
NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on October 12, 2022 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 (the telephone number 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.

1. Annual Audit Committee Report – Reconciliation to Annual Comprehensive Financial Report (ACFR); Report by Director of Finance Paul Navazio (Requesting Trustee: Trustee Matthew Dent) – carried forward from the September 28, 2022 Board of Trustees meeting - **pages 3-15**

2. Verbal update from the Audit Committee – Audit Committee Chairwoman Michaela Tonking

F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) - **pages 16-19**

G. CONSENT CALENDAR (*for possible action*)

1. **SUBJECT:** Approve a professional services agreement to develop the Utility Infrastructure Masterplan, Project: 2097DI2202 – Fund: Utilities; Division: Shared; Vendor: Farr West Engineering, in the amount of \$409,379, plus approximately 10% contingency (Requesting Staff Member: Director of Public Works Brad Underwood) - **pages 20-48**

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 • FAX (775) 832-1122

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NOTICE OF MEETING

Agenda for the Board Meeting of October 12, 2022 - Page 2

H. GENERAL BUSINESS (*for possible action*)

1. **SUBJECT:** Review, discuss and possibly approve refunds to charity golf events in 2022 (Requesting Trustee: Trustee Michaela Tonking) - **pages 49-53**

Recommendation for Action: That the Board of Trustees make a motion to approve issuing refunds/credits to four (4) charity groups – St. Francis (Knights of Columbus), Hospital Auxiliary, Kids & Horses, and Tahoe Children’s Fund – who held golf events this fiscal year in the amount of \$2,190 each or a total of \$9,160.

2. **SUBJECT:** Review, discuss and possibly authorize IVGID Director of Public Works or his designee to direct, via a Work Order, Granite Construction to obtain competitive bids for approximately 8,000 lineal feet of pipeline materials for the Effluent Pipeline Project, Project: 2524SS1010 – Fund: Utilities; Division: Sewer and to bring those competitive bids to the IVGID Director of Public Works or his designee for review and future recommendation to the IVGID Board of Trustees for purchase (Requesting Staff Member: Director of Public Works Brad Underwood) - **pages 54-59**

Recommendation for Action: Authorize IVGID Director of Public Works or his designee to direct, via a Work Order, Granite Construction to obtain competitive bids for approximately 8,000 lineal feet of pipeline materials for the Effluent Pipeline Project, Project: 2524SS1010 – Fund: Utilities; Division: Sewer and to bring those competitive bids to the IVGID Director of Public Works or his designee for review and future recommendation to the IVGID Board of Trustees for purchase

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

J. BOARD OF TRUSTEES UPDATE

K. ADJOURNMENT (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, October 7, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of October 12, 2022) 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 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID’s website (www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Melissa N. Robertson

Melissa N. Robertson

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

Board of Trustees: Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Michaela Tonking.

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: Paul Navazio
Director of Finance

FROM: Martin Williams
Controller

SUBJECT: Annual Audit Committee Report – Request by Trustee Dent for reconciliation to ACFR; Report by Controller Martin Williams

DATE: September 28, 2022

I. RECOMMENDATION

This is an information report and as such no action is required by the Board of Trustees.

II. BACKGROUND

At the Board of Trustees meeting of July 27, 2022 the Audit Committee Chairman presented to the Trustees its FY2020-21 Annual Report, pursuant to Policy 15.1.0. (Item G.3.).

Among the items noted in the Audit Committee report, was the following comment:

A copy of the annual CIP Activity by Project report for fiscal year 20-21 was received via a Public Records request on June 21, 2022. From analysis of this report it would appear that in fact there was an additional \$654,750 of such items written off on 20-21. These were primarily items that had been identified by the audit Committee in our ACFR report. However, although these costs had been recorded in prior years, it appears they were in fact considered as write offs against current year (20-21) CIP expense rather than being recorded as prior period adjustments. This appears to be a rather unusual accounting treatment under GASB. It was also not possible for the Committee to identify these items until the CIP activity report was received and as such it has not been discussed by the Audit Committee.

As a result, this is included here for Information Only. It does appear however that this may have rectified several of the disputed capitalization items previously identified in our ACFR report

Following the presentation of the Audit Committee's annual report and discussion by the Board of Trustees, it was requested that Staff bring back to the Board of Trustees a report clarifying the adjustments that were recorded as current period

adjustments in the District's ACFR for the fiscal year ended June 30, 2021. Excerpts from the July 27th meeting minutes are provided below:

Trustee Dent thanked Mr. Tulloch for being the Audit Committee Chair and asked him if he would do a brief overview of the submitted report. Mr. Tulloch gave an overview of the submitted annual report. Trustee Dent said he does appreciate the update and seeing that there was an additional \$654,000 in write offs taken; he would like to see that initial list reconciled to the ACFR and what was deducted in this unusual manner. Mr. Tulloch said we have done prior period adjustments but it doesn't give you an accurate cash flow and that he has discussed it briefly with the Director of Finance and he would suggest coming back to the Board and reporting the outcome. Trustee Tonking said she would like to have both sides before we discuss it. Mr. Tulloch said it was included at the request of Trustee Dent. Board Chairman Callicrate thanked Mr. Tulloch for his work

III. **DISCUSSION**

This report has been prepared to clarify the issue raised by the Audit Committee and respond to the request made by Trustee Dent.

In summary, among the adjustments made to the District's audited financial statements for the fiscal year ending June 30, 2022 were the following:

- 1) A prior period adjustment totaling \$3,267,861 to reflect recording as "expense" a list of items that had been recorded as capital assets in prior financial statements. (Attachments B and C).
- 2) As noted in the Audit Committee's Annual Report, an additional adjustment totaling \$696,495 (sic) was recorded to reflect re-classification of items that were previously reported as Construction-In-Process. This adjustment was reflected as a current period adjustment rather than a prior period adjustment. The list of the items included in this adjustment are shown in Attachment A.

Explanation of Accounting Treatment for Referenced Adjustments.

Prior Period Adjustment. The adjustment recorded related to capital assets that were expensed in the District's FY2020/21 financial statements were recorded as a "prior period" adjustment due to the materiality of the \$3.27 million adjustment. In fact, the original capital asset write-off of approximately \$862,000 was recorded as a current period adjustment as this adjustment did not meet the materiality threshold for recording as a prior period adjustment. It was only when the decision was made to add the \$3.1 million Effluent Export Pipeline Project write-off to this list did the amount of capital asset write-off, in aggregate, exceed the materiality threshold to be recorded as a prior period adjustment.

Current Period Adjustment. The list of items reflected in the Construction-In-Process accounts are not considered capital assets. The District's practice has been to examine costs at project completion to determine what should be capitalized and what should be expensed, due to the fact that projects quite often change from the original planned project. The total amount that was included in construction in process for FY2020/21 that was determined to be expense was \$696,495 for the entire District, which as a whole, and per fund, fell well-below the materiality threshold, which is why no prior period adjustment was required. We reviewed this issue with our independent auditor who did not raise a concern with this adjustment being recorded as a current period adjustment.

Attachments:

- A - Schedule of Construction-In-Process items adjustments via Current Period Adjustment
- B - Excerpts from FY2020/21 ACFR Prior Period Adjustments
- C - Schedule of Capital Assets Expensed via Prior Period Adjustment

Summary of Adjustment to Construction-In-Process Projects for the Fiscal Year Ending 6/30/2021

Project Description	CIP #	Object 8120 & 8105		Asset in Service	6/30/2021 CIP Balance
		6/30/2020 Balance	Additions		
Utilities					
Public Works					
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	21,860.81	(21,860.81)	-	0.00
Leak Study R2-1 14inch Steel	2299WS1801	78,505.88	(78,505.88)	-	-
	UTILITIES SUBTOTALS:	100,366.69	(100,366.69)	-	0.00
Mountain Golf					
Mountain Golf Course Cart Path Retaining Walls	3241LI1704	9,650.00	(9,650.00)	-	-
		9,650.00	(9,650.00)	-	-
Facilities					
Chateau - Replace Carpet	3350BD1103	41,745.00	(41,745.00)	-	-
Catering Kitchen Equipment	3350FF1204	24,438.84	(4,349.96)	20,088.88	-
		66,183.84	(46,094.96)	20,088.88	-
Ski					
Ski Area Master Plan Update and Summer Activities Assessment	3499BD1399	156,029.78	(156,029.78)	-	-
Ski Area Master Plan Implementation - Phase 1	3653BD1501	95,622.73	(95,622.73)	-	-
		251,652.51	(251,652.51)	-	-
Parks					
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	-	-	-	-
Village Green Restroom drainage improvements	4378BD1901	5,886.28	(5,886.28)	-	-
Pavement Maintenance, East & West End Parks	4378LI1207	1,100.00	(1,100.00)	-	-
Pavement Maintenance, Village Green Parking	4378LI1303	1,910.10	(1,910.10)	-	-
Pavement Maintenance, Preston Field	4378LI1403	1,910.10	(1,910.10)	-	-
		10,806.48	(10,806.48)	-	-
Tennis					
Resurface Tennis Courts 1 and 2	4588RS1501	15,650.00	(15,650.00)	-	-
Tennis Facility Study	4588RS1605	40,142.24	(40,142.24)	-	-
		55,792.24	(55,792.24)	-	-
	COMMUNITY SERVICES SUBTOTALS:	# 394,085.07	(373,996.19)	20,088.88	# -
Beaches					
Incline Beach Facility Study	3973LI1302	216,131.84	(216,131.84)	-	-
Incline Beach Shade Structure - Unbudgeted Project from FY 15/16	3999BD1507	6,000.00	(6,000.00)	-	-
		222,131.84	(222,131.84)	-	-
	Grand Total	# 716,583.60	(696,494.72)	20,088.88	# 0.00

General Fund	\$ 66,947
Utility Fund	3,341,387
Community Services Fund	2,110,924
Beach Fund	453,019

Budgeting for the Fiscal Year Ending June 30, 2022:

The District’s budgeting for the fiscal year ending June 30, 2022 anticipates a reduction in Fund Balance and Net Position caused by completion of capital projects. The identified reductions include; General Fund by \$217,063 including implementation of a new Human Resources Management and Payroll System; Community Services reduction of \$3,757,491 (including \$550,000 for the Mountain Golf Course Path Replacement Project, \$800,000 for the Recreation Center Locker Room Improvement Project). The Beach Fund has a reduction of \$2,066,683 related to renovation of the Burnt Cedar Pool as well as Incline Beach Facility Improvements. The Utility Fund capital plan anticipates a draw-down in Net Position primarily due to advancing the Effluent Export Pipeline Project.

The District has committed to these contractual arrangements for capital improvement projects:

Contractor	Project	Contract Amount	Completed (6/30/21)	Remaining Amount
CORE West, Inc	Burnt Cedar Pool Imp	\$3,845,865	\$773,143	\$3,072,722
Avail Enterprises, LLC	Rec Center Lobby	159,832	-	159,832
Ward-Young Architects	Rec Center Lobby	39,724	16,237	20,487
Granit Construction	Effluent Pipeline	369,218	25,618	343,600

21. STATE OF NEVADA TAX ABATEMENTS AFFECTING DISTRICT REVENUES

The State of Nevada has entered into various tax abatement agreements that reduce the tax revenues of local governments. Taxes reduced include the Consolidated Tax, which includes allocated sales and use tax revenue. State law establishes the abatements. The District’s estimated share of abatements for this fiscal year is \$41,360.

22. PRIOR PERIOD ADJUSTMENT

The Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balance has three prior period adjustments. The first is a transfer between the Community Services Special Revenue Fund and the Community Services Capital Projects Fund that was reported in the prior year \$1,637,400 lower than the entry in the financial reports. The second adjustment is for the \$243,512 that was reported as unavailable revenue but should have been recorded as revenue when received in prior years. There were several assets capitalized in prior years that the auditors determined should not have been capitalized. The total affect to the financial reports was \$3,267,861. \$3,166,966 was in the Utilities fund, including \$3,100,110 of the Effluent Pipeline project that was written off. Governmental activities had \$100,895 in book value of assets written off as a prior period adjustment.

