories that should be considered for development, adoption, and regular review are Costs Allowed, Allocation Method, and Billing rates for services provided.	NRS 354.107 (Regulations) NRS 354.613(c) (Enterprise Funds Cost Allocation)	Consider including reference to department-specific policies for how they determine allocations for Internal Service Funds.	Update Needed	Low
Board Policy 20.1.0 - Correspondence to the Board of Trustees Policy	1. Receipt of Correspondence 2. Postings of Correspondence 3. Placing Items on the Agenda 4. Responses to Correspondence Covers the purchasing information also contained in the updated Purchasing Policies and Procedures document including definitions, roles and responsibilities, approval authority, and competitive solicitations and exceptions.	NRS 318.080	- Consider adding examples of what would constitute inappropriate Board correspondence, such as inquiries of a personal nature and individual complaints - Consider adding details about what would constitute "significant staff time" - Consider distinguishing between policy and procedure information	Minor Gap	Low
Board Policy 20.1.0 Purchasing Policy for Goods and Services	Covers the purchasing information specific to Public Works contracts including defining a Public Works project, dollar thresholds, and bids.	NRS 332 - Purchasing: Local Gov	This policy contains nearly the same items as the Purchasing Policies and Procedures document reviewed as part of the Internal Controls piece of the project. Consider if this policy is still needed considering the updated Purchasing Policies and Procedures document.	Update Needed	Low
Board Policy 21.1.0 Purchasing Policy for Public Works Contracts	Covers purchasing information specific to Public Works contracts including defining a Public Works project, dollar thresholds, and bids.	NRS Chapter 338 Public Works	No updates needed.	N/A	N/A
Conflicts of Interest Policy	N/A	N/A	Consider implementing a conflicts of interest policy.	Full Gap	High
Non-Discrimination/Anti-Harrassment Policy	N/A	N/A	Consider implementing a non-discrimination/anti-harrassment policy.	Full Gap	High
Board Nomination, Selection, Termination, and Terms	N/A	N/A	Consider implementing a policy to capture and make more accessible relevant details from NRS 318 related to board nomination, selection, termination, and terms.	Full Gap	Medium
Board Orientation and Training Policy	N/A	N/A	Consider implementing a board orientation and training policy.	Full Gap	Medium
General Manager Performance Review and Compensation Policy	N/A	N/A	Consider implementing a performance review and compensation policy.	Full Gap	Medium

District Policy and Procedure Resolutions Gap Analysis

Level of Effort of P&P Category:

Full Gap - P&P does not exist for category.

Major Gaps - Some P&P documentation exists but major gaps in coverage exist.

Minor Gaps - P&Ps cover most of the key areas but require some updating or additional coverage.

Update Needed - The P&P needs to be reviewed for potential updates needed.

Summary of Priority/Phases	
Phase One (High Risk)	Critical control deficiencies that expose the District to a high degree of combined risks. Recommendations from high-risk findings should be implemented immediately (preferably within 6 to 12 months) to address areas with the most significant impact or highest likelihood of loss, misappropriation, or damage related to the District assets.
Phase Two (Medium Risk)	Represents less than critical deficiencies that expose the District to a moderate degree of combined risks. Recommendations arising from medium-risk findings should be implemented in a timely manner (preferably within 18 months) to address medium risks and strengthen or enhance efficiency in internal controls on areas with moderate impact and likelihood of exposure.
Phase Three (Low Risk)	Represents low risk or control deficiencies and the exposure is not likely to expose the District and its assets to significant losses. However, they should be addressed to improve efficiency and effectiveness of operations. Recommendations arising from low-risk findings should be implemented within 24 months.

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID Policy and Procedure No. 098 - Resolution 495 (RESOLUTION INDEMNIFYING TRUSTEES AND OFFICERS OF THE DISTRICT FROM ANY AND ALL LIABILITY INCURRED WHILE ACTING IN THEIR CAPACITY AS TRUSTEES OR OFFICERS AND PROVIDING LEGAL COUNSEL IN DEFENSE THEREOF)	N/A	NRS 163.120	- Consider updating to improve readability within legal constraints - Consider clarifying if the scope of this resolution extends to committee members	Minor Gap	Low
IVGID Policy and Procedure No. 110 - Resolution 1493 (COMMUNITY RELATIONS EXPENDITURES)	Procedures for IVGID cash participation in community programs and events including initial requests going to the General Manager and then to the Board.	NRS 318 General Improvement Districts NRS 318.225 Power to levy taxes NRS 318.230 Levy and collection of taxes	- Review policy every three to five years (this resolution is from 1985 and must be reviewed and updated to match current practices) - Consider defining which types of community programs and events are typically allowed/unallowed under this resolution	Full GAP	High
IVGID Policy and Procedure No. 111 - Resolution 1494 (COLLECTION OF DELINQUENT SPECIAL ASSESSMENTS)	Defining authority to allow the District to deny waivers for special assessments, penalties and interest, and requests for deferral of tax sales to collect such delinquencies.	NRS 318.235 Levies to cover deficiencies NRS 318.245 Sales for delinquencies NRS 318.197 Rates, tolls and charges;	- Review policy every three to five years (this resolution is from 1985 and must be reviewed and updated to match current practices) - Update to include which staff have the authority to deny such requests	Full GAP	High
IVGID Policy and Procedure No. 116 - Resolution 1538 (PENALTY AND INTEREST CHARGES ON DELINQUENT ACCOUNTS AND COLLECTION THEREOF)	Establishes penalty for nonpayment of District charges.	liens; regulations governing connection and disconnection for facilities and services of district; collection of charges and penalties.	- Review policy every three to five years (this resolution is from 1987 and must be reviewed and updated to match current practices) - To better align with NRS 318.197, the District should update the wording of the 10% penalty to "10% of each month's charges for the first month delinquent" - The District should also generate procedures for how these penalties will be monitored and handed out along with who at the District is responsible for these items	Full GAP	High

IVGID Policy and Procedure No. 103 - Resolution 1475 (RESOLUTION ESTABLISHING POLICY FOR THE GRANTING OF EASEMENTS ACROSS DISTRICT PROPERTY)	<ol style="list-style-type: none"> 1. Process initiated by letter request of property owner 2. Application fee 3. Written notice 4. Evaluate requests 5. Easement requirements 6. Easement document use 7. Easement execution 8. Discretionary 9. Setting Price 10. General Manager 11. Permits 	NRS 111.370 NRS 111.39	<ul style="list-style-type: none"> - Review policy every three to five years - Update Easement Request form and submittal process to include electronic option - Consider reviewing processesing fee (set at \$100 in 1984) 	Minor Gap	Low
IVGID Policy and Procedure No. 113 - Resolution 1517 (USE OF TRADEMARK BY PRIVATE BUSINESSES AND PERSONS)	N/A	NRS 600.050	<ul style="list-style-type: none"> - Review to determine if referenced branding (e.g., colors and motto) are still current - Update to account for online sales - Review for gendered language (General Manager is referenced as "he" throughout) - Consider adding procedure/repercussions in the case of logo misuse - Expand to include use of trademark policy by unaffiliated individuals, not just private businesses including situations in which the trademark may not be used 	Minor Gap	Low
IVGID Policy and Procedure No. 121 - Resolution 1581 (RESOLUTION ADOPTING POLICY AND PROCEDURE RESPECTING THE SETTLEMENT OF LAWSUITS AND RELATED CLAIMS)	N/A	N/A	<ul style="list-style-type: none"> - Review to determine if the authority for this policy falls within the District's scope (as the policy is targeted toward third parties) - Update file so that only the most recent version of the resolution is included (current file contains multiple versions) 	Minor Gap	Low
IVGID Policy and Procedure No. 129 - Resolution 1632 (RESOLUTION ESTABLISHING POLICY GOVERNING THE RELINQUISHMENT AND ACQUISITION OF UTILITY EASEMENTS AND ENCROACHMENT AGREEMENTS)	N/A	NRS 318.116(10) and (14) and Washoe County Ordinance No. 97	<ul style="list-style-type: none"> - Review current Board approval threshold (set at \$2000 in 1992) - Update associated forms to include current date options (currently includes options only for the 1900s) - Update associated forms and submittal process to include electronic option 	Minor Gap	Low
IVGID Policy and Procedure No. 134 (SERVICE OF ALCOHOLIC BEVERAGES AT IVGID FACILITIES)	<ol style="list-style-type: none"> A. Non-Resident Individuals or Groups B. Resident Individuals or Groups C. Internal IVGID Groups 	NRS 446.842	<ul style="list-style-type: none"> - Review policy every three to five years - Distinguish between policy and procedure and add procedural details (e.g., how to request use of facility) - Consider updating fee schedule - Consider removing the option for fundraisers to supply their own alcohol - Consider providing guidelines for any limitations on "fundraising" events (e.g., if an event supports a cause that goes against the organization's code of conduct) - Clarify whether a nonprofit group can host a fundraising event - Remove references to specific nonprofits and individuals (section B4) - Consider adding a requirement that event hosts will not knowingly provide alcohol to minors (responsible service of alcohol policy) 	Major Gap	Medium
IVGID Policy and Procedure No. 135 - Resolution 1760 (TEMPORARY DOG PARK AT VILLAGE GREEN POLICY)	K.3. RECOMMENDATION FOR A TEMPORARY DOG PARK AT VILLAGE GREEN	Washoe County Code, 55.100	Confirm if dog park is still considered temporary	Minor Gap	Low
IVGID Policy and Procedure No. 136 (Policy Concerning Access to District Property and the Use of District Facilities for Expression)	<ul style="list-style-type: none"> - DESIGNATION OF PUBLIC FORUM AREAS - BOARD MEETING ROOM - NON-PUBLIC FORUM AREAS 	NRS 241.020(3).	<ul style="list-style-type: none"> - Review policy every three to five years - Update to include violation/enforcement procedures 	Minor Gap	Low

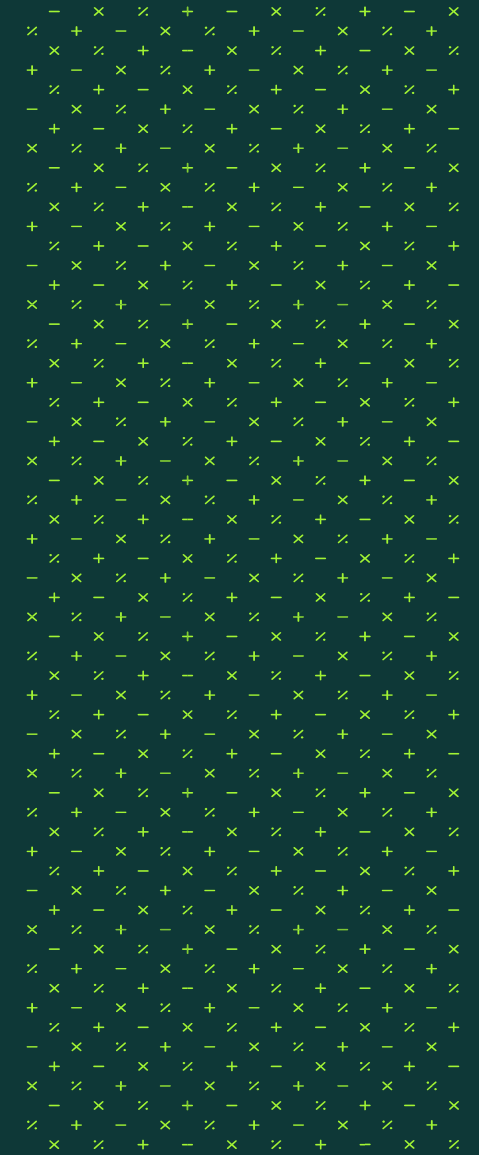
IVGID Policy and Procedure No. 137 - Resolution 1801 (POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC)	<p>I. PUBLIC RECORDS</p> <ul style="list-style-type: none"> - A. Purpose - B. Policy Statement - C. Governing Law - D. Policy Administrator - E. General Provisions 	NRS 239 of the Nevada	<ul style="list-style-type: none"> - Review policy every three to five years - Consider reviewing associated fees - Consider reviewing discretionary authority - Review for information repetitiveness (Section II is repetitive of Section I) 	Minor Gap	Medium
IVGID Policy and Procedure No. 138 - Resolution 1849 (NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT LOCAL PERSONS, EVENTS, OR HISTORY)	<p>A. Policy and Procedure Applicable to All Activities</p> <p>B. Policy and Procedure for Rotary Benches</p> <p>C. Policy and Procedure for Brass/Brass-Like Placards at Crystal Ridge at Diamond Peak</p> <p>D. Policy and Procedure for Placards of Historical Merit</p> <p>E. Policy and Procedure for Naming of IVGID Facilities</p>	NRS 338.200	<ul style="list-style-type: none"> - Review policy every three to five years - Review for writing clarity and typos - Review for outdated information (e.g., policy lists board meeting times that are no longer accurate) - Simplify/explain '1' and 'F' - unclear what 'all other forms' and 'alternative form of commemoration' refers to - Add procedural details (including updating forms and submittal process to include electronic option) 	Minor Gap	Low
IVGID Policy and Procedure No. 139 - Resolution 1876 (RESOLUTION FOR NO SMOKING, EXCEPT IN DESIGNATED AREAS, AT ALL DISTRICT-OWNED AND OPERATED FACILITIES)	N/A	International Wildland Urban Interface Code section A104.4 Smoking	No recommended updates.	N/A	N/A
IVGID Policy and Procedure No. 141 - Resolution 1895 (COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS)	N/A	N/A	Consider clarifying that non-governmental groups must be 501(c)3 organizations and/or 501(c)4	Minor Gap	Low
IVGID Policy and Procedure No. 142 - Resolution 1898 (PERSONNEL MANAGEMENT)	<p>I. Purpose</p> <p>II. Roles</p> <p>III. General Objectives</p> <p>IV. Procedures</p>	NRS 284	<ul style="list-style-type: none"> - Consider revising section J to further delegate organizational structure responsibilities to the General Manager - Consider adding equal employment opportunity statement 	Minor Gap	Low
IVGID Policy and Procedure No. 1902 - Resolution 1902 (Approval of the Report for Collection of Recreation Standby and Services Charges (aka the Recreation Facility Fee and Beach Facility Fee) Fiscal Year 2023-2024)	Establishes the Recreation Fee and Beach Fee for applicable real property for FY2023-2024.	<p>NRS 318.143</p> <p>Recreational facilities: Grants Board of Trustees the right to "acquire, construct, reconstruct, improve, extend and better lands, works, systems and facilities for recreation."</p> <p>NRS 318.201</p>	No recommended updates.	N/A	N/A



MOSSADAMS

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT 2023 Management Consulting

August 2023



Agenda



01 BACKGROUND AND SCOPE

02 METHODOLOGY

03 RESULTS



Background & Scope

Evaluate elements of IVGID's leadership environment including:

- The District's Strategic Plan and development process
- The senior management team's organizational structure and job descriptions
- The Board Policies, District Policies and Procedure Resolutions, and financial operational procedures for inclusion of appropriate internal controls and alignment with best practice

The purpose of this work was to identify opportunities to increase the effectiveness and efficiency of operations.

Methodology

PHASE	DESCRIPTION
1 Start-Up and Management	Project initiation consisted of collaborative project planning with IVGID’s Board and management representatives, including finalizing our work plan.
2 Fact-Finding and Data Collection	<p>The second phase included interviews, document reviews, and best practice research.</p> <ul style="list-style-type: none"> • <i>Interviews:</i> We conducted interviews with all members of IVGID’s Board of Trustees and senior management team. • <i>Document Review:</i> We received documents including policies, procedures, planning documents, budgets, reports, job descriptions, and others. • <i>Best Practice Research:</i> Based on the opportunities for improvement identified, we conducted research to ascertain best practices within the public sector.
3 Analysis	Based on the information gained during our fieldwork phase, we assessed the current conditions and identified opportunities for improvement. Leveraging best practice information and our own experience from working with similar entities, we developed recommendations.
4 Reporting Results	We presented a draft report that was reviewed with IVGID Board representatives to validate facts and confirm the relevance of recommendations before finalizing the report.

Strategic Plan Assessment

1. Observation

We observed challenges with plan development, formatting, and utilization.

Recommendation

- A. Develop a new strategic plan using a robust and collaborative process.
- B. Restructure the next plan to follow a more common strategic plan format, incorporate meaningful performance measures, and shift to a five-year plan length.
- C. Ensure alignment between the next strategic plan and the District's other organizational plans.
- D. Establish the practice of utilizing the strategic plan as part of the Board's decision-making process.
- E. Adopt the practice of collaboratively selecting strategic plan priorities on an annual basis.
- F. Determine appropriate timelines or triggers to conduct revisions to the strategic plan.
- G. Consider implementing a regular representative community survey to gather wholistic information about community perception of IVGID services.

Senior Management Team Structure and Staffing Assessment

1.	Observation	There are opportunities to strengthen the District's senior management team structure.
	Recommendations	<ul style="list-style-type: none">A. Consider creating an Assistant General Manager (AGM) role or incorporating AGM responsibilities within another senior management position.B. Reclassify the Administrative Services Director to an executive assistant or expand the role to better align with industry standards.C. After a new GM is hired, consider centralizing oversight of the Marketing, Sales, and Food & Beverage teams.
2.	Observation	In alignment with industry standards, all of the senior management team's job descriptions have been updated within the last five years. However, there are some inconsistencies across roles that are creating confusion related to expectations, oversight, and backup for the GM.
	Recommendations	<ul style="list-style-type: none">A. Standardize and update job descriptions to enhance consistency and clarify expectations.B. Conduct a compensation study to compare salary ranges against industry standards.

Senior Management Team Structure and Staffing Assessment

3. Observation

Recent departures within the senior management team have highlighted the need for comprehensive succession planning.

Recommendation

Continue current efforts to implement formal succession planning across the District—prioritizing planning for the senior management team. This should include comprehensive institutional knowledge transfer and professional development strategies, in addition to planning timelines.

4. Observation

Roles and responsibilities between the Board and senior management have shifted over time, which most interviewees report has negatively impacted the Board/management relationship and organizational culture.

Recommendation

Expand efforts to clarify roles and responsibilities between management and the Board to promote accountability, autonomy, and productivity.

Internal Controls and Policy Assessment

Scope

- IVGID's Board Policies
- District Policy and Procedure Resolutions
- Financial operational procedures (including the Accounting and Finance Manual and Purchasing Policy and Procedures)

Report

- We have included tables in our report that list the policy name, gap type, and risk level.
- A detailed listing of full recommendations for all reviewed policies has been provided to the Board separately.

Internal Controls and Policy Assessment

Gap Types

- **Full Gap:** Documented policies and procedures do not exist for the area.
- **Major Gaps:** Policy and procedure documentation exists; however, there are major gaps in the overall coverage.
- **Minor Gaps:** Policy and procedure covers most of the key areas but require some updating or additional coverage.

ASSESSED RISK-LEVEL	CATEGORY DESCRIPTION	RECOMMENDED PHASE/TIMING
High Risk	<ul style="list-style-type: none"> • Area is inherently high risk. • Gaps identified were either full gaps (i.e., no P&P coverage) or major gaps. • The area is a high priority for the District's operations and structure. 	Phase One (within 6–12 months)
Medium Risk	<ul style="list-style-type: none"> • Area is inherently high or medium risk; however, a lack of documented policies and procedures may only represent a medium risk to the District. • Gaps identified were either full gaps or major gaps. • The area is a high priority for the District's operations. 	Phase Two (within 12–18 months)
Low Risk	<ul style="list-style-type: none"> • Area is inherently low risk. • Gaps identified were either minor in significance or the area only needed minor review or updating. • The area is a low priority for the District's operations and structure. 	Phase Three (within 24 months)

Internal Controls and Policy Assessment

Policy Revision Considerations

- Policy and Procedure Formatting
- Policy and Procedure Delineation
- Policy Compliance
- Policy Update Schedule

Implementation Planning

PROJECT	PRIORITY	RECOMMENDED LEAD
Develop a new strategic plan	High	External resource to facilitate involvement from IVGID Board and management
Update policies and procedures	High	External resource
Restructure the senior management team	Medium	IVGID Board and management
Establish succession planning framework	Medium	IVGID management
Update job descriptions	Low	IVGID management

PROJECT	QUARTER A	QUARTER B	QUARTER C	QUARTER D
Develop a new strategic plan	█			
Update policies and procedures		█		
Restructure senior management team			█	
Update job descriptions			█	
Establish succession planning framework			█	

► Thank You



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DRAFT

Incline Village General Improvement District
MANAGEMENT CONSULTING SERVICES – IMPLEMENTATION MEMO

September 5, 2023

Moss Adams LLP
999 Third Avenue, Suite 2800
Seattle, WA 98104
(206) 302-6500



IMPLEMENTATION MEMO

As a follow up to the Management Consulting Report, we have prepared a suggested plan to guide the implementation of the recommendations provided in the assessment. The recommendations are listed in order of priority as defined by high impact and high urgency, but much of this work may overlap.

REPORT #	DESCRIPTION	TIMING	EXTERNAL RESOURCE CONSIDERATIONS ¹	INTERNAL RESOURCE CONSIDERATIONS	SEQUENCING	PRIORITY
Policy Assessment	<p>Develop comprehensive policies and procedures</p> <ul style="list-style-type: none"> We recommend beginning with the financial operational procedures 	4-6 Months	\$5,000-\$10,000/policy area depending on complexity ²	Limited staff to support the development of policies and procedures.	<i>This work can occur before, in tandem, or after hiring a general manager.</i>	High
Strategic Plan 1. G	<p>Implement an annual representative community survey</p>	1-2 months	\$20,000-40,000 for external survey development and administration	Limited Board and staff time to support the development of the survey and review results	<i>This work can occur before, in tandem, or after hiring a general manager.</i>	High
Strategic Plan 1. A, B, C, D, E, F	<p>Develop a new strategic plan</p> <ul style="list-style-type: none"> Develop a work plan Conduct interviews with senior management team and Board members Gather and review relevant documents Administer all-staff survey 	6-8 Months	\$75,000 for external facilitation	Board and staff time to engage in the process and report out on progress	<i>This work should occur after hiring a general manager.</i>	High

¹ Cost estimates for external resources are based either on pricing for similar projects that Moss Adams has facilitated or (as in the case of the community survey) common ranges for work that is not within Moss Adams' general service offerings. For all externally facilitated work, the District should consider requesting proposals via the standard process to ensure competitive pricing.

² If the Board selects specific policies for development, we can provide a more specific cost estimate.