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
WAREHOUSE CAGING	9344	Water Buildings and Structures	Building & Renovations	2,548.13	0.00	2,548.13	10.00	05/24/2004	05/24/2014
UPGRADE UTILITY BUILDINGS	6938	Water Buildings and Structures	Building & Renovations	2,409.63	0.00	2,409.63	20.00	11/30/1997	11/30/2017
BURNT CEDAR WTP OFFICE	7768	Water Buildings and Structures	Building & Renovations	2,237.56	0.00	2,237.56	20.00	07/31/1999	07/31/2019
Replace Carpeting Building A Public Works	11011-A	Water Buildings and Structures	Building & Renovations	2,185.79	437.10	2,622.89	5.00	05/01/2016	05/01/2021
SEWER TRK GARAGE ADDITION	4886	Water Buildings and Structures	Building & Renovations	1,563.34	542.03	2,105.37	40.00	06/30/1991	06/30/2031
Utilities Facilities Pavement - Road Repairs	11424-A	Water Buildings and Structures	Building & Renovations	1,360.32	2,040.18	3,400.50	5.00	06/30/2019	06/29/2024
MAINTENANCE FACILITY GARAGE	6943	Water Buildings and Structures	Building & Renovations	1,009.59	764.31	1,773.90	40.00	04/30/1998	04/30/2038
				13,314.36	3,783.62	17,097.98			
92/93 INSTALLATIONS	4562	Water Service Distribution Infrastructure	Infrastructure	4,234.82	0.00	4,234.82	5.00	06/30/1993	06/30/1998
Holloshaft Motor	6365	Water Service Distribution Infrastructure	Infrastructure	4,210.75	0.00	4,210.75	10.00	06/30/1994	06/29/2004
Main Busswork Relocation	7014	Water Service Distribution Infrastructure	Infrastructure	3,105.00	0.00	3,105.00	10.00	01/31/1998	01/31/2008
Motor	6861	Water Service Distribution Infrastructure	Infrastructure	2,350.75	0.00	2,350.75	10.00	03/31/1998	03/30/2008
Motor	7002	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	04/29/2008
Motor	7003	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	04/29/2008
2003/2004 INSTALLATIONS	9115	Water Service Distribution Infrastructure	Infrastructure	4,862.02	0.00	4,862.02	5.00	07/01/2003	06/30/2008
2004/2005 INSTALLATIONS	9370	Water Service Distribution Infrastructure	Infrastructure	4,577.93	0.00	4,577.93	5.00	07/01/2004	07/01/2009
CHLORINE FEED PUMP	9539	Water Service Distribution Infrastructure	Infrastructure	1,621.00	0.00	1,621.00	5.00	01/19/2005	01/19/2010
CHLORINE FEED PUMP	9540	Water Service Distribution Infrastructure	Infrastructure	1,621.00	0.00	1,621.00	5.00	01/19/2005	01/19/2010
Pump	7884	Water Service Distribution Infrastructure	Infrastructure	3,215.28	0.00	3,215.28	10.00	03/21/2000	03/21/2010
ESRI PROGRAM - ARC EDITOR	9534	Water Service Distribution Infrastructure	Infrastructure	4,427.93	0.00	4,427.93	5.00	06/23/2005	06/23/2010
Motor Control Center Upgrad	8190	Water Service Distribution Infrastructure	Infrastructure	4,897.00	0.00	4,897.00	10.00	08/17/2000	08/17/2010
AIR & WTR BLDG ADDITION	2849	Water Service Distribution Infrastructure	Infrastructure	2,157.19	0.00	2,157.19	40.00	11/01/1970	11/01/2010
TRANSIENT VOLTAGE SURGE SUR	8398	Water Service Distribution Infrastructure	Infrastructure	662.00	0.00	662.00	10.00	04/04/2001	04/04/2011
TRANSIENT VOLTAGE SURGE SUR	8400	Water Service Distribution Infrastructure	Infrastructure	1,709.00	0.00	1,709.00	10.00	04/04/2001	04/04/2011
TRANSIENT VOLTAGE SURGE SUR	8401	Water Service Distribution Infrastructure	Infrastructure	1,709.00	0.00	1,709.00	10.00	04/04/2001	04/04/2011
MOTOR CONTROL CENTER UPGRAD	8427	Water Service Distribution Infrastructure	Infrastructure	4,853.96	0.00	4,853.96	10.00	05/15/2001	05/15/2011
INSTALLATIONS LABOR	4856	Water Service Distribution Infrastructure	Infrastructure	68.52	0.00	68.52	40.00	04/30/1972	04/30/2012
LAB EQUIPMENT	8816	Water Service Distribution Infrastructure	Infrastructure	1,105.95	0.00	1,105.95	10.00	06/20/2002	06/19/2012
MISC MAIN EXTENSION	4487	Water Service Distribution Infrastructure	Infrastructure	648.73	0.00	648.73	40.00	06/30/1972	06/30/2012
OZONE UPGRADE	9605	Water Service Distribution Infrastructure	Infrastructure	2,461.89	0.00	2,461.89	8.00	07/31/2004	07/31/2012
RESIDENTIAL WM DATA WEST UP	9984	Water Service Distribution Infrastructure	Infrastructure	1,000.00	0.00	1,000.00	5.00	08/06/2007	08/05/2012
INSTALL FIRE HYDRANTS	4859	Water Service Distribution Infrastructure	Infrastructure	507.40	0.00	507.40	40.00	08/31/1972	08/31/2012
WATER MAIN REPLACEMENT 2002	8991	Water Service Distribution Infrastructure	Infrastructure	4,608.91	0.00	4,608.91	10.00	10/20/2002	10/19/2012
1972-73 INSTALLATIONS	4519	Water Service Distribution Infrastructure	Infrastructure	3,681.33	0.00	3,681.33	40.00	01/01/1973	01/01/2013
INSTALLATION LABOR	4860	Water Service Distribution Infrastructure	Infrastructure	226.96	0.00	226.96	40.00	04/30/1973	04/30/2013
PORTABLE TRENCH SHORING	7151	Water Service Distribution Infrastructure	Infrastructure	3,761.50	0.00	3,761.50	15.00	07/22/1998	07/21/2013
FLOW METERS	9606	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9607	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9608	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9609	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
Crackfill & Seal Asphalt -W	10228	Water Service Distribution Infrastructure	Infrastructure	2,082.76	0.00	2,082.76	5.00	10/07/2008	10/07/2013
Crackfill & Seal - PW Bldg.	10229	Water Service Distribution Infrastructure	Infrastructure	1,520.00	0.00	1,520.00	5.00	10/08/2008	10/08/2013
PAVING	9252	Water Service Distribution Infrastructure	Infrastructure	3,330.50	0.00	3,330.50	10.00	11/25/2003	11/24/2013
1973-74 INSTALLATIONS	4520	Water Service Distribution Infrastructure	Infrastructure	3,425.38	0.00	3,425.38	40.00	01/01/1974	01/01/2014
MISC MAIN EXTENSION	4491	Water Service Distribution Infrastructure	Infrastructure	4,166.45	0.00	4,166.45	40.00	05/31/1974	05/31/2014
Repave UT Facilities	10357	Water Service Distribution Infrastructure	Infrastructure	3,062.72	0.00	3,062.72	5.00	06/22/2009	06/22/2014
REFINISH POTABLE RESERVOIR	9593	Water Service Distribution Infrastructure	Infrastructure	2,400.00	0.00	2,400.00	10.00	06/30/2004	06/30/2014
2009/2010 METERS	10375	Water Service Distribution Infrastructure	Infrastructure	2,804.95	0.00	2,804.95	5.00	07/01/2009	07/01/2014
WATER MAIN REPLACEMENT 2004	9467	Water Service Distribution Infrastructure	Infrastructure	2,000.00	0.00	2,000.00	10.00	07/01/2004	07/01/2014
WATER MAIN REPLACEMENT 2004	9468	Water Service Distribution Infrastructure	Infrastructure	2,936.05	0.00	2,936.05	10.00	08/01/2004	08/01/2014
1974-75 INSTALLATIONS	4521	Water Service Distribution Infrastructure	Infrastructure	1,622.81	0.00	1,622.81	40.00	01/01/1975	01/01/2015
ADJ MANHOLES/VALVE BOXES 20	9626	Water Service Distribution Infrastructure	Infrastructure	923.05	0.00	923.05	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9632	Water Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9642	Water Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9640	Water Service Distribution Infrastructure	Infrastructure	1,870.01	0.00	1,870.01	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9630	Water Service Distribution Infrastructure	Infrastructure	2,213.21	0.00	2,213.21	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9644	Water Service Distribution Infrastructure	Infrastructure	2,336.72	0.00	2,336.72	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9638	Water Service Distribution Infrastructure	Infrastructure	2,556.93	0.00	2,556.93	10.00	09/20/2005	09/20/2015

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
ADJ MANHOLES/VALVE BOXES 20	9636	Water Service Distribution Infrastructure	Infrastructure	3,080.73	0.00	3,080.73	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9628	Water Service Distribution Infrastructure	Infrastructure	3,133.93	0.00	3,133.93	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9634	Water Service Distribution Infrastructure	Infrastructure	4,660.99	0.00	4,660.99	10.00	09/20/2005	09/20/2015
DOMESTIC WATER METERS 1999	8322	Water Service Distribution Infrastructure	Infrastructure	2,550.28	0.00	2,550.28	15.00	10/15/2000	10/15/2015
1975-76 INSTALLATIONS	4522	Water Service Distribution Infrastructure	Infrastructure	2,150.42	0.00	2,150.42	40.00	01/01/1976	01/01/2016
ADJ MANHOLES/VALVE BOXES 20	9785	Water Service Distribution Infrastructure	Infrastructure	917.50	0.00	917.50	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9795	Water Service Distribution Infrastructure	Infrastructure	932.91	0.00	932.91	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9783	Water Service Distribution Infrastructure	Infrastructure	1,060.00	0.00	1,060.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9787	Water Service Distribution Infrastructure	Infrastructure	1,400.00	0.00	1,400.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9781	Water Service Distribution Infrastructure	Infrastructure	1,883.79	0.00	1,883.79	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9791	Water Service Distribution Infrastructure	Infrastructure	2,095.75	0.00	2,095.75	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9789	Water Service Distribution Infrastructure	Infrastructure	2,099.54	0.00	2,099.54	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9793	Water Service Distribution Infrastructure	Infrastructure	2,859.66	0.00	2,859.66	10.00	09/05/2006	09/04/2016
1976-77 INSTALLATIONS	4523	Water Service Distribution Infrastructure	Infrastructure	4,731.46	0.00	4,731.46	40.00	01/01/1977	01/01/2017
METER	8754	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	04/10/2002	04/09/2017
METER	8755	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	04/10/2002	04/09/2017
METER	8753	Water Service Distribution Infrastructure	Infrastructure	2,115.98	0.00	2,115.98	15.00	04/10/2002	04/09/2017
METER	8756	Water Service Distribution Infrastructure	Infrastructure	1,097.79	0.00	1,097.79	15.00	04/20/2002	04/19/2017
METER	8751	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	05/02/2002	05/01/2017
METER	8752	Water Service Distribution Infrastructure	Infrastructure	934.89	0.00	934.89	15.00	05/06/2002	05/05/2017
METER	8757	Water Service Distribution Infrastructure	Infrastructure	1,262.83	0.00	1,262.83	15.00	05/15/2002	05/14/2017
METER	8841	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	07/10/2002	07/09/2017
METER	8858	Water Service Distribution Infrastructure	Infrastructure	3,077.75	0.00	3,077.75	15.00	07/30/2002	07/29/2017
METER	8900	Water Service Distribution Infrastructure	Infrastructure	3,699.33	0.00	3,699.33	15.00	09/04/2002	09/03/2017
METER	8901	Water Service Distribution Infrastructure	Infrastructure	3,921.86	0.00	3,921.86	15.00	09/04/2002	09/03/2017
METER	8899	Water Service Distribution Infrastructure	Infrastructure	4,323.80	0.00	4,323.80	15.00	09/12/2002	09/11/2017
ADJ MANHOLES/VALVE BOXES 20	9978	Water Service Distribution Infrastructure	Infrastructure	2,007.56	0.00	2,007.56	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9972	Water Service Distribution Infrastructure	Infrastructure	2,574.59	0.00	2,574.59	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9976	Water Service Distribution Infrastructure	Infrastructure	3,409.80	0.00	3,409.80	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9970	Water Service Distribution Infrastructure	Infrastructure	4,477.44	0.00	4,477.44	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9974	Water Service Distribution Infrastructure	Infrastructure	4,495.32	0.00	4,495.32	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9968	Water Service Distribution Infrastructure	Infrastructure	4,717.53	0.00	4,717.53	10.00	09/18/2007	09/17/2017
METER	8902	Water Service Distribution Infrastructure	Infrastructure	3,577.96	0.00	3,577.96	15.00	09/18/2002	09/17/2017
METER	8898	Water Service Distribution Infrastructure	Infrastructure	4,802.79	0.00	4,802.79	15.00	09/26/2002	09/25/2017
METER	8911	Water Service Distribution Infrastructure	Infrastructure	4,842.23	0.00	4,842.23	15.00	10/01/2002	09/30/2017
METER	8894	Water Service Distribution Infrastructure	Infrastructure	4,888.10	0.00	4,888.10	15.00	10/03/2002	10/02/2017
METER	8893	Water Service Distribution Infrastructure	Infrastructure	4,774.06	0.00	4,774.06	15.00	10/07/2002	10/06/2017
METER	9030	Water Service Distribution Infrastructure	Infrastructure	3,686.07	0.00	3,686.07	15.00	12/10/2002	12/09/2017
Repave UT Facilities - Water	10667A	Water Service Distribution Infrastructure	Infrastructure	3,200.00	0.00	3,200.00	5.00	02/01/2013	02/01/2018
METER	9063	Water Service Distribution Infrastructure	Infrastructure	1,074.45	0.00	1,074.45	15.00	02/11/2003	02/10/2018
1977-78 INSTALLATIONS	4525	Water Service Distribution Infrastructure	Infrastructure	363.95	0.00	363.95	40.00	07/01/1978	07/01/2018
PAVEMENT REPLACEMENT-JUANIT	10248	Water Service Distribution Infrastructure	Infrastructure	2,013.40	0.00	2,013.40	10.00	10/15/2008	10/15/2018
PAVEMENT REPLACEMENT-SWEETW	10247	Water Service Distribution Infrastructure	Infrastructure	4,520.88	0.00	4,520.88	10.00	10/15/2008	10/15/2018
DOMESTIC WATER METERS '97	7372	Water Service Distribution Infrastructure	Infrastructure	4,262.18	0.00	4,262.18	20.00	04/01/1999	04/01/2019
Pavement Maintenance Public Works Facility - Driveway Sealing	10866-A	Water Service Distribution Infrastructure	Infrastructure	8,696.50	0.00	8,696.50	5.00	10/01/2014	10/01/2019
Vertical Turbine Pump	8033	Water Service Distribution Infrastructure	Infrastructure	3,180.00	0.00	3,180.00	20.00	06/08/2000	06/08/2020
WATER MAIN REPLACEMENT 2000	8258	Water Service Distribution Infrastructure	Infrastructure	2,585.56	21.72	2,607.28	20.00	08/31/2000	08/31/2020
TRANS & DISTR MAINS	4497	Water Service Distribution Infrastructure	Infrastructure	2,673.31	22.48	2,695.79	40.00	10/31/1980	10/31/2020
UPGRADE FIRE HYDRANTS - 199	8276	Water Service Distribution Infrastructure	Infrastructure	4,130.45	105.90	4,236.35	20.00	12/31/2000	12/31/2020
UPGRADE FIRE HYDRANTS - 199	8277	Water Service Distribution Infrastructure	Infrastructure	4,130.45	105.90	4,236.35	20.00	12/31/2000	12/31/2020
78-1 ZOECON	4495	Water Service Distribution Infrastructure	Infrastructure	4,469.95	95.10	4,565.05	40.00	04/30/1981	04/30/2021
WATER MAIN REPR-WSR	2936	Water Service Distribution Infrastructure	Infrastructure	2,417.51	10.12	2,427.63	40.00	07/16/1981	07/16/2021
8 POST INDICATOR VALVE ASS	8995	Water Service Distribution Infrastructure	Infrastructure	1,107.47	101.98	1,209.45	20.00	11/12/2002	11/12/2022
1982-83 INSTALLATIONS	4530	Water Service Distribution Infrastructure	Infrastructure	3,624.83	175.33	3,800.16	40.00	01/01/1983	01/01/2023
Raise manholes/valve boxes	10672A	Water Service Distribution Infrastructure	Infrastructure	2,261.07	536.57	2,797.64	10.00	02/01/2013	02/01/2023
PRV STATION-SADDLEHORN/TU	2857	Water Service Distribution Infrastructure	Infrastructure	2,269.08	125.92	2,395.00	40.00	04/15/1983	04/15/2023
TRANS & DIST MAINS	2941	Water Service Distribution Infrastructure	Infrastructure	689.86	52.62	742.48	40.00	01/01/1984	01/01/2024
1984-85 INSTALLATIONS	4532	Water Service Distribution Infrastructure	Infrastructure	476.43	57.50	533.93	40.00	06/30/1985	06/30/2025
INSTALLATIONS 1984/85	4585	Water Service Distribution Infrastructure	Infrastructure	2,854.25	343.07	3,197.32	40.00	06/30/1985	06/30/2025