REPORT #	DESCRIPTION	TIMING	EXTERNAL RESOURCE CONSIDERATIONS ¹	INTERNAL RESOURCE CONSIDERATIONS	SEQUENCING	PRIORITY
	<ul style="list-style-type: none"> Facilitate 3-4 work sessions with the management team and the Board to develop the core elements of the strategic plan Administer an open (non-statistically significant) community survey Facilitate 1-2 community open houses (1 virtual, 1 in person) Develop a draft plan for review by management and Board Develop a final plan for Board adoption Implementation tracking template 					
Staffing 2. B	<p>Conduct a compensation study to compare salary ranges against industry standards.</p> <ul style="list-style-type: none"> Determine scope of compensation benchmarking Define goals for benchmarking outcomes Provide requested documentation Review benchmarking results Develop an implementation plan to address target outcomes and results of the analysis Monitor impact of changes for effectiveness and how they do or don't achieve the goals defined 	2-3 months	\$8,000-\$15,000 for external benchmarking, dependent on number of roles benchmarked	Limited Board and staff time to support information gathering and review of results.	<i>This work can occur before, in tandem, or after hiring a general manager.</i>	Medium
Staffing 3	<p>Formalize the succession planning framework for senior management</p> <ul style="list-style-type: none"> Develop a prioritized list of critical roles. 	3-4 Months	\$35,000 for external succession planning development. Alternatively, this work could be completed	Limited to high staff support, depending on whether this work is performed by a third party or performed	<i>This work can occur before, in tandem, or after</i>	Medium



REPORT #	DESCRIPTION	TIMING	EXTERNAL RESOURCE CONSIDERATIONS ¹	INTERNAL RESOURCE CONSIDERATIONS	SEQUENCING	PRIORITY
	<ul style="list-style-type: none"> • Create succession pools by identifying potential candidates who could step into these roles in the future. • Assess the skills, competencies, and potential of individuals within the succession pools. Identify any gaps between their current capabilities and the requirements of the target roles. • Work with each potential successor to create an individual development plan tailored to their growth needs. • Establish a consistent process for evaluating the progress and performance of potential successors. • Regularly review and update your succession plans to ensure they remain aligned with the organization's strategic goals and changing needs. 		with internal resources.	using internal resources.	<i>hiring a general manager.</i>	
Staffing 1. A, B, C	<p>Restructure the senior management team</p> <ul style="list-style-type: none"> • Based on the results of the assessment, and in collaboration with management, finalize the new organizational structure. • Develop a comprehensive change management strategy to increase success of a restructure. • Implement the restructuring and compensation adjustments while closely monitoring the process. 	4-6 Months	None (all work can be performed internally)	Costs associated with potential organizational structure changes: <ul style="list-style-type: none"> • Establish AGM Role: \$115,987-\$239,931, plus benefits³ • Restructure Administrative Services Director to Executive Assistant: \$67,827-\$94,957 	<i>This work should occur after hiring a general manager. While some individual</i>	Medium

³ These are general cost estimates based on current staff salary ranges. We recommend establishing actual salaries ranges through a comprehensive compensation study.



REPORT #	DESCRIPTION	TIMING	EXTERNAL RESOURCE CONSIDERATIONS ¹	INTERNAL RESOURCE CONSIDERATIONS	SEQUENCING	PRIORITY
Staffing 4	<p>Develop Robust Board Onboarding and Training</p> <ul style="list-style-type: none"> Review relevant documents and current onboarding materials Develop an onboarding framework and identify necessary resources to develop Develop basic resources (which may include a handbook, presentations, roles and responsibilities training resources, or other materials) Develop an implementation framework that establishes roles and responsibilities Provide a training to the senior management team on onboarding best practices Providing a presentation to the Board about the future onboarding process 	3-5 Months	\$45,000 for external development. Alternatively, this work could be performed internally.	Limited to high staff support, depending on whether this work is performed by a third party or performed using internal resources.	<i>This work can occur before, in tandem, or after hiring a general manager.</i>	Medium/Low
Staffing 2. A	<p>Update job descriptions for senior management</p> <ul style="list-style-type: none"> Develop draft updated job descriptions. Review draft descriptions with relevant stakeholders. Finalize updates and publish. 	2 Months	None (all work can be performed internally)	Staff time to make updates and review with the Board.	<i>This work can occur before, in tandem, or after hiring a general manager.</i>	Low



MEMORANDUM

TO: Board of Trustees

FROM: Michaela Tonking
Trustee

SUBJECT: Review, discuss and possibly approve a format for the Board of Trustees to have an informal conversation with the public OR have a structured conversation with the public on a specific topic presented by a Staff member with the Board of Trustees in attendance AND possibly set a date/time/venue and/or specific topic depending on the selected option

DATE: September 17, 2023

The Board of Trustees have indicated that they want to hold an open forum and/or town hall. In order to do this, we must give consideration to the Nevada Open Meeting Law and stay in compliance with this law.

Open Forum

This could be held prior to the Board of Trustees meeting or on another day. The key to this would be for it to have no more than two Trustees present. It could be focused on a topic and then it should be for a specific amount of time. We could, as a Board, rotate our membership as well as change up the topics. As an example, I would propose the following:

2 hour Open Forum in the Boardroom at 800 Southwood with Trustees Tonking and Dent – Topic could be **Incline Beach House – what we would like to be the key points of meeting**. If we held this on **Friday, September 29**, say from **4 p.m. to 6 p.m.**, we would need to consider the timing and then how do we communicate this to our community. I would suggest that we hit social media as well as place an ad in the local newspaper. We could also do a District email blast via our mailing list. I think that we should also post this in some form just to be sure we are in compliance. It would then be imperative that no other Trustee attend so we don't violate the law. Then these two Trustees could report to the full Board at its next meeting. All of the areas in red text could be changed out but the process should be followed if we select this type of meeting.

Town Hall Meeting

In order for all Trustees to participate, this would have to be a noticed meeting. In the past, Staff has set these up at the Chateau and then each Trustee was given a tall cocktail table spaced well apart and the Trustee was assigned a Staff member to scribe the conversations that were held. No specific topic was set forth and the Trustees were just available to talk to whomever about whatever topic they desired. Following this event, Staff transcribed their notes to capture the topics discussed, in generalities, not in great detail. This information was then provided to the Trustees and brought forth as a General Business item at a future meeting. This type of meeting can also include a variety of partners from the community i.e. NLTFPD, Washoe County, etc. so that our community members can visit with lots of agencies at one event. The timing for this type of event takes more effort and would require more planning as we would want to work within other agencies schedules as well as our own. My recollection is that the one I attended was about 3 hours long.

I am formulating this memorandum so that the Board of Trustees can have discussion so that we can give clear and specific direction to the Staff as I want them to be able to have success. At this point in time, it might not be the best time to have either one of these types of meetings as there is a lot going on with Trail of Treats and Terror upcoming and other related events within our community.

MEMORANDUM

TO: Board of Trustees

THROUGH: Mike Bandelin, Interim General Manager

FROM: Paul Raymore, Marketing Director

SUBJECT: Review, discuss, and potentially adopt Policy and Procedure No. 143/Resolution No. 1904 regarding advertisements in the IVGID Magazine and other District publications, at District-owned venues and District-sponsored events. (Requesting Staff Member: Marketing Manager Paul Raymore and Requesting Legal Counsel: Josh Nelson and Anne Branham)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): Long Range Principle #6 – Communication

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

DATE: September 27, 2023

I. RECOMMENDATION

1. That the Board of Trustees review, discuss, and potentially adopt Policy and Procedure No. 143/Resolution No. 1904 regarding acceptance of advertisements for the IVGID Magazine and other District publications, at District-owned venues and District-sponsored events.
2. That the board discuss and provide guidance to Staff on the scope of advertising programs the District should engage in, and potentially expanding the District's formal advertising programs beyond print advertisements in the IVGID Magazine.

II. BACKGROUND

The District presently manages the production of the "IVGID Magazine," which publishes five times per year. The District contracts with CC Media for design services, management of printing and distribution, and management of advertising submissions and rates, but the District has not adopted a formal

policy regarding what is appropriate and acceptable for publication as an advertisement in the IVGID Magazine. In addition, the District owns and operates a number of public facilities and runs a number of public events where advertisements and sponsorship opportunities may exist, including but not limited to the Incline Open Tennis & Pickleball Tournament, IVGID Parks and Recreation facilities and events, Diamond Peak event sponsorships and Lakeview chairlift ad blocks, and the IVGID ball fields.

This draft policy, attached hereto as Exhibit A, establishes the criteria that the District will apply to determine whether third-party-submitted proposed advertisements are acceptable, and clarifies that the District reserves the right to review proposed advertisements in advance and reject those that do not meet the adopted criteria.

In the District's experience, certain types of advertisements can interfere with the District's primary advertising purpose of bringing public awareness to important District issues and generating revenue to benefit District services. This policy advances the advertising program's revenue-generating and public service objectives by prohibiting advertisements that could detract from that goal by creating substantial controversy, interfering with and diverting resources from District operations, and/or posing significant risks of harm, inconvenience, or annoyance to District stakeholders and other members of the public. Such advertisements create an environment that is not conducive to achieving increased revenue for the benefit of District services or to preserving and enhancing the security, safety, comfort and convenience of its operations. The viewpoint neutral restrictions in this policy thus foster the maintenance of a professional advertising environment that maximizes advertising revenue.

In short, the following categories of third-party advertisements will not be accepted under the draft policy:

- Ads that do not qualify as "commercial speech" (i.e., only ads that propose commercial transactions, like buying/selling/economic exchanges are permitted)
- Ads involving trademark/patent infringement
- Obscene, pornographic, and offensive ads (as defined in the policy)
- Defamatory, false, and deceitful ads
- Ads advocating for violence or portraying violence
- Ads directly or indirectly promoting any specific form of religion or religious practice, except for summer camps or similar programs that are open to all children in the community
- Ads that imply the District has "endorsed" any service, product, or point of view without prior written authorization
- Ads for tobacco, firearms, non-carbonated bottled water, cannabis products and services, CBD products and services, and short-term rentals and services
- Ads for ski areas, ski lesson providers, golf courses and golf shops, tennis

and pickleball centers or services, recreation centers, fitness centers and gyms, and wedding and event venues, other than those that the District owns, operates, or manages

- Ads that conflict with federal, state, or local law

In addition, all advertisements submitted for review must clearly identify the sponsor of that ad. Any person who is found to have violated the policy may be prohibited from submitting ad requests in the future. Language will be included when appropriate, clarifying that the views expressed in the ad do not necessarily reflect the District's position. And, the District's GM or designee will retain the right to control the quantity, quality, and placement of all ads, and reject ads that do not comply with the adopted policy.

Finally, staff notes that this policy will not affect the District's ability to utilize existing advertising space to market its own facilities, services, and programs as it sees fit.

DISCUSSION OF POTENTIALLY EXPANDING ADVERTISING SCOPE

Currently, IVGID offers only a limited number of advertising and sponsorship opportunities for local businesses and organizations to support IVGID's venues, programs, events and services through cash or in-kind donations/payments.

These current advertising/sponsorship opportunities, which would all be covered by the proposed advertising policy, include:

- Paid advertisements in IVGID Magazine (managed by CC Media)
 - Options for various size ads from ¼ page to 2-page spread
- Incline Open Tennis & Pickleball Tournament event sponsorship (managed by Tennis & Pickleball Center Supervisor)
 - Sponsors can hang sponsor-provided banner at Tennis & Pickleball Center for full season
- IVGID Parks & Recreation Youth Sports team sponsorship (managed by Sports & Community Programming Supervisor)
 - Sponsors get their name/logo on the back of a team jersey
- IVGID Parks & Recreation event sponsorships (managed by Incline Tahoe Foundation)
 - Sponsors can hang sponsor-provided banners at IVGID/ITF events such as Trail of Treats, Puppy Plunge, etc.
- Diamond Peak event sponsorships (managed by IVGID Marketing Department)
 - Sponsors are generally in-kind donations of prizes for events such as Luggi Foeger Festival & Dummy Downhill.
- Diamond Peak Lakeview Chairlift ad blocks (managed by DPSEF)
 - Diamond Peak Ski Team sells ads on the chairlift safety bar ad blocks on Lakeview chair.

Other advertisements on District property:

- IVGID Ball Fields banners (North Tahoe Little League sponsor banners hung during Little League season)

The District has an interest in securing sponsorships to help offset the cost of hosting special events and community programming, and the advertisements in the IVGID Magazine offset the design and printing costs associated with that publication.

The issues:

1. Currently, there is no central contact within or outside the District who can facilitate advertising/sponsorships across all District events, venues and publications. Because of this, the District may be missing out on bigger dollar sponsors who would be interested in getting their name/brand out within the Incline Village/Crystal Bay community in a more holistic way. (e.g. a local Realtor who wanted to sponsor ALL of IVGID's community events in 2023.)
2. There is no consistency or clarity on where sponsorship dollars are allocated in IVGID budgets, and what these dollars can/should be used for.

A different model:

The Tahoe Donner Association has a more holistic advertising/sponsorship program, which has become a significant source of revenue for the organization over the years. They work with CC Media (same vendor we work with on the IVGID Magazine) who handles all sales for Tahoe Donner's paid advertising and event sponsorship programs. See attached Media Kit and event sponsorship decks.

Tahoe Donner's Marketing Department is responsible for fulfillment of all advertising contracts, which allows them to have more creative control and quality control of the finished product. For example, all sponsor banners at their venues/amenities are produced by the same company at the exact same sizes, making for a more polished/professional look.

CC Media already has a list of potential advertisers/sponsors and is able to attract larger sponsors who are looking to get their company's name/brand in front of Tahoe Donner's members and guests all year long. Plus, they have dedicated ad sales staff who specialize in selling advertisements and event sponsorships.

The opportunity:

During initial conversations with CC Media, they expressed enthusiasm for

expanding the scope of their advertising/sponsorship sales for IVGID to encompass more potential placements, including:

- Print ads in IVGID Magazine (ongoing/continuing)
- Banners at IVGID ball fields
- Banners at IV Tennis & Pickleball Center
- Banners inside IV Recreation Center gymnasium & pool
- Event sponsorships
- Ads in IVGID's email newsletters
 - Parks & Rec monthly updates
 - BOT meeting recaps
 - Diamond Peak email newsletters
- Golf cart GPS screens
- Print ads on Diamond Peak trail maps
- Outdoor ads on Diamond Peak ski racks (12 total)
- Print ads in Public Works News insert

CC Media would handle all advertising/sponsorship sales for the District on a commission basis (except for the IVGID Magazine, which operates under a separate agreement), and would take a percentage of all ad/sponsor dollars (likely 25-30% commission rate). The excess revenue would be available to the District to support the venues, events or community programming initiatives throughout the community.

Staff is seeking direction from the Board of Trustees on whether there is interest in expanding the scope of our current advertising programs, and if so, if Staff should flesh out a potential District-wide advertising sales agreement with CC Media and bring that back to the Board for approval.

III. BID RESULTS

IV. FINANCIAL IMPACT AND BUDGET

No direct impact by adoption of the policy; fiscal impacts associated with a subsequent agreement with CC Media or another company to modify the District's current advertising approach more broadly will be separately analyzed at that time. Ads published in the IVGID Magazine support the production of the magazine.

V. ALTERNATIVES

Below are alternatives to the recommended action:

1. Adopt the proposed policy.
2. Decline to move forward at this time with this proposed amendment.
3. Suggest changes to the proposed policy and bring it back for discussion at

the next meeting.

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

VIII. ATTACHMENTS

1. IVGID Districtwide Advertisement Policy - Res 1904, PP 143
2. Tahoe Donner 2023 Media Kit
3. Tahoe Donner Summer Music Series Sponsorship Deck

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

1. Review, discuss, and potentially adopt Policy and Procedure No. 143/Resolution No. 1904 regarding acceptance of advertisements for the IVGID Magazine and other District publications, at District-owned venues and District-sponsored events.
2. Provide direction to Staff on whether to expand District's current advertising programs.
3. Provide direction to Staff on whether to draft an agreement with CC Media for sales support of expanded advertising programs.



Resolution 1904
(Policy and Procedure No. 143)

IVGID Districtwide Advertisement Policy

WHEREAS, the Incline Village General Improvement District (IVGID) publishes or displays advertisements in IVGID publications and at IVGID facilities; and

WHEREAS, IVGID wishes to adopt this policy to outline the rules and regulations regarding these advertisements to ensure compliance with law and best practices; and

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that it hereby adopts the attached Districtwide Advertising Policy.

BE IT FURTHER RESOLVED, that the attached Policy and procedures will remain in effect until changed or rescinded by the Board of Trustees.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of Resolution No. 1904, Policy and Procedure Resolution No. 143, as amended and adopted by the Board of Trustees of the Incline Village General Improvement District on the 27th day of September, 2023, by the following vote:

AYES, and in favor thereof,
NOES,
ABSENT,

Heidi W. White
District Clerk



Policy and Procedure No. 143, Resolution 1904

IVGID Districtwide Advertisement Policy

The Incline Village General Improvement District (“IVGID” or the “District”) is a general improvement district organized pursuant to NRS Chapter 318. As part of its services to local residents and visitors to the area, the District publishes regular editions of the “IVGID Magazine,” and owns and operates a number of publicly available facilities such as parks and tennis courts, among other things. In addition, the District owns and operates a number of public facilities and runs a number of public events where advertisements and sponsorship opportunities may exist, including but not limited to the Incline Open Tennis & Pickleball Tournament, IVGID Parks and Recreation facilities and events, Diamond Peak event sponsorships and Lakeview chairlift ad blocks, and the IVGID ball fields. To support the publication of the IVGID Magazine and facilitate oversight of advertisement/sponsorship opportunities at other District venues and events, the District accepts paid advertisements and sponsorships from third parties (hereafter, collectively referred to as “Advertisements”), subject to rates published by the District for such purposes and this Policy.

In keeping with its functions noted above, and to the extent allowable by law, the District does not intend by accepting Advertisements to convert the IVGID Magazine or venues/events that it owns and operates into open public forums for public discourse, debate, or expressive activity. Rather, the District accepts Advertisements as a means of generating revenue to support its operations, and communicating information about District services and events to the public. In furtherance of this limited objective, the District retains control over the nature of Advertisements accepted for publication in the IVGID Magazine, in its venues, and at its events, and maintains such advertising spaces and opportunities as a non-public forum. This Policy prohibits Advertisements that could detract from the District's goal of generating revenue or interfere with the safe and convenient delivery of District services to the public. This Policy is intended to be an objective and enforceable standard for advertising that is consistently applied, and which is consistent with the free speech guarantees of the constitutions of the United States and the State of Nevada. Through this Policy, the District intends to establish the following uniform, viewpoint-neutral standards for advertisements in the IVGID Magazine and in other venues owned and operated by the District:

1. In accordance with the revenue-generating purpose of this Policy, the District shall accept only third-party Advertisements which contain Commercial Speech, which is defined as speech that does no more than propose a commercial transaction, or is an expression related solely to the economic interests of the speaker and its audience (e.g., promotes for sale, lease, or other financial benefit a product, service, or other property interest). Notwithstanding the foregoing, the following types of content will be allowed:



Policy and Procedure No. 143, Resolution 1904

IVGID Districtwide Advertisement Policy

- a. Advertisements that promote IVGID services or programs, including co-sponsorships with third parties that relate to or support IVGID's function and services; and
 - b. Advertisements from other local, state, or federal governmental agencies or legally affiliated entities relating to public programs, services, or events that do not otherwise qualify as Commercial Speech.
2. Advertisements that infringe on any copyright, trade or service mark, title, or slogan without the written consent of the owner of said copyright or mark will not be accepted.
 3. Advertisements that are obscene or pornographic will not be accepted.
 4. Advertisements that may be perceived as offensive to any religious, ethnic, racial, or political group will not be accepted.
 5. Advertisements that are clearly defamatory or contain false, deceitful, or grossly misleading information will not be accepted.
 6. Advertisements that advocate for or portray acts of violence, murder, sedition, terror, vandalism or other acts of violence against persons, animals, or institutions will not be accepted.
 7. Advertisements that directly or indirectly promote any form of religion or religious practice will not be accepted, except that local churches may advertise summer camp or similar programs that are available to all children in the community.
 8. Advertisements that imply or declare an endorsement by IVGID of any service, product, or point of view without prior written authorization from IVGID will not be accepted.
 9. Advertisements for tobacco, firearms, non-carbonated bottled water, cannabis products and services, CBD products and services, and short-term rentals and services will not be accepted.
 10. Advertisements for ski areas, ski lesson providers, golf courses and golf shops, tennis and pickleball centers, wedding and event venues, and recreation centers, fitness centers, and gyms—or services other than those that the District owns, operates, or manages—are prohibited.
 11. Advertisements that otherwise are in conflict with any applicable federal, state, or local law, statute, or ordinance will not be accepted.
 12. All Advertisements must clearly identify the sponsor(s) of that Advertisement.
 13. Any person or entity who has previously violated any provision of this Districtwide Advertisement Policy may be prohibited from posting any Advertisements.
 14. All Advertisements published by the District shall be formatted in such a way as to not be confused with IVGID's editorial content, and any "advertorial" style Advertisements shall clearly state that the content is a paid advertisement. The District reserves the right to place a statement in all publications that says: "*The views expressed in the advertisements in this publication do not necessarily reflect the views of the Incline Village General Improvement District.*"



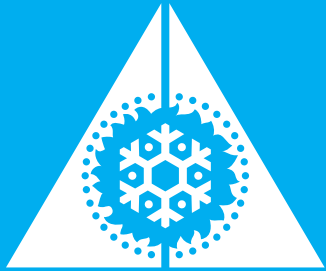
Policy and Procedure No. 143, Resolution 1904

IVGID Districtwide Advertisement Policy

15. Quantity, quality, and placement of all Advertisements will be controlled by and subject to the specific approval of the District's General Manager or designee, who reserves the right to review each Advertisement in advance and reject any proposed Advertisement that does not meet the District's standards as set forth in this Policy.

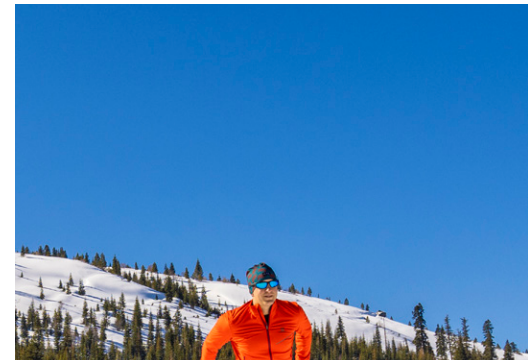
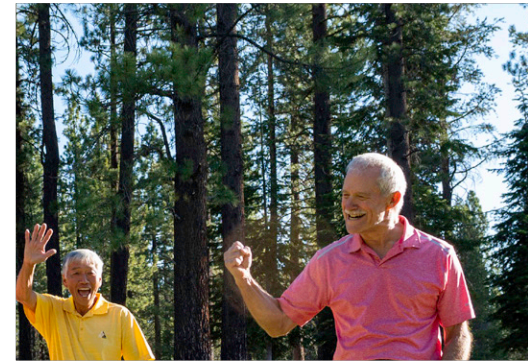
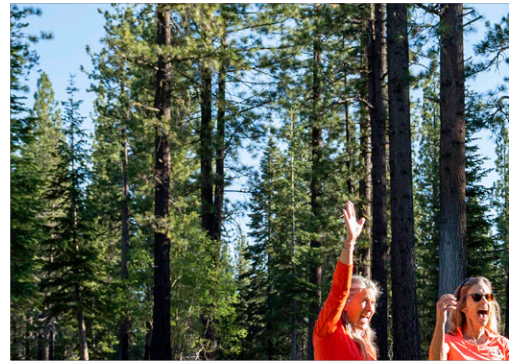
The District reserves the right, from time to time, to amend, suspend, modify or revoke the application of any or all of these standards as it deems necessary to comply with legal mandates, or to facilitate its primary functions, or to fulfill the goals and objectives referred to herein. All provisions of this Policy shall be deemed severable.