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
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Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
UNIVERSAL SPLICE KITS	9839	Water Service Distribution Infrastructure	Infrastructure	2,727.73	1,020.27	3,748.00	20.00	08/15/2006	08/15/2026
RESIDENTIAL WATER METER XPN	9946	Water Service Distribution Infrastructure	Infrastructure	2,540.80	1,185.48	3,726.28	20.00	07/31/2007	07/31/2027
RESIDENTIAL WATER METER XPN	9945	Water Service Distribution Infrastructure	Infrastructure	3,387.20	1,581.17	4,968.37	20.00	07/31/2007	07/31/2027
TRANSMITTER HANGER	10166	Water Service Distribution Infrastructure	Infrastructure	514.57	310.43	825.00	20.00	09/15/2008	09/15/2028
UNIVERSAL ORION RTR	10133	Water Service Distribution Infrastructure	Infrastructure	729.97	440.03	1,170.00	20.00	09/15/2008	09/15/2028
2 ORION TRANSMITTER REGIST	10132	Water Service Distribution Infrastructure	Infrastructure	3,018.16	1,822.84	4,841.00	20.00	09/15/2008	09/15/2028
Remove,Replumb Meter Serv.Line	10584	Water Service Distribution Infrastructure	Infrastructure	1,323.23	1,486.77	2,810.00	20.00	09/26/2011	09/26/2031
Meter Vault @ Champ Golf Cours	10702	Water Service Distribution Infrastructure	Infrastructure	1,092.89	1,757.11	2,850.00	20.00	06/24/2013	06/24/2033
Meter Vault @ 999 Lakeshore Dr	10701	Water Service Distribution Infrastructure	Infrastructure	1,615.52	2,599.48	4,215.00	20.00	06/24/2013	06/24/2033
3 Badger Compound Meter	10693	Water Service Distribution Infrastructure	Infrastructure	719.44	1,157.47	1,876.91	20.00	06/28/2013	06/28/2033
REPLACE FIRE HYDRANTS - 199	6587	Water Service Distribution Infrastructure	Infrastructure	2,489.12	1,683.51	4,172.63	40.00	06/30/1996	06/30/2036
WATER MAIN REPLACEMENT 1996	6476	Water Service Distribution Infrastructure	Infrastructure	807.30	517.05	1,324.35	40.00	10/31/1996	10/31/2036
WATER MAIN REPLACEMENT 1996	6475	Water Service Distribution Infrastructure	Infrastructure	874.37	559.06	1,433.43	40.00	10/31/1996	10/31/2036
Water System Improvements	10468	Water Service Distribution Infrastructure	Infrastructure	1,463.04	2,650.36	4,113.40	30.00	07/23/2010	07/22/2040
Replace generator fuel lines	11006	Water Service Distribution Infrastructure	Infrastructure	1,069.50	2,780.50	3,850.00	15.00	03/25/2016	03/25/2031
Badger Meter - CalNeva Resort	10944	Water Service Distribution Infrastructure	Infrastructure	0.00	0.00	0.00	25.00	11/01/2015	10/31/2040
				318,937.48	23,305.74	342,243.22			
2011 Portable Welder #648 -Wtr	10496-1	Water Service Equipment	Machinery & Equipment	3,393.71	0.00	3,393.71	10.00	02/08/2011	02/07/2021
Meter Testing Unit	11060	Water Service Equipment	Machinery & Equipment	3,168.55	287.99	3,456.54	5.00	09/06/2016	09/06/2021
Boiler in Washbay	11226-A	Water Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	07/01/2037
				6,654.22	698.03	7,352.25			
14 FOOT SNOWPLOW-BALDERSO#307A	6516	Water Vehicles	Machinery & Equipment	4,999.00	0.00	4,999.00	3.00	12/16/1996	12/16/1999
				4,999.00	0.00	4,999.00			
				343,905.06	27,787.39	371,692.45			
BUILDING LIFT STA. #3	5000	Sewer Buildings and Structures	Building & Renovations	2,500.00	0.00	2,500.00	40.00	10/31/1962	10/31/2002
ADDITION TO TRTRMT PLANT	5075	Sewer Buildings and Structures	Building & Renovations	227.33	0.00	227.33	40.00	09/01/1972	09/01/2012
WAREHOUSE CAGING	9345	Sewer Buildings and Structures	Building & Renovations	2,548.13	0.00	2,548.13	10.00	05/24/2004	05/24/2014
SHEETROCK GARAGE AT STP	5076	Sewer Buildings and Structures	Building & Renovations	760.00	0.00	760.00	40.00	02/08/1979	02/08/2019
WWTP Garage Doors	11067	Sewer Buildings and Structures	Building & Renovations	1,704.64	1,948.65	3,653.29	10.00	07/01/2016	07/01/2026
Utilities Facilities Pavement - Road Repairs	11424-B	Sewer Buildings and Structures	Building & Renovations	1,360.32	2,040.18	3,400.50	5.00	06/30/2019	06/29/2024
Roof Repair @ Control Bldg at wetlands	11443	Sewer Buildings and Structures	Building & Renovations	762.84	6,865.16	7,628.00	10.00	06/27/2019	06/26/2029
Control Building Repairs (Windows & Structural)	11167	Sewer Buildings and Structures	Building & Renovations	1,562.40	6,249.60	7,812.00	15.00	06/27/2017	06/26/2032
Breezeway Concrete Repair	11071	Sewer Buildings and Structures	Building & Renovations	1,819.99	3,507.01	5,327.00	10.00	01/31/2017	01/31/2027
MAINTENANCE FACILITY GARAGE	6944	Sewer Buildings and Structures	Building & Renovations	1,009.59	764.31	1,773.90	40.00	04/30/1998	04/30/2038
				14,255.24	21,374.91	35,630.15	0.00		
WETLANDS SEEPAGE STUDY	4974	Sewer Service Distribution Infrastructure	Infrastructure	9,169.34	0.00	9,169.34	3.00	10/13/1987	10/12/1990
14 FOOT SNOWPLOW-BALDERSO#307A	6517	Sewer Service Distribution Infrastructure	Infrastructure	4,999.00	0.00	4,999.00	3.00	12/16/1996	12/16/1999
Wet Well Traffic Lids	6693	Sewer Service Distribution Infrastructure	Infrastructure	4,347.08	0.00	4,347.08	10.00	07/31/1997	07/31/2007
Laboratory Sampler - Effluent	7418	Sewer Service Distribution Infrastructure	Infrastructure	3,129.70	0.00	3,129.70	10.00	05/01/1999	04/30/2009
Laboratory Sampler - Influent	7421	Sewer Service Distribution Infrastructure	Infrastructure	3,129.70	0.00	3,129.70	10.00	05/01/1999	04/30/2009
ADJ MANHOLES/VALVE BOXES 20	8543	Sewer Service Distribution Infrastructure	Infrastructure	642.99	0.00	642.99	8.00	09/21/2001	09/21/2009
FROM PROJECT 69-2	5116	Sewer Service Distribution Infrastructure	Infrastructure	136.86	0.00	136.86	40.00	06/30/1972	06/30/2012
FROM PROJECT 69-2	5181	Sewer Service Distribution Infrastructure	Infrastructure	634.47	0.00	634.47	40.00	06/30/1972	06/30/2012
FROM PROJECT 69-2	4982	Sewer Service Distribution Infrastructure	Infrastructure	1,120.06	0.00	1,120.06	40.00	06/30/1972	06/30/2012
WATER MAIN REPLACEMENT 2002	8992	Sewer Service Distribution Infrastructure	Infrastructure	3,478.77	0.00	3,478.77	10.00	10/20/2002	10/19/2012
SVCE INSTLTNS 1972-73	5184	Sewer Service Distribution Infrastructure	Infrastructure	498.43	0.00	498.43	40.00	01/01/1973	01/01/2013
TRANSIENT VOLTAGE SURGE SUR	9086	Sewer Service Distribution Infrastructure	Infrastructure	3,256.85	0.00	3,256.85	10.00	01/23/2003	01/22/2013
FROM PROJECT 69-2	5185	Sewer Service Distribution Infrastructure	Infrastructure	652.21	0.00	652.21	40.00	06/30/1973	06/30/2013
PORTABLE TRENCH SHORING	7152	Sewer Service Distribution Infrastructure	Infrastructure	3,761.50	0.00	3,761.50	15.00	07/22/1998	07/21/2013
WWTP Crackfill & Seal Aspha	10227	Sewer Service Distribution Infrastructure	Infrastructure	4,926.00	0.00	4,926.00	5.00	10/07/2008	10/07/2013
SVCE INSTLTNS 1973-74	5186	Sewer Service Distribution Infrastructure	Infrastructure	1,611.12	0.00	1,611.12	40.00	01/01/1974	01/01/2014
Repave UT Facilities - WWTP	10355	Sewer Service Distribution Infrastructure	Infrastructure	1,264.00	0.00	1,264.00	5.00	06/22/2009	06/22/2014
Repave UT Facilities	10356	Sewer Service Distribution Infrastructure	Infrastructure	3,062.72	0.00	3,062.72	5.00	06/22/2009	06/22/2014
Centrifugal Pump	5867	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5868	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5869	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5870	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5871	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
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Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
Centrifugal Pump	5872	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
SVCE INSTLTNS 1974-75	5187	Sewer Service Distribution Infrastructure	Infrastructure	156.47	0.00	156.47	40.00	01/01/1975	01/01/2015
ADJ MANHOLES/VALVE BOXES 20	9627	Sewer Service Distribution Infrastructure	Infrastructure	923.05	0.00	923.05	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9633	Sewer Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9643	Sewer Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9641	Sewer Service Distribution Infrastructure	Infrastructure	1,870.01	0.00	1,870.01	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9631	Sewer Service Distribution Infrastructure	Infrastructure	2,213.21	0.00	2,213.21	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9645	Sewer Service Distribution Infrastructure	Infrastructure	2,336.72	0.00	2,336.72	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9639	Sewer Service Distribution Infrastructure	Infrastructure	2,556.93	0.00	2,556.93	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9637	Sewer Service Distribution Infrastructure	Infrastructure	3,080.73	0.00	3,080.73	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9629	Sewer Service Distribution Infrastructure	Infrastructure	3,133.93	0.00	3,133.93	10.00	09/20/2005	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9635	Sewer Service Distribution Infrastructure	Infrastructure	4,660.99	0.00	4,660.99	10.00	09/20/2005	09/20/2015
Electric Controls	6275	Sewer Service Distribution Infrastructure	Infrastructure	421.52	0.00	421.52	20.00	09/30/1995	09/30/2015
COMPRESSOR SPS-5	6272	Sewer Service Distribution Infrastructure	Infrastructure	384.39	0.00	384.39	20.00	12/31/1995	12/31/2015
Electric Controls	6273	Sewer Service Distribution Infrastructure	Infrastructure	969.79	0.00	969.79	20.00	12/31/1995	12/31/2015
Electrical Cabinets	6624	Sewer Service Distribution Infrastructure	Infrastructure	259.34	0.00	259.34	20.00	03/31/1996	03/31/2016
Station Pumps Control Cabin	6268	Sewer Service Distribution Infrastructure	Infrastructure	1,940.64	0.00	1,940.64	20.00	03/31/1996	03/31/2016
OZONE GAS MONITOR	10238	Sewer Service Distribution Infrastructure	Infrastructure	3,100.00	0.00	3,100.00	8.00	05/01/2008	05/01/2016
Pump Guidance Rail System	6581	Sewer Service Distribution Infrastructure	Infrastructure	3,758.42	0.00	3,758.42	20.00	06/30/1996	06/30/2016
Centrifugal Pump	6621	Sewer Service Distribution Infrastructure	Infrastructure	628.07	0.00	628.07	20.00	08/31/1996	08/31/2016
ADJ MANHOLES/VALVE BOXES 20	9786	Sewer Service Distribution Infrastructure	Infrastructure	917.50	0.00	917.50	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9796	Sewer Service Distribution Infrastructure	Infrastructure	932.91	0.00	932.91	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9784	Sewer Service Distribution Infrastructure	Infrastructure	1,060.00	0.00	1,060.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9788	Sewer Service Distribution Infrastructure	Infrastructure	1,400.00	0.00	1,400.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9782	Sewer Service Distribution Infrastructure	Infrastructure	1,883.79	0.00	1,883.79	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9792	Sewer Service Distribution Infrastructure	Infrastructure	2,095.75	0.00	2,095.75	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9790	Sewer Service Distribution Infrastructure	Infrastructure	2,099.54	0.00	2,099.54	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9794	Sewer Service Distribution Infrastructure	Infrastructure	2,859.66	0.00	2,859.66	10.00	09/05/2006	09/04/2016
Pump Guidance Rail System	6580	Sewer Service Distribution Infrastructure	Infrastructure	2,785.99	0.00	2,785.99	20.00	10/31/1996	10/31/2016
Centrifugal Pump	6656	Sewer Service Distribution Infrastructure	Infrastructure	1,422.48	0.00	1,422.48	20.00	03/31/1997	03/31/2017
ADJ MANHOLES/VALVE BOXES 20	9979	Sewer Service Distribution Infrastructure	Infrastructure	2,007.56	0.00	2,007.56	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9973	Sewer Service Distribution Infrastructure	Infrastructure	2,574.59	0.00	2,574.59	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9977	Sewer Service Distribution Infrastructure	Infrastructure	3,409.80	0.00	3,409.80	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9971	Sewer Service Distribution Infrastructure	Infrastructure	4,477.44	0.00	4,477.44	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9975	Sewer Service Distribution Infrastructure	Infrastructure	4,495.32	0.00	4,495.32	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9969	Sewer Service Distribution Infrastructure	Infrastructure	4,717.53	0.00	4,717.53	10.00	09/18/2007	09/17/2017
Centrifugal Pump	6790	Sewer Service Distribution Infrastructure	Infrastructure	3,994.78	0.00	3,994.78	20.00	01/06/1998	01/06/2018
Centrifugal Pump	6791	Sewer Service Distribution Infrastructure	Infrastructure	3,994.78	0.00	3,994.78	20.00	01/06/1998	01/06/2018
Repave UT Facilities - Sewer	10667B	Sewer Service Distribution Infrastructure	Infrastructure	3,200.00	0.00	3,200.00	5.00	02/01/2013	02/01/2018
FROM PROJECT 69-2	5189	Sewer Service Distribution Infrastructure	Infrastructure	464.50	0.00	464.50	40.00	06/30/1978	06/30/2018
SVCE INSTLTNS 1979-80	5190	Sewer Service Distribution Infrastructure	Infrastructure	2,300.35	0.00	2,300.35	40.00	01/01/1980	01/01/2020
COLLECTION & TRANS MAINS	5192	Sewer Service Distribution Infrastructure	Infrastructure	754.35	19.32	773.67	40.00	06/30/1981	06/30/2021
SCHNEIDER RANCH	4985	Sewer Service Distribution Infrastructure	Infrastructure	2,053.34	52.68	2,106.02	40.00	07/01/1981	07/01/2021
TRANSIENT VOLTAGE SURGE SUR	8503	Sewer Service Distribution Infrastructure	Infrastructure	1,064.75	18.04	1,082.79	20.00	09/06/2001	09/06/2021
MANHOLE RELINING	8891	Sewer Service Distribution Infrastructure	Infrastructure	4,491.97	310.23	4,802.20	20.00	06/28/2002	06/28/2022
SVCE INSTLTNS 1981-82	5193	Sewer Service Distribution Infrastructure	Infrastructure	4,497.23	149.49	4,646.72	40.00	06/30/1982	06/30/2022
MANHOLE	8886	Sewer Service Distribution Infrastructure	Infrastructure	4,273.58	332.34	4,605.92	20.00	08/18/2002	08/18/2022
Raise manholes/valve boxes	10672B	Sewer Service Distribution Infrastructure	Infrastructure	2,261.07	536.57	2,797.64	10.00	02/01/2013	02/01/2023
Wetlands Facility Repairs	10769	Sewer Service Distribution Infrastructure	Infrastructure	8,736.00	3,743.76	12,479.76	10.00	03/02/2014	03/01/2024
FLOW METER	9808	Sewer Service Distribution Infrastructure	Infrastructure	2,410.23	766.77	3,177.00	20.00	05/12/2005	05/12/2025
SWING CHECK VALVE 4X8	9840	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	12/15/2025
SWING CHECK VALVE 4X8	9841	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	12/15/2025
AUTOMATIC TRANSFER SWITCH	9831	Sewer Service Distribution Infrastructure	Infrastructure	958.65	339.85	1,298.50	20.00	04/12/2006	04/12/2026
AUTOMATIC TRANSFER SWITCH	9830	Sewer Service Distribution Infrastructure	Infrastructure	1,696.70	612.36	2,309.06	20.00	06/29/2006	06/29/2026
SWING CHECK VALVE 4X4	9826	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	01/24/2027
SWING CHECK VALVE 4X4	9827	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	01/24/2027
SONIC LEVEL CONTROL	9828	Sewer Service Distribution Infrastructure	Infrastructure	1,390.63	576.12	1,966.75	20.00	01/24/2007	01/24/2027
SEWER PUMP MODIFICATION	5162	Sewer Service Distribution Infrastructure	Infrastructure	2,615.30	608.15	3,223.45	40.00	09/30/1988	09/30/2028
REPL. & RELINE SEWERMAINS 2	8546	Sewer Service Distribution Infrastructure	Infrastructure	2,891.07	1,583.27	4,474.34	30.00	10/18/2001	10/18/2031