District contracts granting advertising rights shall include this Policy as an attachment. The District reserves the right to contract with third party companies or agencies to manage and oversee the District's Advertisement sales, but all such sales must be contingent upon compliance with this Policy.



TAHOE DONNER™

2023 MEDIA KIT



In the late sixties, a former Navy pilot and professional football player purchased 4,020 acres in Truckee, California, in the heart of the Sierra Nevada mountain range. He envisioned a family resort community with beautiful mountain homes, ample open space and “every recreational facility a family could want right at their fingertips,” including a golf course, ski resort, tennis center, equestrian facility, pools and lakefront beach club, among others. It had never been done before.

Tahoe Donner opened in 1971 with 1/3 acre lots starting at \$8,000. The community was an immediate success, exceeding \$20 million in home site sales before the golf course or ski hill even opened. Truckee’s convenient location on Interstate 80 made it accessible to visitors from Reno, Sacramento and the San Francisco Bay Area, and the wide range of accessible amenities inspired thousands of families to make Tahoe Donner their High Sierra home.

Today **Tahoe Donner is Northern California’s largest resort community** and **one of the largest in the U.S.** The community includes nearly 6,500 homes on 7,300 acres, which combine to a **real estate value of \$4.7 billion**. Tahoe Donner has more than **25,000 member homeowners** invested in its ongoing success. Additionally, each year more than **750,000 visiting guests** enjoy Tahoe Donner and its unrivaled access to everything that makes North Lake Tahoe great.



TAHOE DONNER AT A GLANCE

750K
ANNUAL VISITORS

7,300
ACRES

25K
MEMBERS

6,473
PROPERTIES

\$4.7B
TAHOE DONNER
REAL ESTATE VALUE

\$75M
IN TOTAL ASSETS

60+ MILES
OF TRAILS

ENDLESS
WAYS TO
PLAY

LOCATION + CLIMATE



200 miles northeast of San Francisco
100 miles east of Sacramento
40 miles west of Reno
12 miles north of Lake Tahoe



Average snowfall of
360 inches



Over 300 days of
annual sunshine



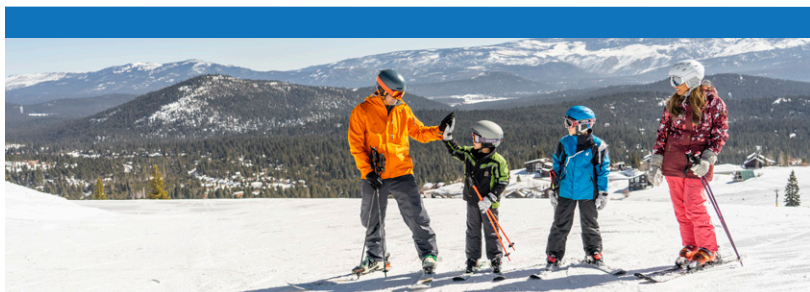
AMENITIES

Tahoe Donner owns and operates a wide range of recreational facilities for year-round adventure. Many amenities provide unique advertising opportunities.

750,000+
ESTIMATED ANNUAL
AMENITY VISITS

AMENITIES

- Downhill Ski Resort
- 18-Hole Championship Golf Course
- Cross Country Ski Center
- Trout Creek Recreation Center + Pools
- Beach Club Marina
- Snowplay Tubing + Sledding Center
- Bikeworks
- Tennis Center
- Equestrian Center
- Day Camps
- Campground
- 60+ Miles of Trails
- 3 Year-Round Restaurants
- 4 Seasonal Restaurants



DOWNHILL SKI RESORT

AWARDED MOST FAMILY-FRIENDLY SKI RESORT IN THE WEST BY LIFTOPIA

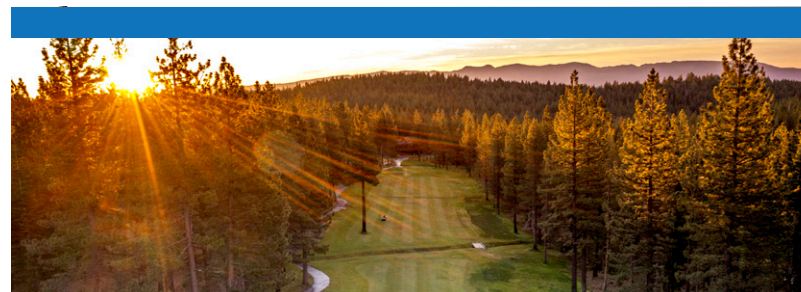
Annual Visitors: 47,000
Skiable Acres: 120
Average Annual Snowfall: 360"



CROSS COUNTRY SKI CENTER

RATED #1 XC SKI AREA IN TAHOE 7 CONSECUTIVE YEARS BY *SIERRA SUN* READERS POLL | RANKED #2 XC SKI AREA IN NORTH AMERICA IN 2017, #3 IN 2018 AND #5 IN 2022 BY *USA TODAY*

Annual Visitors: 35,000
Number of Trails: 79
Skiable Terrain: 100+ kilometers
Acres of Terrain: 2,800+



18-HOLE CHAMPIONSHIP GOLF COURSE

AWARDED BEST GOLF COURSE IN TAHOE BY *SIERRA SUN* READERS POLL IN 2016, 2018, 2019 AND 2021

\$2.2M RENOVATION COMPLETED IN 2021

Annual Visitors: 25,000
Course: 18-hole, par 72 championship course
Total Yards: 7,002 yards



ALDER CREEK ADVENTURE CENTER

HOME OF:

- Bikeworks
- Equestrian Center
- Trail network headquarters
- Restaurant + bar with indoor and outdoor seating
- Cross Country Ski Center



AUDIENCE OVERVIEW

Advertising with Tahoe Donner ensures that affluent and active audiences will be exposed to your brand.

MEMBER STATS



72%
SECOND
HOMEOWNERS

Second homeowners primary residences are primarily concentrated in San Francisco Bay Area and Sacramento.

28%
FULL-TIME
RESIDENTS



52%
MALE



48%
FEMALE

AGE PROFILE

0-6	4%
7-18	16%
19-30	13%
31-45	21%
46-64	14%
65+	32%



85.4%
HAVE A 4-YEAR
OR GRADUATE-
LEVEL DEGREE



63.5%
MEDIAN INCOME
OF \$150K OR
HIGHER



\$1,172,500
MEDIAN HOME
PRICE

INTERESTS



SKIING



BIKING



HIKING



GOLF



WATER
SPORTS



OTHER
RECREATIONAL
AND FAMILY
ACTIVITIES

VISITOR STATS

650,000 visitors annually

Passionate about outdoor recreation and nature; very tech savvy

Reside primarily in San Francisco Bay Area and Sacramento

ADVERTISING OPPORTUNITIES
PRINT | DIGITAL | ON-SITE



PRINT ADVERTISING

Tahoe Donner News is the official monthly publication of Tahoe Donner. The high-quality, full-color magazine combines feature stories, event and recreation opportunities, HOA business, gear guides and other content of interest to Tahoe Donner members and visitors.

All advertisers are included in the Business Directory printed in the magazine twice a year, in the May and November issues. Other highlights that attract extra attention from readers are the Annual Report in May, the Summer Fun Guide in June, and both the Annual Budget and Winter Fun Guide in December.



RATES

4-COLOR	1X	3X	6X	12X
BACK COVER	NA	NA	NA	\$2,400
INSIDE COVER (FRONT OR BACK)	NA	NA	NA	\$2,100
SPREAD	\$5,725	\$5,225	\$4,250	\$3,800
FULL PAGE	\$2,900	\$2,625	\$2,125	\$1,925
1/2 PAGE*	\$1,800	\$1,700	\$1,500	\$1,300
1/3 PAGE*	\$1,200	\$1,100	\$1,000	\$925
1/4 PAGE	\$1,150	\$925	\$825	\$700
1/6 PAGE	\$900	\$800	\$675	\$600

*Can be in a horizontal or vertical format. See specs on page 15.

STATS

CONTENT

83% Features
member stories, events, recreation opportunities and more

17% Advertising

CIRCULATION

7,000
(~6,200 mailed to primary residences, 800 at amenities and local businesses)

READERSHIP

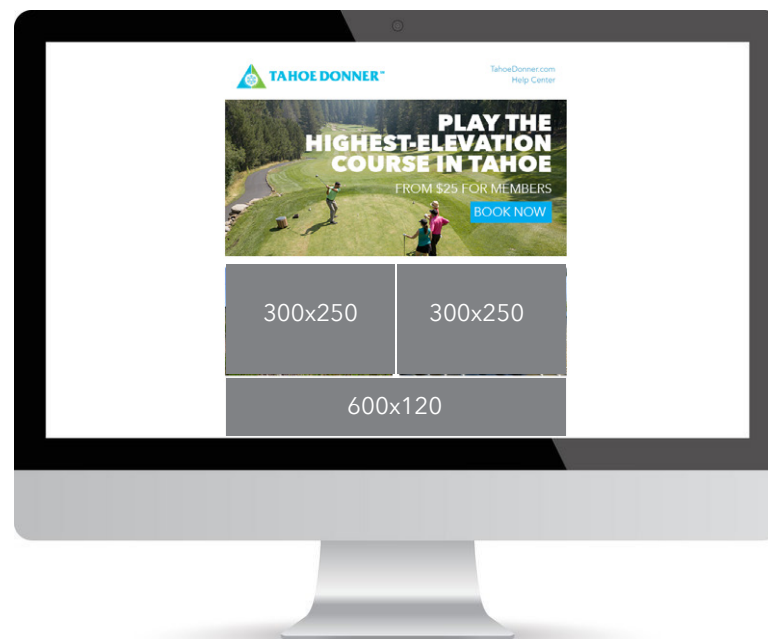
25,000+

DEADLINES + FILES

- Tahoe Donner News is published monthly. Reservations are due the 5th of the month prior to publication date.
- Artwork is due the 12th of the month prior to publication date for all months except the December issue, which is November 9th.
- We only accept PDF files with all imagery and fonts embedded within the file.
- Ad resolution must be 300 dpi. Be sure all art is saved in CMYK with no spot colors.
- Please send files less than 10MB via email to peggy@cc.media. For larger files, use a file sharing service.
- See sizing specifications on page 15.

EMAIL MARKETING

Tahoe Donner offers unique banner-style advertising opportunities in various email marketing efforts to homeowners and visiting guests. The open rate and click rate of Tahoe Donner emails are more than double industry averages, offering substantial value and proven access to a highly desirable audience. All email communications are sent via Mailchimp, which includes a wide range of analytical functions.



RATES + SPECS

OFFERING	SUBSCRIBERS	AD DIMENSIONS	COST
WEEKLY <i>(4x per month)</i>	7,420	600x200 FEATURED 600x120 LARGE 300x250 STANDARD	\$350 / MONTH
GM UPDATE TO MEMBERSHIP <i>(1x per month)</i>	11,052	600x275	\$375 / MONTH
BOARD OF DIRECTORS MEETING RECAP <i>(1x per month)</i>	11,052	600x275	\$375 / MONTH
HOLIDAY OR SPECIAL EVENTS	22,769	600x275	INQUIRE

Advertisers must provide artwork for all three ad sizes; placement will rotate weekly. Space is limited to six vendors per email.

STATS

OPEN RATE	CLICK-THROUGH RATE
57%	0.08% 0.05% 0.04% <i>(Email Total: 10.33%)</i>
62%	0.20% <i>(Email Total: 6.76%)</i>
58%	0.59% <i>(Email Total: 4.65%)</i>
56%	0.44% <i>(Email Total: 15.63%)</i>
<i>Industry Average: 22%</i>	<i>Industry Average: 2.3%</i>

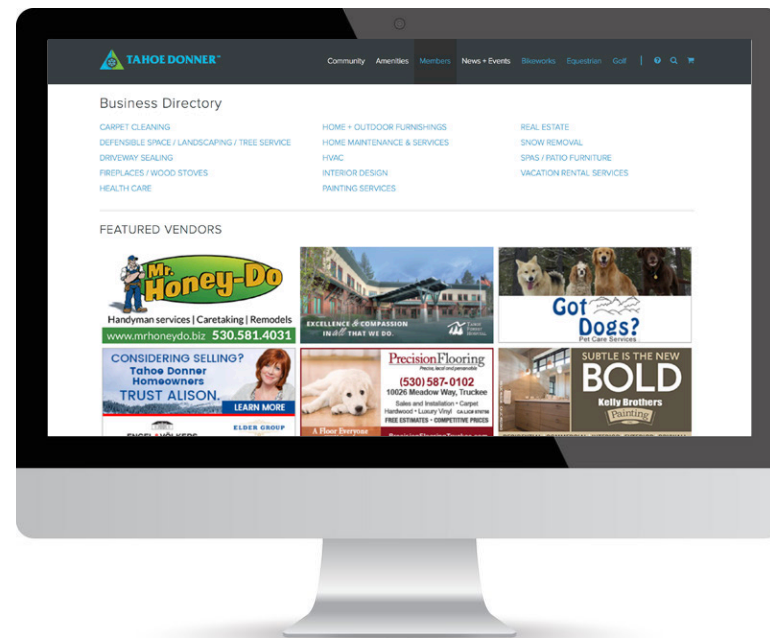
Email advertising with Tahoe Donner is only available to advertisers with a print advertising commitment. All ads should be JPG, PNG or GIF image file types.

ONLINE BUSINESS DIRECTORY

Tahoe Donner has a strong online presence with more than 5,900 page views per day, most being the result of organic search. Tap into this persistent audience by advertising in Tahoe Donner's Online Business Directory at tahoeonner.com/businessdirectory.

The Online Business Directory includes your company name, a line of copy and contact information, including your phone number and website. This information will also be printed in *Tahoe Donner News* twice annually.

Add a Featured Vendor Tile with a full-color company logo and imagery to have an even greater impact.



RATES + SPECS

OFFERING	COST
DIRECTORY LISTING	\$1,000 / YEAR
ADD FEATURED TILE	\$600 / YEAR

FILE TYPE + SIZE

- 300x150 JPG

OVERALL WEBSITE STATS

PAGE VIEWS / MONTH	AVERAGE SESSION TIME	AGE	
179K+	136 seconds	18-24	11%
		25-34	25%
SESSIONS / MONTH	LOCATION	35-44	19%
66.8K	95.5% USA	45-54	17%
		55-64	16%
UNIQUE USERS / MONTH	GENDER	65+	12%
32.2K	48% male 52% female		

DIGITAL AMENITY SCREENS

Tahoe Donner has a total of 15 video screens in multiple locations available for advertising. Still ads (JPG) can display with potential for video content (without sound).



RATES + SPECS

COST

\$4,000 / YEAR

\$750 / MONTH

\$2,500 / SEASON (6 months)

FILE TYPE + SIZE

- 1920x1080 JPG
- 300 dpi
- Inquire about video formats

STATS

TIME PER SCREEN

10 seconds

PLAYS A DAY

360

AVG NUMBER OF ADS

12

PLAYS A MONTH

10,800

SCREENS PER LOCATION

DOWNHILL SKI RESORT

6 | 47K visitors

CROSS COUNTRY SKI CENTER

3 | 35K visitors

BEACH CLUB MARINA

1 | 42K visitors

TENNIS CENTER

1 | 17.5K visitors

GOLF COURSE / LODGE RESTAURANT

1 | 74K visitors

TROUT CREEK FITNESS CENTER

2 | 147K visitors

NORTHWOODS CLUBHOUSE

1 | 110K visitors

EVENT SPONSORSHIPS

Tahoe Donner's wide range of events and recreational amenities ensure that there are always fun and unique ways to connect with our many guests. Sponsorships vary per event and are customized to each sponsor. Inquire for specific opportunities and details.



MARQUEE EVENTS

TAHOE DONNER PRESENTS
SUMMER CONCERT ON THE GREEN

JULY 2
THE BEATLES FLASHBACK
FOREVERLAND
MICHAEL JACKSON TRIBUTE

JULY 3
KENNY METCALF
ELTON JOHN TRIBUTE
WONDER BREAD 5
PARTY COVER BAND

ELDER GROUP
TAHOE TRUCKEE
ROOF MAXX
TAHOE TRUCKEE VACATION PROPERTIES

MORE INFO AT TAHOEDONNER.COM/SUMMERCONCERT

SUMMER CONCERT ON THE GREEN
WEEK OF JULY 4
5K+ | ALL AGES

WILD WEST FEST AT ALDER CREEK ADVENTURE CENTER
SEPTEMBER 3 • 4:30-7:30PM
PONY RIDES • LIVE MUSIC • WESTERN BBQ • FAMILY FUN

TICKETS ON SALE AT TAHOEDONNER.COM/WILDWESTFEST

IMOTION MECHANICAL
TAHOE TRUCKEE VACATION PROPERTIES
THE TREEHOUSE
ORISIS

WILD WEST FEST
LABOR DAY WEEKEND
1K+ | ALL AGES

TAHOE DONNER'S
FALL FESTIVAL 2022
OCTOBER 8 • 11AM-4PM
AT NORTHWOODS CLUBHOUSE

PURCHASE TICKETS AT TAHOEDONNER.COM/FALL-FESTIVAL

OASIS BROADBAND
IMOTION MECHANICAL
TAHOE TRUCKEE VACATION PROPERTIES
READY FOR SUMMER COUNTY
THE TREEHOUSE

FALL FESTIVAL
MID-OCTOBER
2K+ | ALL AGES

ADDITIONAL EVENTS

Light Up the Night
Tree Lighting Ceremony – Late November

New Year's Eve Light Parade and
Fireworks Show

Easter Eggstravaganza

Downhill Closing Day and
Downhill Dummy Event

Annual Meeting of Members
BBQ Sponsor Booth Only – Late June

And more

Detailed information and pricing for event sponsorships is available upon request.

ADDITIONAL OPPORTUNITIES

Tahoe Donner offers access to members and visitors who are passionate about outdoor adventure and have the means and opportunity to invest in their passions. Additional placement options are available, and we are excited to connect and explore unique ways to advertise through our resort community.



GOLF CART AD UNITS

The Golf Course has a fleet of 80 carts. Each cart has a 1/2 page ad unit that can be rotated out easily.

Annual Visitors: 20K

RATES + SPECS

OFFERING	SIZE
\$2,000 / SEASON	8.5"x5.5"

SOLD FOR 2023



TRAIL MAPS

Tahoe Donner offers three seasonal maps for members and guests—Downhill, Cross Country and Summer: Hiking, Biking and Equestrian. Ad units are available on each map.

Annual Distribution: 30K

RATES + SPECS

OFFERING	SIZE
SUMMER \$2,500 / AD	4"x4"
XC SKI CENTER \$2,500 / AD	4"x4"
DOWNHILL SKI RESORT \$2,500 / AD	4"x2"

Max 2 ads per map
Ads should have 0.125" bleed on all sides



WINTER TICKET AD UNITS

Tahoe Donner offers ad space on the back of the Cross Country Ski Center and bottom of Snowplay tickets. The volume of tickets is 40K a season.

Seasonal Distribution: 40K+

RATES + SPECS

OFFERING	SIZE
XC SKI CENTER	4.75"x3"
SNOWPLAY	3.25"x1"
\$4,000 / SEASON	

Ads should have 0.125" bleed on all sides

SOLD FOR 2023



DEFENSIBLE SPACE / GREEN WASTE BROCHURE + EMAIL

Promoting rules, requirements and best practices for defensible space and green waste options, as well as promoting the Tahoe Donner Online Business Directory for where to find vendors.

RATES + SPECS

OFFERING	SIZE
\$375 / EMAIL	300x250
\$450 / BROCHURE	3.57"x1.79"



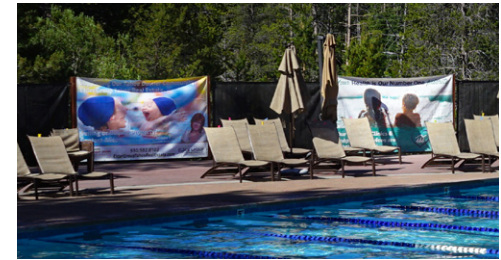
WEEKLY FUN GUIDE + EMAIL

Tahoe Donner Weekly Fun Guides run for 10 weeks during the summer (500 prints per week). Tahoe Donner Fun Guides are also produced for four holiday weekends, with an associated email sent to 16K subscribers.

RATES + SPECS

OFFERING	SIZE
\$4,000 / YEAR	VARIES

SOLD FOR 2023



AMENITY BANNERS

Large format banners can be displayed at the Tennis Center, Driving Range and Rec Pool at the Trout Creek Recreation Center. The number of impressions can easily surpass 180K over the summer season.