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Levee Repairs at Wetlands	11334	Sewer Service Distribution Infrastructure	Infrastructure	1,047.04	6,805.74	7,852.78	20.00	06/30/2018	06/30/2038
Effluent Export Line - Segment 3 pipe & Segment 4 ARV	11437	Sewer Service Distribution Infrastructure	Infrastructure	79,490.04	3,100,109.96	3,179,600.00	40.00	6/30/2019	06/30/2059
				270,089.51	3,117,393.05	3,387,482.56			
2011 Portable Welder #648 -Swr	10496-2	Sewer Service Equipment	Machinery & Equipment	3,393.70	0.00	3,393.70	10.00	02/08/2011	02/07/2021
Boiler in Washbay	11226-B	Sewer Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	07/01/2037
				3,485.66	410.04	3,895.70			
#270 PIPELINE TRAILER	2306	Sewer Vehicles	Machinery & Equipment	3,849.15	0.00	3,849.15	10.00	03/26/1992	03/26/2002
				3,849.15	0.00	3,849.15			
				291,679.56	3,139,178.00	3,430,857.56			
Green Brush attachment for Toro Greensmowers	11436	Recreation Service Equipment	Machinery & Equipment	319.60	447.28	766.88	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11431	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11432	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11433	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11434	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
Green Brush attachment for Toro Greensmowers	11435	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	06/30/2023
				1,917.60	2,683.73	4,601.33			
True Single Door Refrigerator	11146	Recreation Service Equipment	Machinery & Equipment	1,799.10	599.90	2,399.00	5.00	05/31/2017	05/31/2022
Walk In Cooler Refurbishment (Shelving)	11149	Recreation Service Equipment	Machinery & Equipment	2,624.16	954.24	3,578.40	5.00	06/30/2017	06/30/2022
Bartender Pass Through	10688	Recreation Service Equipment	Machinery & Equipment	3,912.94	1,080.06	4,993.00	10.00	06/01/2013	06/01/2023
				8,336.20	2,634.20	10,970.40			
#97-072 FAIRWAY MOWER REELS	9218	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-073 FAIRWAY MOWER REELS	9219	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-074 FAIRWAY MOWER REELS	9220	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-075 FAIRWAY MOWER REELS	9221	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
#97-076 FAIRWAY MOWER REELS	9222	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	03/31/2006
				17,250.00	0.00	17,250.00			
CHATEAU	9426	Recreation Buildings and Structures	Building & Renovations	1,400.00	0.00	1,400.00	5.00	09/01/2004	09/01/2009
Security System	9429	Recreation Buildings and Structures	Building & Renovations	3,569.65	0.00	3,569.65	5.00	09/01/2004	09/01/2009
CHATEAU	9414	Recreation Buildings and Structures	Building & Renovations	773.35	1,832.40	2,605.75	51.00	09/01/2004	09/01/2055
				5,743.00	1,832.40	7,575.40			
DRINKING FOUNTAIN	9403	Golf Course Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	09/30/2012
OVERLAY CHAMP MAINTENANCE Y	9738	Golf Course Improvements	Venue Improvements	15,944.00	0.00	15,944.00	10.00	07/06/2006	07/05/2016
PAVE RESTROOM PATH- CHAMP G	10234	Golf Course Improvements	Venue Improvements	4,200.00	0.00	4,200.00	10.00	10/01/2008	10/01/2018
EROSION CONTROL 15TH GREEN	8474	Golf Course Improvements	Venue Improvements	2,862.50	137.50	3,000.00	20.00	06/01/2001	06/01/2021
BRIDGE - NO. 3	7046	Golf Course Improvements	Venue Improvements	2,945.30	200.75	3,146.05	25.00	06/30/1997	06/30/2022
MASTER PLAN AND DESIGN FEES	8477	Golf Course Improvements	Venue Improvements	35,864.51	11,038.89	46,903.40	25.00	06/01/2001	06/01/2026
				63,655.91	11,377.14	75,033.05			
WELDING EQUIPMENT	5808	Recreation Service Equipment	Machinery & Equipment	1,858.28	0.00	1,858.28	5.00	09/26/1994	09/26/1999
#500 AERIFIER	10035	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	10/12/2005
GOLF SHOP WASTE OIL SYSTEM	9276	Recreation Service Equipment	Machinery & Equipment	2,954.62	0.00	2,954.62	3.00	03/30/2004	03/30/2007
#97-094 GREENS MOWER CUT UN	10110	Recreation Service Equipment	Machinery & Equipment	3,724.00	0.00	3,724.00	4.00	08/18/2008	08/18/2012
#97-095 GREENS MOWER CUT UN	10111	Recreation Service Equipment	Machinery & Equipment	3,724.00	0.00	3,724.00	4.00	08/18/2008	08/18/2012
#97-093 GREENS MOWER CUT UN	10109	Recreation Service Equipment	Machinery & Equipment	3,724.31	0.00	3,724.31	4.00	08/18/2008	08/18/2012
#621 JD TCI25 CORE HARVESTE	10114	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	08/25/2013
JIB CRANE	9277	Recreation Service Equipment	Machinery & Equipment	3,066.52	0.00	3,066.52	10.00	03/30/2004	03/30/2014
Square Club Washer	11548	Recreation Service Equipment	Machinery & Equipment	241.60	1,570.40	1,812.00	5.00	06/30/2020	06/30/2025
				26,743.33	1,570.40	28,313.73			
POS TERMINAL - GOLF	10286	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	11/28/2013
				2,550.00	0.00	2,550.00			
				98,692.24	14,779.94	113,472.18			
Irrigation Improvements	11282	Golf Course Improvements	Venue Improvements	813.60	4,068.50	4,882.10	20.00	06/30/2018	
				813.60	4,068.50	4,882.10			
TOOL CHEST, CABINET & TOOLS	5806	Recreation Service Equipment	Machinery & Equipment	1,645.60	0.00	1,645.60	5.00	11/15/1994	11/15/1999

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				1,645.60	0.00	1,645.60			
BUILDING REPAIR EXEC '93	5561	Recreation Buildings and Structures	Building & Renovations	26,119.43	0.00	26,119.43	10.00	10/14/1993	10/14/2003
Building Improvements	8970	Recreation Buildings and Structures	Building & Renovations	2,647.61	0.00	2,647.61	10.00	05/31/2002	05/30/2012
EQUIPMENT STORAGE LOFT	6611	Recreation Buildings and Structures	Building & Renovations	2,479.00	0.00	2,479.00	20.00	11/30/1996	11/30/2016
				31,246.04	0.00	31,246.04			
REPAVE RECREATION FACILITIE	6095	Golf Course Improvements	Venue Improvements	3,184.42	0.00	3,184.42	7.00	09/30/1995	09/29/2002
Mt Course Tee/Bunker Renovatio	10628	Golf Course Improvements	Venue Improvements	2,138.40	1,560.60	3,699.00	15.00	06/30/2012	06/30/2027
IMPROVE MT COURSE 2001	8689	Golf Course Improvements	Venue Improvements	3,754.76	45.24	3,800.00	84.00	03/11/2002	03/11/2086
				9,077.58	1,605.84	10,683.42			
#500 AERIFIER	10036	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	10/12/2005
#621 JD TCI25 CORE HARVESTE	10115	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	08/25/2013
GolfTrac Software System - Mountain Golf	11176-B	Information Technology Communications Equipment	Machinery & Equipment	4,397.39	0.00	4,397.39	3.00	05/01/2017	04/30/2020
				11,847.39	0.00	11,847.39			
				52,171.01	1,605.84	53,776.85			
ASPEN GROVE IMPROVEMENTS	8110	Recreation Buildings and Structures	Building & Renovations	3,998.88	0.00	3,998.88	5.00	03/31/2000	03/31/2005
Security System	9428	Recreation Buildings and Structures	Building & Renovations	3,569.65	0.00	3,569.65	5.00	09/01/2004	09/01/2009
CHATEAU	9427	Recreation Buildings and Structures	Building & Renovations	4,550.00	0.00	4,550.00	5.00	09/01/2004	09/01/2009
CHATEAU	9415	Recreation Buildings and Structures	Building & Renovations	790.69	1,815.05	2,605.74	50.00	09/01/2004	09/01/2054
				12,909.22	1,815.05	14,724.27			
Stand Up Refrigerator	10721	Recreation Service Equipment	Machinery & Equipment	2,311.12	0.00	2,311.12	5.00	08/31/2013	08/31/2018
Chateau Stand Up Freezer	10720	Recreation Service Equipment	Machinery & Equipment	2,849.84	0.00	2,849.84	5.00	08/31/2013	08/31/2018
6 Farm Tables	11263	Recreation Service Equipment	Machinery & Equipment	3,520.00	1,280.00	4,800.00	5.00	07/01/2017	07/01/2022
Reclaimed Wood Podium	11264	Recreation Service Equipment	Machinery & Equipment	418.88	381.12	800.00	7.00	07/01/2017	06/30/2024
True Double Door Refrigerator	11142	Recreation Service Equipment	Machinery & Equipment	1,255.95	2,093.05	3,349.00	10.00	05/31/2017	05/31/2027
6' Rolling Tables and stationary Tables	11265	Recreation Service Equipment	Machinery & Equipment	1,404.04	2,425.43	3,829.47	10.00	07/01/2017	07/01/2027
Imperial 6 Burner Range with oven	11605	Recreation Service Equipment	Machinery & Equipment	225.75	3,644.21	3,869.96	10.00	07/31/2020	07/31/2030
				11,985.58	9,823.81	21,809.39			
POS TERMINAL - FACILITIES	10287	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	11/28/2013
Thermal Receipt Printers (10)	10517	Recreation Office Equipment	Machinery & Equipment	2,950.00	0.00	2,950.00	5.00	06/28/2011	06/27/2016
CASH DRAWERS	10529	Recreation Office Equipment	Machinery & Equipment	932.69	0.00	932.69	5.00	07/01/2011	06/30/2016
				6,432.69	0.00	6,432.69			
				31,327.49	11,638.86	42,966.35			
Table with Wood Block	10255	Recreation Service Equipment	Machinery & Equipment	313.00	0.00	313.00	5.00	12/15/2008	12/15/2013
Hot Dog Roller	10256	Recreation Service Equipment	Machinery & Equipment	1,333.66	0.00	1,333.66	5.00	12/15/2008	12/15/2013
Wall Shelves for Ski	10257	Recreation Service Equipment	Machinery & Equipment	1,387.20	0.00	1,387.20	5.00	12/15/2008	12/15/2013
Work Top Refrigerator	10258	Recreation Service Equipment	Machinery & Equipment	1,540.22	0.00	1,540.22	5.00	12/15/2008	12/15/2013
Steam Table	10735	Recreation Service Equipment	Machinery & Equipment	2,103.60	0.00	2,103.60	5.00	12/12/2013	12/12/2018
Broiler on Table with Wheels	10734	Recreation Service Equipment	Machinery & Equipment	3,612.08	0.00	3,612.08	5.00	12/12/2013	12/12/2018
				10,289.76	0.00	10,289.76			
FURNACE - SNOWFLAKE	8616	Recreation Buildings and Structures	Building & Renovations	4,362.31	0.00	4,362.31	10.00	10/01/2001	10/01/2011
SSB Sheet Carpeting	10547	Recreation Buildings and Structures	Building & Renovations	2,802.15	121.85	2,924.00	10.00	12/01/2010	11/30/2020
SSB Resilient Base	10548	Recreation Buildings and Structures	Building & Renovations	4,583.70	199.30	4,783.00	10.00	12/01/2010	11/30/2020
Pavement repairs & slurry seal at Diamond Peak parking lot and	11525	Recreation Buildings and Structures	Building & Renovations	10,451.13	37,784.35	48,235.48	5.00	05/31/2020	05/31/2025
FIRE HYDRANT	3564	Recreation Buildings and Structures	Building & Renovations	2,482.35	322.34	2,804.69	40.00	10/03/1985	10/03/2025
				24,681.64	38,427.84	63,109.48			
AUXILLARY ENGINE- School Hse	3459	Slope and Mountain Improvements	Venue Improvements	4,786.44	0.00	4,786.44	8.00	01/01/1979	01/01/1987
002-LINE PIPE FITTINGS	3853	Slope and Mountain Improvements	Venue Improvements	2,117.28	0.00	2,117.28	20.00	12/31/1989	12/31/2009
SKI MASTER PLAN	8576	Slope and Mountain Improvements	Venue Improvements	17,447.05	0.00	17,447.05	15.00	06/30/1997	06/29/2012
SNOWMAKING P&E 90.301	3752	Slope and Mountain Improvements	Venue Improvements	2,164.82	0.00	2,164.82	22.00	04/30/1991	04/29/2013
SNOWMAKING GUNS & SLEDS	9267	Slope and Mountain Improvements	Venue Improvements	4,151.45	696.69	4,848.14	20.00	01/16/2004	01/16/2024
				30,667.04	696.69	31,363.73			
Sandwich Prep Table	10260	Recreation Service Equipment	Machinery & Equipment	2,627.25	0.00	2,627.25	5.00	12/15/2008	12/15/2013
				2,627.25	0.00	2,627.25			
THERMAL RECEIPT PRINTER	10042	Recreation Office Equipment	Machinery & Equipment	2,950.00	0.00	2,950.00	5.00	12/13/2007	12/12/2012

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FARGO CARD PRINTER	10053	Recreation Office Equipment	Machinery & Equipment	2,235.00	0.00	2,235.00	5.00	12/30/2007	12/29/2012
Mobile Radio and Antenna	9060	Recreation Office Equipment	Machinery & Equipment	788.58	0.00	788.58	10.00	01/03/2003	01/02/2013
Ski Safe	10368	Recreation Office Equipment	Machinery & Equipment	2,500.00	0.00	2,500.00	10.00	07/01/2009	07/01/2019
				8,473.58	0.00	8,473.58			
SNOW BLOWER #96-032	9775	Recreation Vehicles	Machinery & Equipment	1,757.00	0.00	1,757.00	5.00	09/19/2006	09/19/2011
SNOW BLOWER - #96-033	9776	Recreation Vehicles	Machinery & Equipment	1,889.00	0.00	1,889.00	5.00	09/19/2006	09/19/2011
SNOW BLOWER #96-034	9777	Recreation Vehicles	Machinery & Equipment	2,224.00	0.00	2,224.00	5.00	09/19/2006	09/19/2011
				5,870.00	0.00	5,870.00			
				72,319.51	39,124.53	111,444.04			
CYBEX - TORSO	10012	Recreation Service Equipment	Machinery & Equipment	4,283.25	0.00	4,283.25	5.00	11/08/2007	11/07/2012
LCD TV ATTACHED TO ELLIPTIC	10298	Recreation Service Equipment	Machinery & Equipment	1,560.00	0.00	1,560.00	5.00	02/20/2009	02/20/2014
LCD TV ATTACHED TO ELLIPTIC	10299	Recreation Service Equipment	Machinery & Equipment	1,560.00	0.00	1,560.00	5.00	02/20/2009	02/20/2014
VERSA-CLIMBER	10397	Recreation Service Equipment	Machinery & Equipment	3,858.00	0.00	3,858.00	5.00	09/01/2009	09/01/2014
VANITIES	8338	Recreation Service Equipment	Machinery & Equipment	1,310.00	0.00	1,310.00	15.00	06/09/2000	06/09/2015
Concept Rower 2	10613	Recreation Service Equipment	Machinery & Equipment	1,320.00	0.00	1,320.00	7.00	04/16/2012	04/16/2019
Upper Body Ergometer	10655	Recreation Service Equipment	Machinery & Equipment	4,025.00	0.00	4,025.00	7.00	12/11/2012	12/11/2019
Freemotion CarbonDriver Cycles	10761	Recreation Service Equipment	Machinery & Equipment	3,190.33	290.01	3,480.34	7.00	01/21/2014	01/20/2021
LifeFitness Upright Bike	10788	Recreation Service Equipment	Machinery & Equipment	4,376.61	460.72	4,837.33	7.00	03/05/2014	03/04/2021
LifeFitness Upright Bike	10789	Recreation Service Equipment	Machinery & Equipment	4,376.61	460.72	4,837.33	7.00	03/05/2014	03/04/2021
Precor Recumbent Cycle	10852	Recreation Service Equipment	Machinery & Equipment	3,179.68	748.32	3,928.00	7.00	07/01/2014	06/30/2021
Precor Recumbent Cycle	10853	Recreation Service Equipment	Machinery & Equipment	3,179.68	748.32	3,928.00	7.00	07/01/2014	06/30/2021
Motor Hoist	9339	Recreation Service Equipment	Machinery & Equipment	2,880.47	364.53	3,245.00	20.00	05/28/2003	05/28/2023
				39,099.63	3,072.62	42,172.25			
EQUIPMENT STORAGE SHED	6237	Recreation Buildings and Structures	Building & Renovations	4,543.44	0.00	4,543.44	5.00	01/29/1995	01/29/2000
HANDICAP DOORS - REC. CENTE	6008	Recreation Buildings and Structures	Building & Renovations	4,328.72	0.00	4,328.72	10.00	05/12/1995	05/11/2005
				8,872.16	0.00	8,872.16			
CYBEX - AB/AD Machine	9240	Recreation Service Equipment	Machinery & Equipment	4,143.00	0.00	4,143.00	5.00	12/19/2003	12/18/2008
LIFEFITNESS - DUAL ADJ PULL	9518	Recreation Service Equipment	Machinery & Equipment	4,338.40	0.00	4,338.40	5.00	02/22/2005	02/22/2010
Ice Machine - Recreation Center	10827	Recreation Service Equipment	Machinery & Equipment	4,570.00	0.00	4,570.00	5.00	12/11/2014	12/11/2019
Recreation Card Reading Machines	10881	Recreation Service Equipment	Machinery & Equipment	2,984.00	0.00	2,984.00	5.00	03/01/2015	02/29/2020
Matrix Ab/Low Back Strength Machine	11001	Recreation Service Equipment	Machinery & Equipment	2,415.43	426.24	2,841.67	5.00	03/22/2016	03/22/2021
Stages SCE Indoor Cycles with Power Meter & console	11004	Recreation Service Equipment	Machinery & Equipment	1,465.84	258.66	1,724.50	5.00	03/26/2016	03/26/2021
Stages SCE Indoor Cycles with Power Meter & console	11005	Recreation Service Equipment	Machinery & Equipment	1,831.26	323.19	2,154.45	5.00	03/26/2016	03/26/2021
Hammer Strength Hammer Select Assist Dip/Chin	11000	Recreation Service Equipment	Machinery & Equipment	3,387.90	677.60	4,065.50	5.00	04/26/2016	04/26/2021
				25,135.83	1,685.69	26,821.52			
				34,007.99	1,685.69	35,693.68			
CARPET - PARKS BUILDING	10313	Recreation Buildings and Structures	Building & Renovations	3,555.00	0.00	3,555.00	7.00	10/01/2008	10/01/2015
COMPRESSOR&STORAGE-PRKS. BL	10311	Recreation Buildings and Structures	Building & Renovations	3,035.70	0.00	3,035.70	10.00	10/01/2008	10/01/2018
LOCKERS - PARKS BLDG.	10307	Recreation Buildings and Structures	Building & Renovations	2,138.28	1,291.72	3,430.00	20.00	10/01/2008	10/01/2028
				8,728.98	1,291.72	10,020.70			
IP #2 EXTENSION	4222	Field and Parks Improvements	Venue Improvements	3,944.00	0.00	3,944.00	5.00	07/12/1989	07/12/1994
DRINKING FOUNTAIN	9401	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	09/30/2012
DRINKING FOUNTAIN	9402	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	09/30/2012
Incline Park #3 - SCORE BOOTH	8962	Field and Parks Improvements	Venue Improvements	4,145.00	0.00	4,145.00	10.00	10/01/2002	09/30/2012
Aspen Grove Pavement	11051	Field and Parks Improvements	Venue Improvements	2,627.50	0.00	2,627.50	2.00	07/01/2015	06/30/2017
Sewer Pump Station Vault Li	9205	Field and Parks Improvements	Venue Improvements	3,145.37	453.13	3,598.50	20.00	10/11/2003	10/11/2023
Stair Replacement - Incline Park - Additional Costs to parent asse	11326	Field and Parks Improvements	Venue Improvements	161.20	758.30	919.50	19.00	10/31/2017	10/30/2036
ADA Compliance/Lot Preston Fld	10706	Field and Parks Improvements	Venue Improvements	1,002.38	2,878.49	3,880.87	30.00	07/01/2013	07/01/2043
				18,704.65	4,089.92	22,794.57			
				27,433.63	5,381.64	32,815.27			
Replace Tennis Roof	10634	Recreation Buildings and Structures	Building & Renovations	1,400.49	1,799.51	3,200.00	20.00	07/01/2012	07/01/2032
				1,400.49	1,799.51	3,200.00			
Tennis Court Paver Installation	10900	Field and Parks Improvements	Venue Improvements	2,779.32	2,053.68	4,833.00	10.00	05/31/2015	05/30/2025
				2,779.32	2,053.68	4,833.00			
				4,179.81	3,853.19	8,033.00			