RATES + SPECS

OFFERING	SIZE
\$6,000 / SUMMER	10'x6'

KEY SPECS + CONTACTS

SALES CONTACTS

Laura Partridge

laura@cc.media
(775) 742-9850 (mobile)

Peggy McElfish

peggy@cc.media
(775) 548-6562 (mobile)

CCMedia

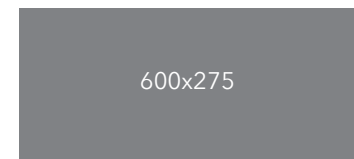
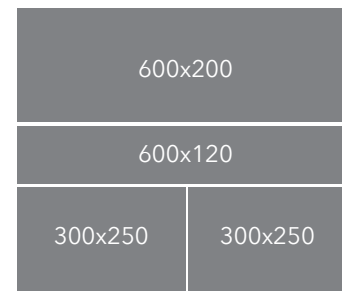
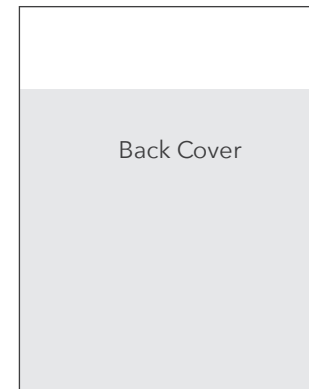
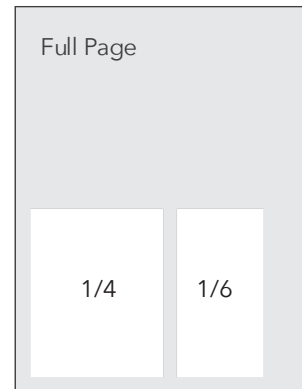
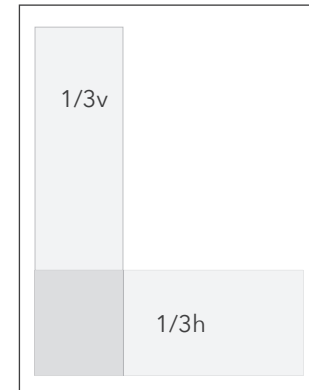
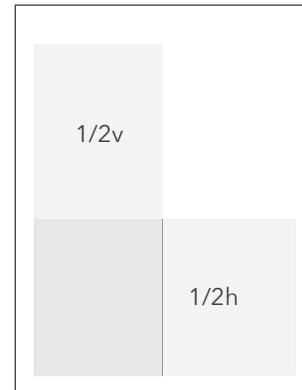
75 McCabe Drive #19876
Reno, Nevada 89511
(775) 327-4200
www.cc.media

MAGAZINE PRINT SPECS

BACK COVER	9w x 9.77h with 1/8" bleed
INSIDE COVER (<i>Front or Back</i>)	9w x 12h with 1/8" bleed
FULL PAGE	9w x 12h with 1/8" bleed
1/2 PAGE (<i>Horizontal or Vertical</i>)	H: 8w x 4.993h V: 3.906w x 10.155h
1/3 PAGE (<i>Horizontal or Vertical</i>)	H: 8w x 3.280h V: 2.542w x 10.155h
1/4 PAGE	3.906w x 4.993h
1/6 PAGE	2.542w x 4.993h

EMAIL AD SPECS

FEATURED AD	600x200
LARGE AD	600x120
STANDARD AD	300x250
SPECIAL EMAIL AD	600x275







SUMMER CONCERT SERIES

SPONSORSHIP OPPORTUNITIES

GROOVES BY THE GREEN

MUSIC BY THE MEADOW



EVENT OVERVIEW

After seeing great success with live music events in 2022, Tahoe Donner is hosting a variety of musicians this summer at two different high-traffic locations: Pizza on the Hill at the Northwoods Clubhouse and the newly renovated Pavilion at The Lodge Restaurant & Pub.

This packet provides event details and sponsorship opportunities for you and your business to consider for these two live music events this season - Music by the Meadow at Pizza on the Hill and Grooves by the Green at The Lodge Pavilion.

EVENT DETAILS

GROOVES BY THE GREEN

When: Every Friday starting July 28

Time: 5-7PM

Where: Lodge Pavilion at The Lodge Restaurant & Pub

Promotion: Marketing launch begins mid-May

MUSIC BY THE MEADOW

When: Every Saturday starting July 8

Time: 5-7PM

Where: Pizza on the Hill at the Northwoods Clubhouse

Promotion: Marketing launch begins mid-May



TAHOE DONNER™

AUDIENCE OVERVIEW

Advertising with Tahoe Donner ensures that affluent, active and adventure-seeking audiences will be exposed to your brand.

MEMBER STATS



72%

SECOND HOMEOWNERS

Second homeowners primary residences are primarily concentrated in San Francisco Bay Area and Sacramento.

28%

FULL-TIME RESIDENTS



52%

MALE



48%

FEMALE

AGE PROFILE

0-6 **4%**

7-18 **16%**

19-30 **13%**

31-45 **21%**

46-64 **14%**

65+ **32%**



85.4%

HAVE A 4-YEAR OR GRADUATE-LEVEL DEGREE



63.5%

MEDIAN INCOME OF \$150K OR HIGHER



\$1,172,500

MEDIAN HOME PRICE

INTERESTS



SKIING



BIKING



HIKING



GOLF



WATER SPORTS



OTHER RECREATIONAL AND FAMILY ACTIVITIES

VISITOR STATS

650,000 visitors annually

Passionate about outdoor recreation and nature; very tech savvy

Reside primarily in San Francisco Bay Area and Sacramento



SPONSORSHIP PACKAGE - \$2,500

BRANDING + PROMOTION AT A MINIMUM OF 13 FREE CONCERTS DURING JULY + AUGUST

Website

- Logo + link on dedicated event pages
- Inclusion on main Summer Concert Series landing page

Print + Digital Advertising

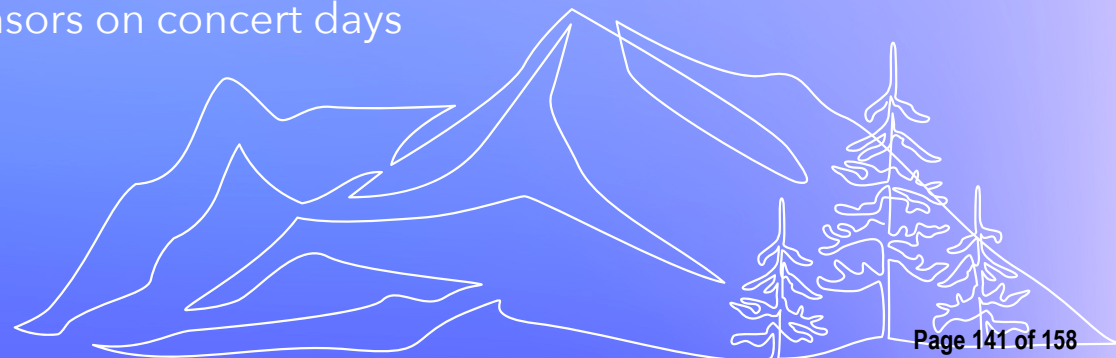
- Logo on applicable event print and digital materials
- KTKE radio mentions
- Sponsor logos featured on 3'x8' event banners at concerts (provided by Tahoe Donner)
- Included in event press release
- Logo inclusion in *Tahoe Donner News*: ad in June + feature story in July
- Logo featured in eight TD Weekly Activity Guides (500 prints per week distributed at TD amenities)

Social + Blog

- One blog about event with sponsors included (50 words provided by sponsors about your business with links)
- Three social mentions + tags in event social posts
- One sponsor-specific post (1080x1080px at 300dpi images provided by sponsors)

Day-Of Event

- Live reads from bands throughout concerts (can change content weekly)
- Specialized restaurant menus featuring sponsors on concert days



SPONSOR DELIVERABLES + KEY TIMELINES

DELIVERABLE	DUE DATES
Company logo - vector files (AI or EPS ONLY) for inclusion on all print and digital promotional materials - sponsorship approval will be requested prior to release	Monday, May 15
Sponsor approval of logo placement	Monday, May 22
Blog post content - 50 words about the sponsor	Friday, May 26
1080x1080px social image at 300dpi	Friday, May 26
25-word promotional script for emcee live reads during concerts (can change weekly)	Monday before concert dates



BECOME A SPONSOR

SPONSORSHIP LEVEL (SELECT ONE):

MAX 4 SPONSORS

Summer Music Series Sponsor: \$2,500

BUSINESS NAME

(As you would like it to appear on all marketing materials/advertising)

Address_____

Contact Name_____ Phone_____

Email Address_____

Signature_____ Date_____

For more information, please contact:

CCMedia | Laura Partridge
laura@cc.media | 775.742.9850

CCMedia | Peggy McElfish
peggy@cc.media | 775.327.4200

Payment Terms: 50% payment is due upon signing of contract. CCMedia will invoice sponsors the remaining 50% balance due June 27, 2023.



MEMORANDUM

TO: Board of Trustees

THROUGH: Mike Bandelin, Interim General Manager

FROM: Mike Bandelin, Interim General Manager

SUBJECT: Review, discuss and possibly revise Board Practice 6.2.0. Community Services and Beach Pricing for Products and Services. (Requesting Staff Member: Interim General Manager Mike Bandelin)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): LONG RANGE PRINCIPLE #3 - FINANCE The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management:

Budgeted Initiatives for 2021 - 2023 defined as the measurable 2021-2023 work plan efforts that are supporting this objective(s) and related strategies.

B. Work with Board of Trustees to implement District-wide pricing policy, to ensure desired cost recovery and policy-driven differential pricing for parcel owners and customers.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Policy 6.1.0 Budget and Fiscal Management Adoption Financial Practices
Practice 6.2.0 Community Services and Beach Pricing for Products and Services

DATE: September 27, 2023

I. RECOMMENDATION

That the Board of Trustees review, discuss and possibly provide input or changes to the Board Practice 6.2.0 Community Services and Beach Pricing for Products and Services.

II. BACKGROUND

Board Practice 6.2.0 Community Services and Beach Pricing for Products and Services was last revised by the Board of Trustees at their August 31, 2022 meeting. The purpose of presenting this at tonight's meeting is to have a discussion on this practice and gather the feedback, from the Board of Trustees, in order to make any enhancements or changes, if needed.

III. BID RESULTS

Not applicable to this item.

IV. FINANCIAL IMPACT AND BUDGET

There is no Financial Impact related to the review of Board Practice 6.2.0

V. ALTERNATIVES

The Board of Trustees may provide alternatives to the recommendation.

VI. COMMENTS

District Staff has attached a detailed sample explanation of the Cost Recovery Pyramid to this memorandum as it relates and referenced within Practice 6.2.0 section 3.5.4 Parks, Recreation and Tennis Center.

VII. BUSINESS IMPACT/BENEFIT

There is no business impact statement that is applicable to this item at this time as this is just an item for review and discussion.

VIII. ATTACHMENTS

1. Practice_6_2_0_Pricing_for_Products_and_Services
2. 6.1.0 Adoption of Financial Practices Policy - Eff 07-01-2014
3. Recreation_Cost_Recovery_Pyramid_Methodology_Policy

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

The Board of Trustees may decide to provide suggestions for changes and return this practice to the Board of Trustees for adoption at a future meeting.

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 Scope

This Practice shall be used to ensure consistent application of pricing policy across the District's Community Services and Beach venues in order to meet venue-specific revenue and cost-recovery targets established through the annual budget process.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation or Beach Facility Fees are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions, and for the determination of pricing new programs.

2.0 Definitions – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.

**Budgeting and Fiscal Management
Community Services and Beach
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- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations.
- Capital Costs for programs and services provided through the District's Community Services and Beach Enterprise Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget.

3.0 Community Services Pricing

The District operates recreational facilities, venues, services and programs. To support the Community Services facilities, venues, services, and programs, the District establishes, through the annual budget process, a Recreation Facility Fee assessed on parcels and/or dwelling units within the District.

Pricing for IVGID Picture Pass holders and others is defined as follows:

3.1 Others (Non IVGID Picture Pass holders):

3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.

3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.

3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

**Budgeting and Fiscal Management
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utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the IVGID Picture Pass-holder rate).

3.2 Guests:

3.2.1 Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to venues, or program.

3.2.2 Where Guest Rates are established, the Guest must be accompanied by an IVGID Picture-Pass holder.

3.3 IVGID Picture Pass holders:

3.3.1 Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee assessed.

Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of programs and services. In some cases, rates charged may exceed Operating Costs (to the extent that the Facility Fee approved through the budget process is insufficient to cover the cost of annual Capital Costs and Debt Costs).

3.4 Discounts

3.4.1 Group Rates – Access to and/or rental of venues for qualifying groups can be provided at a discount, provided that the discounted pricing is set so as to cover the Direct Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

no less than the Direct Costs of providing venue access/
rental, program or service.

- 3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.
- 3.4.4 A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.

3.5 Venue-Specific Pricing

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services, provided the venue is able to achieve overall financial results consistent with the net income targets established through the annual budget process. Such modifications may include, but are not limited to:

3.5.1 Golf Course Fees

- 3.5.1.1 Fees charged to IVGID Picture-pass holders their guests and others may vary based on season, day of the week, time-of-day, and partial (9-hole) use of the golf courses.
- 3.5.1.2 Play-Passes offered to IVGID Picture Pass holders may be priced at a discount from daily fees.
- 3.5.1.3 Management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets.