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
Artistic Fence	10933	Field and Parks Improvements	Venue Improvements	2,798.00	0.00	2,798.00	5.00	06/30/2015	06/29/2020
Bear Boxes	10927	Recreation Service Equipment	Machinery & Equipment	736.44	562.56	1,299.00	10.00	06/30/2015	06/29/2025
				3,534.44	562.56	4,097.00			
Motor Hoist	9340	Recreation Buildings and Structures	Building & Renovations	2,454.51	304.49	2,759.00	20.00	05/28/2003	05/28/2023
Burnt Cedar Building	9168	Recreation Buildings and Structures	Building & Renovations	3,132.10	1,327.85	4,459.95	25.00	08/15/2003	08/14/2028
				5,586.61	1,632.34	7,218.95			
Implement Beach Improvement	9231	Field and Parks Improvements	Venue Improvements	4,706.78	0.00	4,706.78	10.00	08/31/2002	08/30/2012
				4,706.78	0.00	4,706.78			
FRYER	9956	Recreation Service Equipment	Machinery & Equipment	735.00	0.00	735.00	3.00	06/30/2007	06/29/2010
FRYER	9957	Recreation Service Equipment	Machinery & Equipment	735.00	0.00	735.00	3.00	06/30/2007	06/29/2010
GRILL	9955	Recreation Service Equipment	Machinery & Equipment	2,600.00	0.00	2,600.00	3.00	06/30/2007	06/29/2010
				4,070.00	0.00	4,070.00			
POS TERMINAL - BEACH	10285	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	11/28/2013
				2,550.00	0.00	2,550.00			
				16,913.39	1,632.34	18,545.73			
BEACH LIFEGUARD CHAIRS	8392	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	06/28/2005
BEACH LIFEGUARD CHAIRS	8393	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	06/28/2005
BEACH LIFEGUARD CHAIRS	8394	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	06/28/2005
KAYAK STORAGE RACKS	9360	Recreation Service Equipment	Machinery & Equipment	2,805.43	0.00	2,805.43	5.00	04/15/2004	04/15/2009
Chaise lounge chairs for beaches	11277	Recreation Service Equipment	Machinery & Equipment	1,612.96	1,233.29	2,846.25	5.00	05/01/2018	05/01/2023
Planters for Beaches	11278	Recreation Service Equipment	Machinery & Equipment	1,100.92	2,784.08	3,885.00	10.00	05/01/2018	04/30/2028
Ski Beach Bathroom Remodel - ADA Compliant	10928	Recreation Buildings and Structures	Building & Renovations	536.52	1,831.56	2,368.08	25.00	06/30/2015	06/29/2040
				10,705.83	5,848.93	16,554.76			
PLASMA CUTTER WITH ACCESSOR	9952	Administration Service Equipment	Machinery & Equipment	2,275.00	0.00	2,275.00	6.00	03/13/2007	03/12/2013
#95-060 FIELD&ORCHARD SPRAY	8364	Administration Service Equipment	Machinery & Equipment	3,011.25	0.00	3,011.25	4.00	03/08/2001	03/08/2005
LUBE REEL DELIVERY SYSTEM	9292	Administration Service Equipment	Machinery & Equipment	4,191.67	0.00	4,191.67	3.00	04/20/2004	04/20/2007
				9,477.92	0.00	9,477.92			
EQUIPMENT TRAILER #539	9237	Administration Vehicles	Machinery & Equipment	3,794.87	0.00	3,794.87	10.00	01/06/2004	01/05/2014
				3,794.87	0.00	3,794.87			
Dell Power Edge Server 2950	10369	Information Technology Communications Equipment	Machinery & Equipment	4,975.51	0.00	4,975.51	5.00	07/01/2009	07/01/2014
Time Clock Memory Upgrade	11168	Information Technology Communications Equipment	Machinery & Equipment	4,950.00	0.00	4,950.00	3.00	06/30/2017	06/29/2020
Computer Data Center	11323	Information Technology Communications Equipment	Machinery & Equipment	4,847.50	0.00	4,847.50	3.00	07/01/2017	06/30/2020
Dell Laptop 3530, Dell Docking Station	11513	Information Technology Communications Equipment	Machinery & Equipment	611.49	1,546.61	2,158.10	5.00	08/09/2019	08/08/2024
Xerox Multifunction Printer/Copier B405	11512	Information Technology Communications Equipment	Machinery & Equipment	155.30	776.70	932.00	5.00	03/11/2020	03/11/2025
				15,539.80	2,323.31	17,863.11			
OFFICE CUBICLE	2141	Administration Office Equipment	Machinery & Equipment	1,930.08	0.00	1,930.08	5.00	05/14/1992	05/14/1997
MODULAR OFFICE FURNITURE	6428	Administration Office Equipment	Machinery & Equipment	4,421.85	0.00	4,421.85	5.00	08/30/1996	08/30/2001
MODULAR OFFICE FURNITURE	6690	Administration Office Equipment	Machinery & Equipment	2,675.42	0.00	2,675.42	5.00	07/23/1997	07/23/2002
MODULAR OFFICE FURNITURE	9244	Administration Office Equipment	Machinery & Equipment	3,865.87	0.00	3,865.87	5.00	10/31/2003	10/30/2008
				12,893.22	0.00	12,893.22			
				28,433.02	2,323.31	30,756.33			
				<u>1,107,928.16</u>	<u>3,267,861.27</u>	<u>4,375,789.43</u>			
Effluent Pipeline				79,490.04	3,100,109.96	3,179,600.00			
Write off Less Pipeline				1,028,438.12	167,751.31	1,196,189.43			



LONG RANGE CALENDAR

Wednesday, October 26, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting (Trustee Wong is unable to attend this meeting)

Items Slated for Consideration

Wednesday, November 9, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

From the Audit Work Plan: Early November, Finance Staff, mailout of draft reports to Audit Committee

Items Slated for Consideration

- ❖ FY2022-23 First Quarter Budget Update (Reports)
- ❖ FY2022-23 First Quarter CIP Popular Status Report (Reports)
- ❖ Beach Season Update to include update on the Ordinance 7 (which includes the Family Tree) changes made in May 2022 (requested 4/27/2022 – Trustee Schmitz)
- ❖ Non-resident employees and their access (requested 8/31/2022 – Chairman Callicrate)
- ❖ Whistleblower Policy – revisit (requested 8/31/2022 – Trustee Schmitz) last time it came before the Board was 8/10/2021
- ❖ Policies 12.1.0, 13.1.0 and Practice 13.2 – Capital Project Planning and Budgeting
- ❖ Approval of Notice of Subaward – Skate Park Enhancements (Non-Competitive Grant Award by Washoe County) (Consent Calendar)
- ❖ Silver and Gold Cards item (from 09/28/2022 agenda) - maybe

Audit Committee Meeting - Mid November – no date determined

From the Audit Work Plan: Meeting with the Audit Committee to review draft reports and results of audit.

Wednesday, December 14, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- **From the Audit Work Plan: Present final Audit Reports to the Board of Trustees**

Wednesday, January 11, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, January 25, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- ⇒ Expectations on Board packets (Requesting Staff Member: District General Manager Indra Winqest)

Wednesday, February 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration



LONG RANGE CALENDAR

Wednesday, February 22, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Ordinance 7, paragraph 110, annual report due March 1, 2023 (added by Director of Administrative Services Herron 08/01/2022)

Wednesday, March 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District effective June 1, 2022 - Actions on Fees as stated in paragraphs 36, 69, 71 and 81 – do at budget time – PLACEHOLDER – could move to another date

Wednesday, March 29, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, April 12, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, April 26, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, May 10, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Discuss General Manager's Goals before evaluation occurs (Trustee Dent – 09282022)

Wednesday, May 31, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, June 7, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Special Meeting of Board of Trustees

- 1. General Manager's Performance Evaluation

Wednesday, June 14, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting



LONG RANGE CALENDAR

Items Slated for Consideration

Wednesday, June 28, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, July 12, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Annual report – PP 141/Resolution 1895 (added by Director of Administrative Services Herron 07/28/2022) – due date is last meeting in July 2023

Wednesday, July 26, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, August 9, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

- 1. Finalize General Manager's goals by the end of August 2023

Wednesday, August 30, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, September 13, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, September 27, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, October 11, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, October 25, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting



LONG RANGE CALENDAR

Items Slated for Consideration

Wednesday, November 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Wednesday, December 13, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting

Items Slated for Consideration

Parking Lot Items – To be scheduled

	<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
A	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
B	Review of service levels – Golf will be coming first
C	Next step on Diamond Peak parking lot/Ski Way – Staff added reminder
D	List of contracts, etc. that need annual Board Review – District General Manager and District Clerk – Date Requested 9/21/2021.
E	Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20.1.0. Follow up with District Counsel Nelson
F	Meeting Minutes: Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? (Request by Trustee Schmitz – 11/03/2021)
G	Policy 16.1.0 – (requested by Trustee Schmitz – 6/8/2022)
H	Possible future Board item – Reactivate CBWS (NLTFPD input received 06/29/2022) – Date Requested 5/11/2022 – Trustee Callicrate
I	Discuss letters of who to contact at our agency regarding communication (Schmitz – 9/28/2022)
J	General Manager’s Evaluation Process (Dent – 09282022) Trustee Tonking volunteered to work on the evaluation process system
K	Discuss General Manager’s Goals weighting (Schmitz – 09282022) Trustee Schmitz volunteered to work on the evaluation tool
L	Discussion regarding the Board of Trustees Handbook (requested 8/31/2022 – Trustee Schmitz, scheduled for 10/12/2022 and deferred by Trustee Schmitz until after the new Board is seated – 10/3/2022)

*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplish no later than June 1, 2023.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Brad Underwood, PE
Director of Public Works

SUBJECT: Approve a professional services agreement to develop the Utility Infrastructure Masterplan, Project: 2097DI2202 – Fund: Utilities; Division: Shared; Vendor: Farr West Engineering, in the amount of \$409,000, plus approximately 10% contingency

STRATEGIC

PLAN REFERENCE: Long Range Principle #5 – Assets and Infrastructure

DATE: October 12, 2022

I. RECOMMENDATION

That the Board of Trustees make a motion to:

1. Approve a professional services agreement develop the Utility Infrastructure Masterplan, Project: 2097DI2202 – Fund: Utilities; Division: Shared; Vendor: Farr West Engineering, in the amount of \$409,000, plus approximately 10% contingency.
2. Authorize \$39,621 in contingency to allow for unforeseen work that is beneficial for completion of the Utility Infrastructure Masterplan and authorize Staff to expend up to this amount if needed.

II. BACKGROUND

Public Works Staff identified a need for a complete Utility Infrastructure Masterplan to provide an in-depth review of all water, wastewater and SCADA infrastructure conditions and provide a road map for 20 year capital improvement planning. The consultant will perform a risk and condition assessment of the District's facilities, meet with operations and engineering staff, perform hydraulic water and sewer modeling, and prepare the District's Utility Infrastructure

Masterplan for the Water and Sewer systems. The proposed scope of work is included herein as Attachment A.

The RFP required responses to include three components to the Utility Infrastructure Masterplan as follows: Water, Sewer, and SCADA systems. However, after receiving the cost proposal from Farr West including all three components in the scope of work, it exceeded the amount available in the Capital Project budget Attachment B. The full cost of the SCADA portion of the Masterplan is approximately \$154,000, which would greatly exceed the project budget. Therefore, Staff worked with the consultant to eliminate the SCADA system portion of the Utility Infrastructure Masterplan to stay within budget. This change also provides funds for Staff time to be charged to the project. By making this change in scope, the District will receive the desired outcome for the Water and Sewer systems Utility Infrastructure Masterplans.

Public Works Staff intends to budget for the SCADA system component of the Utility Infrastructure Masterplan in the FY23/24 CIP.

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

On June 24, 2022, Staff advertised a Request for Proposals on Planet Bids and Tahoe Daily Tribune for professional services. Two qualified engineering firms, Farr West Engineering and Carollo Engineers, submitted responsive proposals on August 17, 2022. Based on review of the submitted project scopes of work, project team, experience and references, Staff has determined that Farr West Engineering is the most qualified firm for this project, and recommends award of the work to them.

The project has an anticipated start date of October 15, 2022 and work is to be substantially complete by November 2023.

IV. FINANCIAL IMPACT AND BUDGET

The 2022/2023 Capital Improvement Program Budget under shared utilities, the Utility Masterplan (Project CIP2097DI2202 – see Attachment B, data sheet) includes a budget of \$500,000 in the FY22/23. PW Staff has provided a redlined version of the modified budget data sheet to include internal staff time of \$51,000

and the development of the Masterplan of \$449,000 (which includes the recommended contingency).

V. ALTERNATIVES

Supplement the existing CIP project budget with fund balance from the Utility Fund in the approximate amount of \$160,000 to cover the cost for the SCADA system component of the Utility Infrastructure Masterplan, which includes funds for the prime consultant markup and Staff time. This action would allow for the completion of all three components.

VI. STRATEGIC PLAN REFERENCE(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.

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District's workforce.