3.5.2 Chateau & Aspen Grove Rentals / Special Events

- 3.5.2.1 Fees set for Facility rentals and Special Events will be based on cost-recovery targets for the Facilities

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
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Enterprise Fund established through the budget process.

- 3.5.2.2 Rental fees for use of facilities by non-IVGID Picture Pass holders will take into account the historical utilization rates and incorporate a mark-up required to achieve overall cost-recovery targets.
- 3.5.2.3 Rentals provided to IVGID Picture-Pass holders will incorporate discounts, as appropriate.
- 3.5.2.4 Fees charged for catered (Food and Beverage service) events will be set to cover the Full-Cost of staff, operations and food and beverage, plus mark-up based on market conditions.
- 3.5.2.5 Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

3.5.3 Ski

- 3.5.3.1 Rates charged to non-IVGID Picture Pass holders for daily tickets and season passes will be set so as to remain competitive within the market.
- 3.5.3.2 Rates charged to non-IVGID Picture Pass holders for daily tickets shall be no less than the Full-Cost of access to the ski venue.
- 3.5.3.3 Rates charged to IVGID Picture Pass holders for daily tickets and season passes shall be set at a discount – to the extent that revenues from tickets and passes are sufficient to meet overall net revenue targets for the season.
- 3.5.3.4 Rates charged may vary based on peak periods, day of the week, and full-day versus half-day passes.
- 3.5.3.5 The Ski Rental Shop and Ski Lessons operate as Profit-Centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

3.5.4 Parks, Recreation, and Tennis Center

- 3.5.4.1 The District's Parks, Recreation Center, Tennis Center and recreation programming are community amenities open to residents, guests and visitors.

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Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

Program pricing is based on industry-standard “Cost-Recovery Pyramid” which provides for increasing levels of cost-recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

- 3.5.4.2 Programs and memberships are provided to IVGID Picture-Pass holders at a discount.
- 3.5.4.3 Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).
- 3.5.4.4 Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

4.0 Beach Pricing

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District establishes, through the annual budget process, a Beach Facility Fee assessed on eligible parcels and/or dwelling units within the District.

- 4.1.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 4.1.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on parcels and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 4.1.3 The daily Guest beach access fee is to be set annually in relation to Operating Costs (per beach visit) as established through the annual budget process.
- 4.1.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

5.0 Administration of Community Services and Beach Pricing Policy

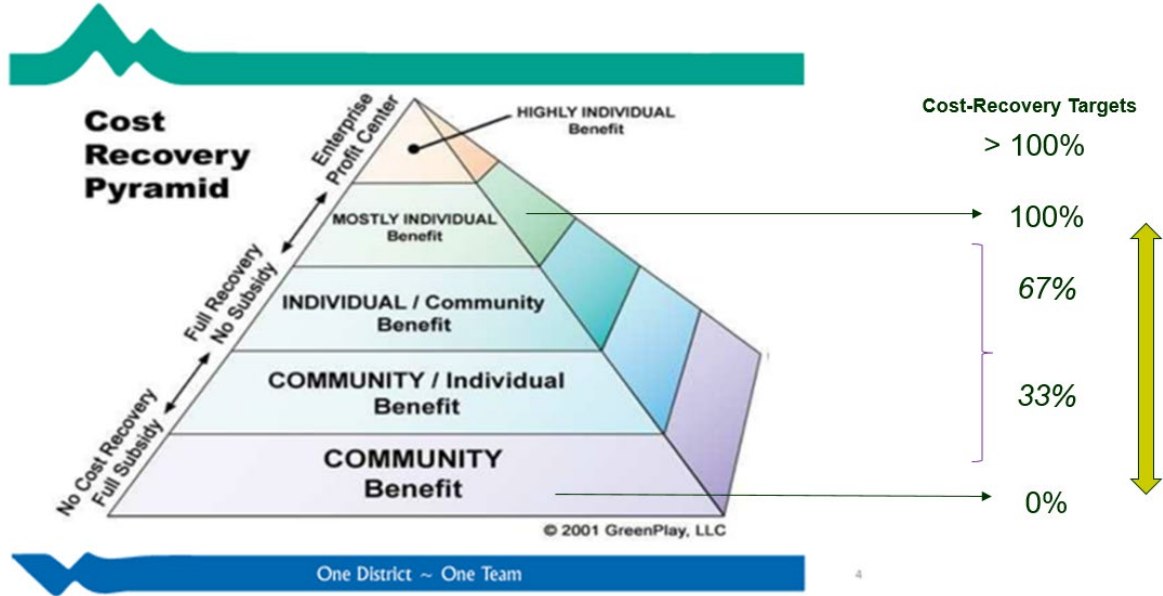
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

**Budgeting and Fiscal Management
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Pricing for Products and Services
Practice 6.2.0**

- 5.2 The Board of Trustees will approve, through the budget process or when appropriate during the fiscal year Key Rates to include:
 - 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
 - 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
 - 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
 - 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.
- 5.3 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4 The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Services Practice 6.2.0

Appendix A Cost-Recovery Pyramid Recreation and Community Programs





Budgeting and Fiscal Management Adoption of Financial Practices Policy 6.1.0

POLICY. The District will maintain the following processes:

- 1.0 Financial Planning
- 2.0 Revenue
- 3.0 Expenditure

The District's adopted financial policies should be used to frame major practice initiatives and be summarized in the budget document.

These processes, along with any others that may be adopted, will be reviewed during the development of the operating budget. The Finance and Accounting staff should review the processes to ensure continued relevance and to identify any gaps that should be addressed with new processes. The results of the review should be shared with the Board of Trustees during the review of the proposed budget.

Process categories that should be considered for development, adoption and regular review are as follows:

1.0 Financial Planning

Financial planning addresses the need for a long-term view and the fundamental principle of a balanced budget. At a minimum, the District processes support:

- 1.1 Balanced Budget. The District shall adopt a process that defines a balanced operating budget, encourages commitment to a balanced budget under normal circumstances, and provides for disclosure when a deviation from a balanced operating budget is planned or when it occurs.
- 1.2 Long-Range Planning. The District shall adopt a process(s) that supports the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.



Budgeting and Fiscal Management Adoption of Financial Practices Policy 6.1.0

- 1.3 Asset Inventory. The District shall adopt a process to inventory and assess the condition of all major capital assets. This information should be used to plan for the ongoing financial commitments required to make the best use of public funds.

2.0 Revenue

Understanding the revenue stream is essential to prudent planning. Most of these policies seek stability to avoid potential service disruptions caused by revenue shortfalls.

- 2.1 Revenue Diversification. The District shall adopt a process that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources.
- 2.2 Fees and Charges for Services. The District shall adopt process that identifies the manner in which fees and charges for services are set and the extent to which they cover the cost of the service provided.
- 2.3 Use of One-time Revenues. The District discourages the use of one-time revenues for ongoing expenditures.
- 2.4 Use of Unpredictable Revenues. The District, as a matter of process, requires budget documents to identify the nature of collection and use of major revenue sources it considers unpredictable.

3.0 Expenditures

The District's expenditures define the ongoing public service commitment. Prudent expenditure planning and accountability will ensure fiscal stability. The District shall maintain processes to address:

- 3.1 Debt Capacity, Issuance, and Management. The District, through the Board of Trustees, shall adopt a process that



Budgeting and Fiscal Management Adoption of Financial Practices Policy 6.1.0

specifies appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time.

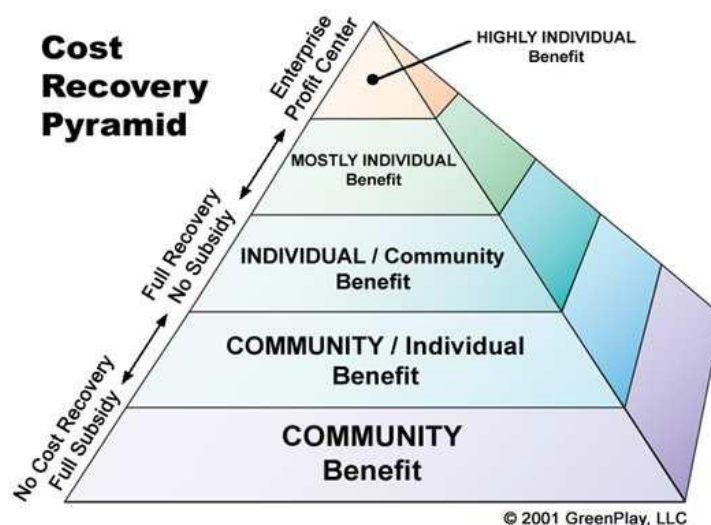
- 3.2 Reserve or Stabilization Accounts. The District shall adopt a process to maintain a prudent level of financial resources to protect against the need to reduce service levels, raise taxes, modify charges for services or reallocate facility fees due to temporary revenue shortfalls or unpredicted one-time expenditures.
- 3.3 Operating/Capital Expenditure Accountability. The District shall adopt a process to compare actual expenditures to budget periodically and indicate actions to bring the budget into balance or other actions, if necessary. Comparisons may be of a financial nature or relative to measures of performance and results.

Cost Recovery Pyramid Methodology

GreenPlay LLC is a leading parks and recreation consulting agency that has developed what they call a “Cost Recovery Pyramid Methodology” to assist organizations with defining appropriate cost recovery levels. The “Pyramid Methodology has been successfully applied to Arlington, Texas; Bend, Oregon; Bismark, North Dakota; Ft. Lauderdale, Florida; and San Diego County, California; among multiple others. The cost recovery pyramid defines programs and services by five (5) different levels based on whom the service or program benefits:

1. Community
2. Community/individual
3. Individual/community
4. Mostly individual
5. Highly individual

Programs that make up the base of the pyramid do not recover any costs and are fully subsidized by taxes. Programs in the middle cost-recover at rates increasing the more the service is more for individual gain, requiring less subsidy of the general fund. Programs at the top make profit for the agency.



1. At the base of the pyramid are programs that benefit only the entire community, not individuals. Examples of programs and services within this level are “Night With Santa”, Play Days. This level serves as the foundation of the organization.
2. The second level of the pyramid contains programs and services that benefit mainly the community, but also individuals. Examples of programs within this level include beginning programming for at-risk youth.
3. In the middle of the pyramid are programs and services that benefit mainly individuals, but also the community to some extent. These programs and services should also promote individual physical and mental well-being, but provide an intermediate level of

recreational skill development, such as individual youth programs.

4. The fourth level of the pyramid contains programs and services that benefit specific groups. Examples of programs within this level include specialty classes for adults.
5. The highest level of the pyramid contains programs and services that either have a high profit potential, or fall outside of the department's core mission. Examples of these programs and services include adult classes and specialty classes.
6. For non-profit groups, the Department will partner on a case by case need to determine a beneficial cooperation. This will be accomplished via a Memorandum of Understanding to establish fees instead of offering a blanket discount.

Application of the Methodology

The Wichita Park and Recreation Division has determined it will cost recover total expenditures and programming an additional 15% by 2015 (5% per year). In addition, staff recommends the following targets for cost-recovery by service categories:

- Achieve 125% cost recovery for individual benefit activities
- Achieve 100% cost recovery for adult group programs
- Achieve 50% cost recovery for youth programs
- Achieve 15% cost recovery for at-risk programs

To apply the GreenPlay methodology to this goal, the following formula has been developed to determine how much per participant per year that cost might be. Programming is folded into the total increase.