VII. 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.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT PROFESSIONAL SERVICES AGREEMENT

1. PARTIES AND DATE.

This Agreement is made and entered into this 20th day of September 2022, by and between the Incline Village General Improvement District, a Nevada general improvement district (“District”) and **FARR WEST ENGINEERING**, a Nevada Corporation, with its principal place of business at 5510 Longley Lane in Reno, Nevada (“Consultant”). The District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

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 Consultant. Consultant desires to perform and assume responsibility for the provision of certain professional engineering services required by the District on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing engineering services to public clients, is licensed in the State of Nevada, and is familiar with the plans of District.
- 2.3 Project. District desires to engage Consultant to render professional services for the District’s Utility Master Plan – **Water and Wastewater (“Project”).**

3. TERMS.

3.1 Scope of Services and Term.

- 3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the District, all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply professional consulting services in connection with the development of a comprehensive **Water and Wastewater Utility Masterplan (“Services”).** The types of services to be provided are more particularly described in Exhibit A attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations. As described in Section 3.3, the District shall pay for such services in accordance with the Schedule of Charges set forth in Exhibit A.
- 3.1.2 Term. The term of this Agreement shall be from **October 2022 to November 2023,** unless earlier terminated as provided herein. The Parties may, by mutual, written consent, extend the term of this Agreement if necessary to complete the Project.

3.2 Responsibilities of Consultant.

- 3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means,

methods and details of performing the Services subject to the requirements of this Agreement and such directions and amendments from District as herein provided. The District retains Consultant on an independent contractor basis and not as an employee. No employee or agent of Consultant shall become an employee of District. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of the District and shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

- 3.2.2 Schedule of Services. Consultant shall perform its services in a prompt and timely manner within the term of this Agreement and shall commence performance upon receipt of written notice from the District to proceed ("Notice to Proceed") The Notice to Proceed shall set forth the date of commencement of work.
- 3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the District's approval.
- 3.2.4 Substitution of Key Personnel. Consultant has represented to the District that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence subject to the District's written approval. In the event that the District and Consultant cannot agree as to the substitution of key personnel, the District shall be entitled to terminate this Agreement for convenience. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the District, or who are determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the District. The key personnel for performance of this Agreement are as follows: Lucas Tipton.
- 3.2.5 District's Representative. The District hereby designates Engineering Manager Kate Nelson or her designee, to act as its representative for the performance of this Agreement ("District's Representative"). The District's Representative shall have the power to act on behalf of the District for all purposes under this Contract. Consultant shall not accept direction or orders from any person other than the District's Representative or her designee.
- 3.2.6 Consultant's Representative. Consultant hereby designates Lucas Tipton or his designee, to act as its representative for the performance of this Agreement ("Consultant's Representative"). Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his best skill and attention, and shall be responsible for all means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.
- 3.2.7 Coordination of Services. Consultant agrees to work closely with the District staff in the performance of Services and shall be available to the District's staff, consultants and other staff at all reasonable times.

- 3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of Nevada. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, including a Washoe County Business License, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the District, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the District, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project.
- 3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all applicable local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, and shall give all notices required by law. If required, Consultant shall assist District, as requested, in obtaining and maintaining all permits required of Consultant by federal, state and local regulatory agencies. Consultant shall be liable for all violations of local, state and federal laws, rules and regulations in connection with the Project and the Services. If the Consultant performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to the District, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold the District, its officials, directors, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.
- 3.2.10 Insurance.
- 3.2.10.1 Time for Compliance. Consultant shall not commence the Services under this Agreement until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. In addition, Consultant 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.
- 3.2.10.2 Minimum Requirements. Consultant shall, at its expense, procure and maintain for the duration of the Agreement insurance meeting the requirements set forth herein. Consultant shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Agreement. Such insurance shall meet at least the following minimum levels of coverage:
- (A) Minimum Limits of Insurance. Consultant shall maintain limits no less than: (1) *General Liability:* A minimum of \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance

or other form with general aggregate limit is used, either the general aggregate limit shall apply separately to this Agreement/location or the general aggregate limit shall be twice the required occurrence limit; (2) *Automobile Liability*: A minimum of \$1,000,000 combined single limit (each accident) for bodily injury and property damage; and (3) *Industrial Insurance*: Workers' Compensation limits as required by the Labor Code of the State of Nevada. Employer's Liability limits of \$1,000,000 per accident for bodily injury or disease; and (4) *Professional Liability/Errors and Omissions*: Consultant shall procure and maintain, and require its sub-consultants to procure and maintain, for a period of five (5) years following completion of the Services, professional liability/errors and omissions liability insurance appropriate to their profession. Such insurance shall be in an amount not less than \$1,000,000 per claim, and shall be endorsed to include contractual liability. "Covered Professional Services" as designated in the Professional Liability/Errors and Omissions policy must specifically include work performed under this Agreement.

Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. Any available coverage shall be provided to the parties required to be named as additional insured pursuant to this Agreement. Defense costs shall be payable in addition to the limits.

3.2.10.3 Insurance Endorsements. The insurance policies shall contain the following provisions, or Consultant shall provide endorsements on forms supplied or approved by the District to add the following provisions to the insurance policies:

- (A) Commercial General Liability. The commercial general liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, and agents shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, and agents, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, and agents shall be excess of the Consultant'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, and agents or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

- (B) Automobile Liability. The automobile liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, and agents 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 Consultant or for which the Consultant is responsible; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, and agents, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, and agents shall be excess of the Consultant'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, and agents or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

- (C) Industrial (Workers' Compensation and Employers Liability) Insurance. The insurer shall agree to waive all rights of subrogation against the District, its directors, officials, officers, employees, and agents for losses paid under the terms of the insurance policy which arise from work performed by the Consultant.
- (D) All Coverages. Each insurance policy required by this Agreement shall be endorsed to state that: (A) 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 (B) 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 directors, officials, officers, employees, and agents.

3.2.10.4 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 directors, officials, officers, employees, agents and volunteers.

3.2.10.5 Deductibles and Self-Insurance Retentions. Any deductibles or self-insured retentions must be declared to and approved by the District. Consultant 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 directors, officials, officers, employees, agents and volunteers; or (2) the Consultant shall procure a bond guaranteeing payment of losses and related investigation costs, claims and administrative and defense expenses.

3.2.10.6 Acceptability of Insurers. Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-V. The District in no way warrants that the above-required minimum insurer rating is sufficient to protect the Consultant from potential insurer insolvency.

3.2.10.7 Verification of Coverage. Consultant shall furnish the District with original certificates of insurance and endorsements effecting coverage required by this Agreement 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 provided by the District if requested. 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.

3.2.10.8 Subconsultants. Consultant shall not allow any subcontractors or subconsultants to commence work on any subcontract until they have provided evidence satisfactory to the District that they have secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors or subconsultants shall be endorsed to name the District as an additional insured using ISO form CG 20 38

04 13 or an endorsement providing the exact same coverage. If requested by Consultant, District may approve different scopes or minimum limits of insurance for particular subcontractors or subconsultants.

3.2.10.9 Compliance with Coverage Requirements. If at any time during the life of the Agreement, any policy of insurance required under this Agreement 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 Consultant or District will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, District may terminate this Agreement for cause.

3.2.11 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant 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.

3.3 Fees and Payments.

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement in accordance with the Schedule of Charges set forth in Exhibit A, attached hereto and incorporated herein by reference. The total compensation to be provided under this Agreement shall not exceed **Four Hundred Nine Thousand Dollars (\$409,000.00)** without written approval of District's Director of Public Works. Extra Work may be authorized, as described below; and if authorized, said Extra Work will be compensated at the rates and manner set forth in this Agreement.

3.3.2 Payment of Compensation. Consultant shall submit to District a monthly itemized invoice which indicates work completed and hours of Services rendered by Consultant. The invoice shall describe the amount of Services and supplies provided since the initial commencement date of Services under this Agreement, and since the start of the subsequent billing periods, through the date of the invoice. Invoices shall be sent to invoices@ivgid.org, with a copy to rlr@ivgid.org. Consultant shall include a Project Task Tracking Sheet with each invoice submitted. District shall, within thirty (30) days of receiving such invoice and Project Task Tracking Sheet, review the invoice and pay all approved charges thereon.

3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized under Exhibit A, or otherwise in writing by the District.

3.3.4 Extra Work. At any time during the term of this Agreement, the District may request that Consultant perform Extra Work. As used herein, "Extra Work" means any work which is determined by the District to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, Extra Work without written authorization from the District's Representative. Where Extra Work is deemed merited by the District, an amendment to the Agreement shall be prepared by the District and executed by both Parties before performance of such Extra Work, or the District will not be required to pay for the changes in the scope of work. Such amendment shall include the change in fee and/or time schedule associated with the Extra Work.

Amendments for Extra Work shall not render ineffective or invalidate unaffected portions of this Agreement.

3.4 Accounting Records.

3.4.1 Maintenance and Inspection. Consultant shall maintain accurate and complete books, documents, accounting records and other records pertaining to the Services for six (6) years (or longer as required by applicable law) from the date of final payment under this Agreement. Consultant shall make such records available to the District for inspection, audit, examination, reproduction, and copying at Consultant's offices at all reasonable times. However, if requested, Consultant shall furnish copies of said records at its expense to the District, within seven (7) business days of the request.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. The District may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to the District, and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause. Consultant shall not be entitled to payment for unperformed Services, and shall not be entitled to damages or compensation for termination of this Agreement by District except for the amounts authorized herein.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, the District may require Consultant to provide all finished or unfinished Documents and Data (defined below) and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such documents and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, the District may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective Parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

District

Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451
Attn: Kate Nelson, P.E.

Consultant

Farr West Engineering
5510 Longley Lane
Reno, Nevada 89511
Attn: Lucas Tipton

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the Party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data. All source code, reports, programs, manuals, disks, tapes, and any other material prepared by or worked upon by Consultant for the Services shall be the exclusive property of the District, and the District shall have the right to obtain from Consultant and to hold in District's name copyrights, trademark registrations, patents, or whatever protection Consultant may appropriate to the subject matter. Consultant shall provide District with all assistance reasonably required to perfect the rights in this subsection.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of the District, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use the District's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of the District.

3.5.4 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.5.5 Attorney's Fees. If either Party commences an action against the other Party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.5.6 Indemnification. To the fullest extent permitted by law, Consultant shall defend, indemnify and hold the District, its officials, officers, employees, , and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or relating to any negligence or willful misconduct of Consultant, its officials, officers, employees, agents, consultants, and contractors arising out of or in connection with the performance of the Services, the Project, or this Agreement, including without limitation the payment of all consequential damages, expert witness fees, and attorney's fees and other related costs and expenses. Consultant shall defend, at Consultant's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against District, its directors, officials, officers, employees, or agents. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, or agents, in any such suit, action or other legal proceeding. Consultant shall reimburse District and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided, including correction of errors and omissions. Consultant's obligation to indemnify shall not

be restricted to insurance proceeds, if any, received by the District, its directors, officials, officers, employees, agents or volunteers.

- 3.5.6.1 Design Professional. To the extent required by NRS 338.155, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, and agents free and harmless shall not include any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the employees, officers or agents of the District. Moreover, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, , and agents free and harmless from any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Consultant or the employees or agents of the Consultant which are based upon or arising out of the professional services of the Consultant. If the Consultant is adjudicated to be liable by a trier of fact, the trier of fact shall award reasonable attorney's fees and costs to be paid to the District, as reimbursement for the attorney's fees and costs incurred by the District in defending the action, by the Consultant in an amount which is proportionate to the liability of the Consultant. This Section shall only apply to the extent required by NRS 338.155 and shall not otherwise limit Consultant's obligation to defend, indemnify and hold the District harmless as required under Section 3.5.6.
- 3.5.7 Entire Agreement. This Agreement contains the entire Agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both Parties.
- 3.5.8 Governing Law. This Agreement shall be governed by the laws of the State of Nevada. Venue shall be in Washoe County.
- 3.5.9 Time of Essence. Time is of the essence for each and every provision of this Agreement.
- 3.5.10 District's Right to Employ Other Consultants. The District reserves right to employ other consultants in connection with this Project.
- 3.5.11 Successors and Assigns. This Agreement shall be binding on and shall inure to the benefit of the successors in interest, executors, administrators and assigns of each Party.
- 3.5.12 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the District. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.
- 3.5.13 Subcontracting. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of District. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.
- 3.5.14 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subcontractors of Consultant, except as otherwise specified in this Agreement. All

references to the District include its officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

- 3.5.15 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.
- 3.5.16 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.
- 3.5.17 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.
- 3.5.18 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.
- 3.5.22 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.
- 3.5.23 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.
- 3.5.24 Limitation of Liability. The District does not and will not waive and expressly reserves all available defenses and limitations contained in Chapter 41 of the Nevada Revised Statutes. Contract liability of both parties shall not be subject to punitive damages.
- 3.5.25 Non-Appropriations. The District may terminate this Agreement, effective immediately upon receipt of written notice on any date specified if for any reason the District's funding source is not appropriated or is withdrawn, limited, or impaired.
- 3.5.26 Compliance with Laws. Consultant 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 Project or the Services. Consultant shall not discriminate against any person on the grounds of race, color, creed, religion, sex, sexual orientation, gender identity or gender expression, age, disability, national origin or any other status protected under any applicable law. Consultant is not currently engaged in, and during the duration of the Agreement shall not engage in, a Boycott of Israel. The term "Boycott of Israel" has the meaning ascribed to that term in NRS 332.065. Consultant shall be responsible for all fines, penalties, and repayment of any State of Nevada or federal funds (including those that the District pays, becomes liable to pay, or becomes liable to repay) that may arise as a direct result of the Consultant's non-compliance with this subsection.
- 3.5.27 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant 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 Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, District shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of District, during the term of his or her service with District, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

OWNER:
INCLINE VILLAGE G. I. D.
Agreed to:

CONTRACTOR:
FARR WEST ENGINEERING
Agreed to:

By: _____
Brad B. Underwood, P. E.
Director of Public Works

By: _____
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

SCOPE OF
WORK

**Incline Village General Improvement District
Water and Sewer System Master Plan**

INTRODUCTION

To provide a comprehensive utility Master Plan (Plan) for the Water and Sewer systems operated and maintained by the Incline Village General Improvement District (IVGID). The Plan will assess all current system assets and identify future upgrades or repairs to support capital improvement project planning and budgeting. The assets studied will include, but may not be limited to:

Water: distribution system, booster pump stations, storage reservoirs, water intake, and surface water disinfection facility.

Sewer: gravity collection system, lift stations, water resource recovery facility, and effluent export infrastructure.

The phase and task breakdown for the project is designated as follows:

Design Services

- Task 1 – Project Management
- Task 2 – Preliminary Activities
- Task 3 – Risk and Condition Assessment
- Task 4 – Hydraulic Modeling
- Task 5 – 50% Master Plan
- Task 6 – 90% Master Plan
- Task 7 – Final Master Plan
- Task 8 – Subconsultants

DESIGN SERVICES

Task 1 – Project Management

Objective

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

Approach

Farr West will routinely review project progress and communicate project status on a regular basis. Communication will be through email and telephone, and at project coordination meetings with IVGID and Farr West staff. This task will include the following activities:

- Project administration includes scheduling maintenance, cost control, monthly invoicing, filing, resource allocation, subconsultant management, and routine communications.
- Conducting a project kick-off meeting with Farr West and IVGID staff.
- Team coordination, including conference calls and internal meetings.
- Monitoring changes to the scope, budget, or schedule and developing change management strategies with IVGID.

Deliverables

The following deliverables will be submitted under this task:

- Project schedule.
- Monthly status reports.

Assumptions

The following assumptions apply:

- Farr West project manager will hold monthly calls with IVGID project manager to review project schedule, budget, and overall project progress. 30 minutes per month has been allocated for these calls.
- Monthly reports will be provided with timely invoices.
- Project-related issues will be identified, communicated, and resolved.

Task 2 – Preliminary Activities

Objective

Conduct activities related to inspections and data collection so that work on subsequent tasks can commence.

Approach

The following approach applies:

- Site Visit 1 - Coordinate and attend a site visit of all water distribution and sewer collection system facilities with IVGID staff.
- Site Visit 2 - Coordinate and attend a site visit of all water and sewer treatment facilities and the effluent export infrastructure with IVGID staff.
- Prepare and issue a formal letter requesting all data to be provided by IVGID required to complete the Utility Master Plan.
- Conduct field surveying activities to collect any spatial or elevation data which is missing or requires confirmation from key utility facilities.

Deliverables

The following will be delivered under this task:

- Site visit meeting minutes
- Data request letter (.pdf)
- Field survey data (.dwg and .gdb format)

Assumptions

The following assumptions apply:

- Farr West staff will attend Site Visit 1 and will tour all water booster pump stations, storage tank facilities, and sewer pump stations.
- Farr West and DOWL staff will attend Site Visit 2 and will tour the water treatment facility, water resource recovery facility, and significant effluent export system facilities.
- Site visits will be conducted approximately one week apart and will require up to six (6) hours of IVGID staff time per visit.
- Multiple IVGID operations staff may need to attend each site visit.
- IVGID shall provide all data in an editable, digital format (word, excel, csv, etc.), if feasible.
- Farr West has budgeted for approximately 150 assets (sewer or water) to be surveyed.
- All subconsultant services provided as part of these activities will be invoiced under Task 8.

Task 3 – Condition Assessment

Objective

Develop a comprehensive condition and risk assessment outlining the water and sewer infrastructure to supplement the capital replacement planning and budget forecasting.

Approach

This task will include the following activities:

- Collection/Distribution Systems Condition Assessment
 - Collect and perform a quality control review of the PACP scoring of the sewer main CCTV provided by IVGID. Collect operator input on pipe and manhole conditions based on resource allocation to assets.
 - Collect operation and maintenance, and financial obligation data from IVGID regarding its efforts allocated to the water infrastructure.
 - Utilize the provided PACP pipe segment scoring for sewer, received water utility input, and infrastructure age/diameter/material to develop GIS mapping. Mapping will consist of multiple figures to present project area, structural and O&M scoring (as available and provided by IVGID).
 - Prepare condition scoring parameters specifically to the findings.

- Collection/Distribution System Risk Assessment
 - Develop consequence and likelihood categories and weighting factors based on Farr West recommendations and IVGID input.
 - Assemble consequence and likelihood scoring.
 - Utilize the final risk scoring to develop GIS mapping to support the risk assessment.
 - Prepare a draft technical memorandum and deliver to IVGID for review and comment.
 - Incorporate draft technical memorandum comments and prepare a final technical memorandum.
- Water Treatment / Disinfection Facility (WTP): Condition assessment of this facility will include the following:
 - Review of Last Three Years of Flows, Raw Water Quality and Treated Water Quality Data
 - Based on actual data available from SCADA, Excel or other tabular format data provided by IVGID, develop summary tables and charts for influent average daily flow, peak daily flow, pH, turbidity, and other influent testing parameters.
 - Facility Capacity Review: Compare recent historical flows to rated plant flow/treatment capacity.
 - Future Regulatory Outlook: Based on current treated water quality requirements and input from regulatory agency, provide assessment of future regulatory concerns and possible implications upon current treatment facility capabilities. We anticipate this effort will be limited to communications with the regulating authority and discussions with the agency as to any foreseeable drivers warranting future improvements in the treatment process performance.
 - Updated Process Flow Diagram: Review and update the facility process flow diagram to reflect the current unit processes and flow regime.
 - Unit Process Functional Objective Narrative and Key Design Criteria: Provide a summary of the unit process operational objectives and key design and performance criteria.
 - Inventory of Unit Processes (structures and equipment): Inventory each unit process to capture the equipment description, manufacturer, model, horsepower, voltage, rated flows and capacity, etc., and document condition, noted performance and operational issues, and structural conditions, as applicable.
 - Identification of Notable Deficiencies and Needed Improvements: As compared to established functional description and design criteria, observation of physical conditions and reported history of operation, identify the noted current or pending deficiencies and/or needs for improvements for each unit process.
 - Structural: Structural condition assessments will be based on observations from foot at the time of site visits. No structural analysis, destructive testing, dewatering, confined space entry or inspections requiring fall protection equipment is anticipated.
- Water Resource Recovery Facility (WRRF): Condition assessment of this facility will include the following:
 - Review the Last Three Years of Influent Flows and Loads and Effluent Water Quality Data:
 - Based on actual data available from SCADA, Excel or other tabular format data provided by IVGID, develop summary tables and charts for influent average daily flow, peak daily flow, max monthly flow, BOD, TSS, Ammonia, and other influent testing parameters.

- Based on actual data available, develop summary tables and charts for effluent average daily flow, peak daily flow, max monthly flow, BOD, TSS, Ammonia, and other effluent testing parameters.
- Facility Capacity Review: Compare recent historical flows to rated plant flow and organic treatment capacity.
- Discharge Permit Requirements, Future Regulatory Outlook: Based on current discharge permit and input from regulatory agency, provide assessment of future regulatory concerns and possible permit changes and implications upon current treatment facility capabilities. We anticipate this effort will be limited to communications with the discharge permit issuing authority and discussions with the agency as to any foreseeable drivers warranting future improvements in the treatment process performance.
- Updated Process Flow Diagram: Review and update the facility process flow diagram to reflect the current unit processes and flow regimes.
- Unit Process Functional Objective Narrative and Key Design Criteria: Provide a summary of the unit process operational objectives and key design and performance criteria, as compared to existing system and recent performance and challenges.
- Inventory of Unit Processes (structures and equipment): Inventory each unit process to capture the equipment description, manufacturer, model, horsepower, voltage, rated flows and capacity, etc., and document condition, noted performance and operational issues, and structural conditions, as applicable.
- Identification of Notable Deficiencies and Needed Improvements: As compared to established functional description and design criteria, observation of physical conditions and reported history of operation, identify the noted current or pending deficiencies and/or needs for improvements for each unit process.
- Structural: Structural condition assessments will be based on observations from foot at the time of site visits. No structural analysis, destructive testing, dewatering, confined space entry or inspections requiring fall protection equipment is anticipated.

Deliverables

The following deliverables will be submitted under this task:

- Water Distribution, Sewer Collection System, WTP, and WRRF Condition Assessment Technical Memorandums – Draft (.pdf copy)
- Water Distribution, Sewer System, WTP, and WRRF Condition Assessment Technical Memorandums – Final (.pdf copy)

Assumptions

The following assumptions apply:

- IVGID to provide:
 - NASSCO PACP scoring information of sewer linear infrastructure.
 - Condition perspectives from operations and maintenance for sewer and water infrastructure.
- Technical memorandum shall include
 - Condition assessment of water and sewer system.

- Risk assessment of water and sewer system.
- Recommendations for further data collection and subsequent phased efforts.
- Summary of rehabilitation technologies.
- Identify cost estimating for the various technologies.
- Proposed rehabilitation methods for sewer infrastructure assessed within this scope of work.
- Exclusions
 - Field inspections/testing nor condition scoring of water or sewer infrastructure.
 - Assessments of non-linear infrastructure.
 - Assessments of each segment of pipe, structure, nor asset. Condition and Risk assessments will include a higher-level generalization of data and IVGID provided information to consolidate focus of system.
- A risk analysis (including asset risk scoring) will not be provided for the Water Resource Recovery Facility or for the Water Treatment/Disinfection Facility.

Task 4 – Hydraulic Modeling

Objective

Build a representative hydraulic model for the water distribution and sewer collection systems so that estimates of system capacity and/or system deficiencies can be made.

Approach

This task will include the following activities:

- Review all system data provided by IVGID.
- Construct a sewer collection system hydraulic model using InfoSWMM® by Innovyze® from IVGID’s existing geodatabase.
- Construct a water distribution system hydraulic model using InfoWater PRO® by Innovyze® from IVGID’s existing geodatabase.
- Configure water demand scenarios (i.e. ADD, MDD, MDD+Fire, PHD) within the model. Farr West will create extended period simulations (EPS) for the ADD and MDD scenarios. Steady state simulations will be built for all scenarios.
- Calculate and allocate a 24-hour estimate of system-wide sewer flows.
- Calibrate water model to available SCADA and system monitoring data provided by IVGID (e.g., NTFPD fire hydrant testing records). Farr West will review operational and monitoring data, identify discrete time steps for calibration, compare modeled pressures and fire flows with field pressures and fire flows, identify portions of the model that do not represent existing field conditions, and adjust model parameters (e.g. C values for pipes).
- Calibrate sewer model to available flow records at sewer pump stations and/or the water resource recovery facility. The model will be calibrated to match daily flow totals to within 5 percent of actual records. No calibration to flow depth or flow velocity will be performed.
- Perform a capacity assessment on the sewer interceptors modeled. Remaining capacity shall be expressed in number of equivalent dwelling units (EDU) remaining.

Deliverables

The following deliverables will be submitted under this task:

- Water System Hydraulic Model (.aprx and .iwdb)
- Sewer System Hydraulic Model (.mxd and .isdb)

Assumptions

The following assumptions apply:

- Additional fire hydrant flow testing or sewer flow data collection will not be conducted as part of this scope of work.
- A calculation of inflow and infiltration (I/I) contributions to sewer flows is not provided under this scope of work.
- Separate ADWF volume and diurnal curve patterns for residential, industrial, and commercial use areas will not be prepared.
- Current customer database including APN, address and connection type (i.e. commercial, industrial) will be provided by IVGID.
- Farr West will allocate water demands and sewer loads based on the distance from asset (i.e. manhole, pipe) to the centroid of the customers parcel. Actual point of connection may vary from the hydraulic model.
- Farr West will evaluate remaining capacity against County criteria of 0.75 d/D. Farr West will use Manning's formula to determine the flow capacity at 0.75 d/D and evaluate against hydraulic model results for each flow scenario. Conversion of the difference between these two values into a number of EDUs will be the convention for presenting remaining capacity.
- In order to determine pipe invert elevations, Farr West will utilize the following data in order of priority: survey data provided as part of this SOW, GIS data, previous project survey data, field manhole dip information, and record drawings provided by IVGID.
- Pipe material and pipe age data is accurately presented in the existing utility GIS.
- The water system hydraulic model will include a scenario that evaluates the hydraulic impacts and infrastructure improvements needed to incorporate Crystal Bay water intake as an emergency connection.

Task 5 – 50% Master Plan

Objective

To prepare a draft Utility Master Plan for IVGID to review and issue comments.

Approach

This task will include the following activities:

- Prepare a draft master plan for the water distribution and sewer collection systems owned and maintained by IVGID.
- Water Treatment Plant and WRRF: The proposed extent and focus of the Master Planning for the water treatment plant and water resource recovery facility includes the following:

- Provide a summary and general prioritization of the deficiencies noted in the respective facility condition assessments.
- Provide a list of capital improvements recommended to address the noted deficiencies for completion within the next 1 to 10 years. Those improvements related to repair and replacement of existing equipment will include Class 5 Opinion of Probable Cost (OPC) for equipment, materials, and labor for completion of the improvements.
- More significant capital improvement needs and 11-20 year improvement recommendations will include a single conceptual solution and associated OPC. The conceptual solution will include a general description of the site, structure and mechanical requirements and the operations and maintenance requirements. No detailed alternatives analysis of multiple options will be included with detailed descriptions and alternatives costs at this proposed level of master planning. As appropriate, these larger capital improvements will include recommendations for more detailed evaluation that would include detailed alternatives evaluation of available processes, solutions, and equipment applications to facilitate IVGID selection of a preferred option and an implementation and funding plan.
- Conduct a one and one half (1.5) hour virtual meeting prior to delivering the 50% draft Master Plan to discuss the analysis and key findings presented in the Master Plan.
- Conduct a two-hour (2) workshop at the IVGID facility to review the District’s comments on the draft Master Plan(s)

Deliverables

The following deliverables will be submitted under this task:

- Water System Master Plan – Draft (.pdf copy)
- Sewer System Master Plan – Draft (.pdf copy)

Assumptions

The following assumptions apply:

- The proposed table of contents for the Water System Master Plan is:
 - Executive Summary
 - Introduction
 - Chapter 1: Current and Future Water Demands
 - Chapter 2: Condition Assessment and Risk Analysis
 - Chapter 3: Distribution System Overview and Capacity Analysis
 - Chapter 4: Water Treatment Facility
 - Chapter 5: Capital Improvement Program
- The proposed table of contents for the Sewer System Master Plan is:
 - Executive Summary
 - Introduction
 - Chapter 1: Current and Future Sewer Flows
 - Chapter 2: Condition Assessment and Risk Analysis
 - Chapter 3: Collection System Overview and Capacity Analysis
 - Chapter 4: Water Resource Recovery Facility
 - Chapter 5: Effluent Export System
 - Chapter 6: Capital Improvement Program

- The master plan will evaluate the operational impacts and infrastructure improvements needed to incorporate Crystal Bay water intake as an emergency connection.
- The CIP will contain class 5 opinions of probable cost according to AACE international methodology.
- 50% draft workshop will be held at IVGID offices and will last approximately two (2) hours.
- All subconsultant services provided as part of these activities will be invoiced under Task 8.

Task 6 – 90% Master Plan

Objective

Update the draft Utility Master Plan based on 50% review comments and issue to IVGID for a subsequent review.

Approach

This task will include the following activities:

- Update the draft master plan for the water and sewer system infrastructure based on the 50% comments.
- Conduct a one-hour virtual meeting prior to delivering the 90% draft Master Plan to discuss the updated information and findings of the Master Plan.
- Conduct a two-hour workshop at the IVGID facility to review the District’s comments on the 90% Master Plan(s)

Deliverables

The following deliverables will be submitted under this task:

- Comment resolution letter
- Water System Master Plan – Draft (1 bound + 1 .pdf copy)
- Sewer System Master Plan – Draft (1 bound + 1 .pdf copy)

Assumptions

The following assumptions apply:

- The proposed table of contents for all plans will be the same as for the 50% Master Plan.
- The CIP will contain class 5 opinions of probable cost according to AACE international methodology.
- The 90% draft workshop will be held at IVGID offices and will last approximately two (2) hours.
- All subconsultant services provided as part of these activities will be invoiced under Task 8.

Task 7 – Final Master Plan

Objective

Update the draft Utility Master Plan based on 90% review comments and issue to IVGID for adoption.

Approach

This task will include the following activities:

- Update the draft master plan for the water and sewer system infrastructure based on the 90% comments.
- Conduct a one-hour workshop at the IVGID facility to discuss the outline for the presentation to the Board of Trustees.
- Conduct two additional one-hour virtual meetings to rehearse the Board of Trustees presentation.

Deliverables

The following deliverables will be submitted under this task:

- Comment resolution letter
- Water System Master Plan – Final (5 bound + 1 .pdf copy)
- Sewer System Master Plan – Final (5 bound + 1 .pdf copy)
- PowerPoint presentation – Draft
- PowerPoint presentation - Final

Assumptions

The following assumptions apply:

- The proposed table of contents for all plans will be the same as for the previous Master Plan drafts.
- The CIP will contain class 5 opinions of probable cost according to AACE international methodology.
- The draft Board of Trustees presentation workshop will be held at IVGID offices and will last approximately one (1) hour.
- The Board of Trustees presentation will be held in person and will last approximately one (1) hour.
- All subconsultant services provided as part of these activities will be invoiced under Task 8.

Task 8 – Subconsultants

Objective

To provide professional services related to the Water Treatment Facility and the Water Resource Recovery Facility analysis.

Approach

This task will include the following activities:

- Services detailed in tasks 2, 3, 5, 6, and 7 provided by DOWL.

- Farr West services associated with subconsultant coordination.

Deliverables

All deliverables by subconsultants will be provided as part of tasks 2, 3, 5, 6, and 7.

Assumptions

The following assumptions apply:

- Subconsultant staff will attend one or both site visits in person.
- Subconsultant staff will attend all other workshops and meetings via a virtual platform (i.e., Teams)

SCHEDULE

Notice to Proceed:	October 12, 2022
Kickoff Meeting:	November 9, 2022
Site Visit 1:	November 16, 2022
Site Visit 2:	November 30, 2022
50% Master Plan Deliverable:	June 16, 2023
50% Master Plan Workshop:	July 7, 2023
90% Master Plan Deliverable:	August 23, 2023
90% Master Plan Workshop:	September 13, 2023
Final Master Plan Deliverable:	October 11, 2023
Board of Trustees Presentation:	November 8, 2023

BUDGET

Task 1	Project Management	\$13,000
Task 2	Preliminary Activities	\$38,000
Task 3	Risk + Condition Assessment	\$72,000
Task 4	Hydraulic Modeling	\$52,000
Task 5	50% Master Plan	\$45,000
Task 6	90% Master Plan	\$17,000
Task 7	Final Master Plan	\$20,000
Task 8	Subconsultants	\$152,000
	TOTAL:	\$409,000

ENGINEER'S RATE SCHEDULE

Title	Hourly Rate	Title	Hourly Rate
Principal Engineer	\$189	Project Coordinator	\$105
Senior Engineer II	\$182	Project Assistant I	\$80
Senior Engineer	\$170	Admin IV	\$110
Engineer IV	\$150	Admin III	\$95
Engineer III	\$140	Admin II	\$85
Engineer II	\$130	Admin I	\$75
Engineer I	\$120	Intern	\$50
Engineer in Training II	\$108	GIS Analyst II	\$150
Engineer in Training I	\$100	GIS Analyst I	\$125
Senior Electrical Engineer	\$170	GIS Specialist	\$110
Electrical Engineer III	\$150	GIS Technician II	\$100
Electrical Engineer II	\$140	GIS Technician I	\$90
Electrical Engineer I	\$130	Water Resource Specialist	\$150
Electrical and Control Engineer in Training	\$125	Water Rights Specialist II	\$140
Electrical Engineer in Training II	\$120	Water Rights Specialist I	\$115
Electrical Engineer in Training I	\$110	Water Rights Technician III	\$100
Senior Hydrogeologist	\$176	Water Rights Technician II	\$90
Hydrogeologist II	\$125	Water Rights Technician I	\$80
Hydrogeologist I	\$110	Regulatory & Env. Specialist	\$110
Construction Inspector III	\$125	Professional Surveyor II	\$155
Construction Inspector II	\$120	Professional Surveyor I	\$145
Construction Inspector I	\$110	Senior Survey Technician	\$135
Designer III	\$130	Survey Technician III	\$125
Designer II	\$115	Survey Technician II	\$115
Designer I	\$115	Survey Technician I	\$100
Proposal Specialist	\$85	1 Man Survey Crew	\$160
		2 Man Survey Crew	\$270

Other Fees and Charges:

1. All direct project expenses, including subconsultants, will be billed at actual cost plus 15%.
2. An overtime surcharge of 25% will be applied to the hourly rates of non-salaried employees for authorized overtime work.
3. Different survey and construction inspection labor rates will apply on prevailing wage projects. Rates for prevailing wage projects will be provided on a case by case basis.



Project Summary

Project Number:	2097DI2202
Title:	Utility Infrastructure Masterplan
Project Type:	J - Capital Improvement - Expense
Division:	97 - Public Works Shared
Budget Year:	2023
Finance Options:	
Asset Type:	DI - Distribution Infrastructure
Active:	Yes

Project Description			
Preparation of a complete Utility Infrastructure Masterplan to include water and sewer treatment, distribution and collection. Plan will investigate conditions of facilities, infrastructure, SCADA Systems , mechanical and electrical systems and provide recommendations for repair/replacement over the next 20-year period.			
Project Internal Staff			
Engineering Department, Utility Superintendent, Utility Maintenance Specialist			
Project Justification			
There has not been a total Utility Infrastructure Masterplan completed for IVGID for some time. A full investigation of the complete condition of the system is good practice to ensure the reliability of all systems.			
Forecast			
Budget Year	Total Expense	Total Revenue	Difference
2023			
Consultant Services	475,000	0	475,000
Internal Staff	25,000	0	25,000
Year Total	500,000	0	500,000
	500,000	0	500,000
			Consultant Services \$409,000 Contingency \$ 39,621 Internal Staff \$ 51,379 Year Total \$500,000
Year Identified	Start Date	Est. Completion Date	Manager
2022	Jul 1, 2022	Jun 30, 2024 Nov. 2023	Engineering Manager
			Project Partner

MEMORANDUM

TO: Board of Trustees

FROM: Michaela Tonking
Treasurer, Board of Trustees

THROUGH: Indra Winqest
District General Manager

SUBJECT: Review, discuss, and possibly approve issuing refunds/credits to four (4) charity groups – St. Francis (Knights of Columbus), Hospital Auxiliary, Kids & Horses, and Tahoe Children’s Fund – who held golf events at the Championship Golf Course this fiscal year in the amount of \$2,290 each or a total of \$9,160.

DATE: September 26, 2022

I. RECOMMENDATION

That the Board of Trustees make a motion to approve issuing refunds/credits to four (4) charity groups – St. Francis (Knights of Columbus), Hospital Auxiliary, Kids & Horses, and Tahoe Children’s Fund – who held golf events this fiscal year in the amount of \$2,190 each or a total of \$9,160.

II. BACKGROUND

At the March 30, 2022 Board of Trustees meeting, a recommendation was made by Staff to increase the charity golf event rates to \$4,290 at the Championship Golf Course and \$2,310 at the Mountain Golf Course. The Board of Trustees accepted this recommendation and adopted those rates. The proposed rates took effect immediately following approval.

Four (4) community charity groups had reserved their dates for their respective charity events. While Staff did their best to make it clear, when the dates were reserved, that the Board of Trustees was going to be reviewing the charity golf event rates and that they could increase, most charities were unprepared for the significance of the increases. The Championship Golf Course went from, in 2021, \$2,000 to, in 2022, \$4,290. The Mountain Golf Course went from, in 2021, \$1,000 to, in 2022, \$2,310.

Review, discuss, and possibly approve issuing -2-
Refunds/credits to four (4) charity groups – St. Francis
(Knights of Columbus), Hospital Auxiliary, Kids
& Horses, and Tahoe Children’s Fund – who held
golf events at the Championship Golf Course this
fiscal year in the amount of \$2,290 each or a total of \$9,160.

September 28, 2022

III. FINANCIAL IMPACT AND BUDGET

The golf budget will be the source of payment for each refund. There will be three (3) refunds issued, if this item is approved, and those will be to Hospital Auxiliary, Kids & Horses, and Tahoe Children’s Fund. St. Francis was asked to hold off on their remittance until after this agenda item was heard and if this item is passed, they will remit the lower rate (\$2,000).

IV. ALTERNATIVES

Not approve the recommendation as presented.

Split the difference in the amount of refunds/credit.

Come up with some other amount of refunds/credit.

V. COMMENTS

For transparency, Board Chairman Tim Callicrate is a paid piano player for St. Francis Church and is also a member of the Knights of Columbus but hasn’t participated within this group for over six (6) years.

References:

Link to the March 30, 2022 Golf Rates General Business Item:
<https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2. - Golf Rates.pdf>

Link to the meeting minutes of March 30, 2022; item discussion begins on page 14

[https://www.yourtahoeplace.com/uploads/pdf-ivgid/J. - Meeting Minutes -
_March 30 2022.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/J. - Meeting Minutes - March 30 2022.pdf)

Attachments:

Payment of Charity Rate (3) Receipts - Hospital Auxiliary, Kids & Horses, and Tahoe Children’s Fund

GLOBAL SALES RECEIPT
Championship Golf Course

Clerk: TLC2

Date: 09/15/2022 @ 12:04 pm

H/H: Golf From the Heart 2022 Hospital Auxilary

H/H #: 57439

Total New Fees	0.00
Discount Applied	0.00
Total Due	0.00

Total Fees Paid	0.00
Credits Added	4,290.00
Total Paid	4,290.00

Household Balance Information

Overall Credit Balance Available	4,290.00
Overall Balance Due	0.00

Receipt # 2557665

051

GLOBAL SALES RECEIPT
Championship Golf Course

Clerk: TLC2

Date: 05/31/2022 @ 1:27 pm

H/H: Kids and Horses 2022.06.06.

H/H #: 55689

Total New Fees	0.00
Discount Applied	0.00
Total Due	0.00

Total Fees Paid	0.00
Credits Added	4,290.00
Total Paid	4,290.00

Household Balance Information

Overall Credit Balance Available	4,290.00
Overall Balance Due	0.00

Receipt # 2293987

052

POS SALES RECEIPT**Championship Golf Course**

Clerk: TLC

Date: 06/05/2022 @ 3:00 pm

H/H: 2022.06.05. Tahoe Connection for Families

H/H #: 55702

2022.06.05. Tahoe Connection for Families

Description	Ext Price
CH-CHARITY Daily Green Fee	4,230.18
71 @ \$59.58	
CH-CHARITY Daily Green Fee	59.82
<hr/>	
Total New Fees	0.00
Discount Applied	0.00
Old Balances Included	4,290.00
Total Due	4,290.00
<hr/>	
Total Fees Paid	4,290.00
Total Paid	4,290.00

Household Balance Information

Overall Credit Balance Available	0.00
Overall Balance Due	0.00

Payment of: 4,290.00 Made By: Credit
Balance (Payee: 2022.06.05 Tahoe's
Connection for Families)

Receipt # 2301097

053

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

FROM: Brad Underwood, PE
Director of Public Works

SUBJECT: Review, discuss and possibly authorize IVGID Director of Public Works or his designee to direct, via a Work Order, Granite Construction to obtain competitive bids for approximately 8,000 lineal feet of pipeline materials for the Effluent Pipeline Project, Project: 2524SS1010 – Fund: Utilities; Division: Sewer and to bring those competitive bids to the IVGID Director of Public Works or his designee for review and future recommendation to the IVGID Board of Trustees for purchase

STRATEGIC

PLAN REFERENCE: Long Range Principle #5 – Assets and Infrastructure

DATE: October 12, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to authorize IVGID Director of Public Works or his designee to direct, via a Work Order, Granite Construction to obtain competitive bids for approximately 8,000 lineal feet of pipeline materials for the Effluent Pipeline Project, Project: 2524SS1010 – Fund: Utilities; Division: Sewer and to bring those competitive bids to the IVGID Director of Public Works or his designee for review and future recommendation to the IVGID Board of Trustees for purchase

II. BACKGROUND

Public Works Staff is making plans to begin construction of approximately 8,000 lineal feet of pipeline replacement for the Effluent Pipeline Project. The target start of work is targeted for May 2023 at the beginning of the Tahoe Basin construction season. This will be the initial construction of this multi-year project

to replace approximately 6 miles of the 50 year old pipeline that has reached the end of its useful life. There is an urgent need to begin the construction early in the 2023 construction season as there is approximately 2,000 lineal feet of effluent pipeline in conflict with a current NDOT project near Marlette Creek. This portion of the construction is targeted for completion by early July 2023 to prevent further delays to the existing NDOT contract.

Granite Construction is in contract with the District as the Construction Manager At Risk (CMAR) on the Effluent Pipeline project and has been working alongside PW staff and the design consultant (HDR) during the design process. Therefore, staff recommends that the board provide authorization for Granite Construction to order and procure all necessary pipeline material in advance of a construction contract to avoid cost escalation and schedule delays. Recent market volatility has caused the fabrication and lead times for these materials to increase from “off the shelf” to six months or more depending on the size and specification of pipe. It is appropriate for Granite to order the pipeline material for the following reasons:

1. Procuring construction materials is something Granite Construction does regularly on projects that they construct.
2. Granite Construction will be responsible for securely storing the material at a mutually agreed upon location, or can negotiate on-time deliveries.
3. Granite Construction will be responsible for the condition of the material.
4. Granite Construction will be responsible to ensure all materials are ordered and available for construction.

There will be a cost markup by Granite Construction for the pipeline material purchase. This is standard practice within the industry and the material markup would also apply if the materials were to be ordered as part of the overall construction contract.

Granite Construction will solicit competitive bids through advertisement, and include in their bid package the necessary documentation to meet the requirements of Federal Funding such as Buy America required for certain materials. IVGID must comply with Federal funding requirements to receive the State Revolving Fund loans and USACE grants currently being pursued by IVGID staff. It is anticipated that the bidding period, once advertised will be 21 days. The bids will be reviewed by Granite and PW staff and a collective recommendation will be developed. Staff anticipates returning to the Board for potential award of contract late November or early December 2022.

III. BID RESULTS

There are no bid results for this item at this time. Once Granite Construction receives bids, the bids will be reviewed by both Granite and PW staff. Public Works staff will place on a future Board meeting agenda to recommend approval for procurement of pipeline materials for the Effluent Pipeline Project.

IV. FINANCIAL IMPACT AND BUDGET

There is no current fiscal impact associated with this item. However, it is anticipated the purchase order for pipeline materials will be between \$1.5 million to \$2 million. There are currently enough funds in the Effluent Pipeline project budget to cover the cost of this procurement.

V. ALTERNATIVES

There is no alternative proposed, as not purchasing the materials early would delay the beginning of construction. Delaying the beginning of construction could have a negative impact on the NDOT project currently under contract where the IVGID Effluent Pipeline is in direct conflict with their work.

VI. STRATEGIC PLAN REFERENCE(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.

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District's workforce.

VII. 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.

Attachment:

Effluent Pipeline Project CIP Data Sheet
Pipeline Procurement Location Map



Project Summary

Project Number:	2524SS1010
Title:	Effluent Pipeline Project
Project Type:	B - Major Projects - Existing Facilities
Division:	24 - Transmission
Budget Year:	2023
Finance Options:	
Asset Type:	SS - Sewer System
Active:	Yes

Project Description

The Effluent Pipeline Project will be a multi-year pipe replacement project. The priority is to replace all of the remaining Segment 2 pipeline as defined in "Export Pipeline Preliminary Design report" by HDR, dated February 22, 2022, presented to the Board on March 1, 2022. Approximately 30,000 linear feet from Spooner Pump station to the start of Segment 3 (replaced in 2007 & 2008) and approximately 1.5 miles from Hwy50 intersection. The project timeline is to accomplish this over multiple construction seasons. The replacement of Segment 2 is anticipated to require three to five construction seasons.

Project Internal Staff

The engineering division will support this project. Outside consultants will be used for design and management. The project will be publicly advertised in accordance with NRS 338.

Project Justification

The District currently owns, operates and maintains a 21-mile pipeline that exports treated wastewater effluent out of the Lake Tahoe Basin. This pipeline was installed in 1970 as part of the regional effort to protect Lake Tahoe's water quality by requiring all wastewater effluent to be exported out of the basin. Various repair projects have previously replaced many sections of the effluent pipeline; Segment 2 is the original welded steel, high-pressure discharge pipe exiting the pump station and remaining low pressure jointed steel transmission pipeline within the Tahoe Basin running south towards Spooner Summit. A condition assessment completed on Segments 2 and 3 confirmed pipe deficiencies throughout Segment 2 and ongoing pipeline failures/leaks are increasing in frequency. The pipeline has exceeded its design life and is failing structurally and urgently requires replacement.

Forecast				
Budget Year	Total Expense	Total Revenue	Difference	
2023				
External Design and CMAR Services	500,000	0	500,000	
Internal Design and Construction Mgmt support	175,000	0	175,000	
Phase I Construction Costs	9,225,000	0	9,225,000	
Project Start-up Permitting	100,000	0	100,000	
Year Total	10,000,000	0	10,000,000	
2024				
Internal Construction & Project Management	115,000	0	115,000	
Permitting and Compliance	30,000	0	30,000	
Project Design and Construction Costs	9,855,000	0	9,855,000	
Year Total	10,000,000	0	10,000,000	
2025				
Internal Construction & Project Management	130,000	0	130,000	
Permitting and Compliance	30,000	0	30,000	
Project Design and Construction Costs	9,840,000	0	9,840,000	
Year Total	10,000,000	0	10,000,000	
2026				
Internal Construction & Project Management	145,000	0	145,000	
Permitting, Compliance and Restoration @ Project Close-out	55,000	0	55,000	
Project Design and Construction Costs	9,800,000	0	9,800,000	
Year Total	10,000,000	0	10,000,000	
	40,000,000	0	40,000,000	
Year Identified	Start Date	Est. Completion Date	Manager	Project Partner
2012	Jul 1, 2020	Jun 30, 2025	Engineering Manager	

Effluent Export Pipeline Material Order - Initial 8,000LF Pipeline Location Map

