

# NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **December 8, 2021** via Livestream/Zoom.

Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to [info@ivgid.org](mailto:info@ivgid.org) by 4:00 p.m. on December 8, 2021) or 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>.

**In addition, if a member of the public wishes to hear, observe, participate in and provide public comment at the meeting, using Livestream/Zoom, they may do so by coming to the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada. In accordance with the Governor's Emergency Directive, all those in attendance will be required to wear a mask. Thank you, in advance, for your compliance. A notification of this attendance would be greatly appreciated by telephoning the District Clerk at (775) 832-1207 or sending an e-mail to [info@ivgid.org](mailto:info@ivgid.org). We appreciate your help with this process. (Reference is made to Assembly No. 253)**

- 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. DISTRICT GENERAL MANAGER UPDATE (for possible action) – **pages 3 - 13**
- F. REVIEW OF THE LONG RANGE CALENDAR (for possible action) – **page 14**
- G. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.
  - 1. Treasurers Report – Requesting Trustee: Treasurer Michaela Tonking
    - A. Payment of Bills (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy) – **page 15**
  - 2. Director of Golf/Community Services Darren Howard: Verbal wrap up of the 2020/2021 golf season at the Championship and Mountain Golf Courses – **pages 16 - 35**
  - 3. A. 1<sup>st</sup> Quarter Budget Update FY2021/2022 – Director of Finance Paul Navazio – **pages 36 - 79**
    - B. 1<sup>st</sup> Quarter Popular Report FY2021/2022 – Director of Finance Paul Navazio – **pages 80 - 86**
- H. CONSENT CALENDAR (for possible action) (In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the Consent Calendar and that the matter shall be removed

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## 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 December 8, 2021 - Page 2

and addressed in the General Business section of the meeting. A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.)

1. Review, discuss and possibly approve an Additional Services Amendment to the Professional Services Contract for Public Utility Rate Study for Provision of Water and Sewer Services; Vendor: HDR Engineering, Inc.; Amount: \$0; Fund 200 (Utilities) (Requesting Staff Member: Engineering Manager Kate Nelson) – **pages 87 - 91**
2. Review, discuss, and approve updated template services agreements (Requesting Staff Member: District General Counsel Joshua Nelson) – **pages 92 - 181**

## I. GENERAL BUSINESS (*for possible action*)

1. Review, discuss, and possibly authorize or approve Change Orders #3, #4 and #5 for the Mountain Golf Course Cart Path Replacement Phase I Project - 3241LI2001 - Fund: Community Services; Division: Mountain Golf; Vendor: F.W. Carson; total amount \$65,745.12 (Requesting Staff Member: Engineering Manager Kate Nelson) – **pages 182 - 213**
2. Review, discuss and provide direction on possible revisions to Board Policy 15.1.0 – Audit Committee (Requesting Trustee: Trustee Michaela Tonking) – **pages 214 - 227**
3. Review, discuss, and provide direction regarding updates to IVGID personnel, facility use, and contribution policies related to Dillon's Rule (Requesting Staff Member: District General Counsel Joshua Nelson) – **pages 228 - 259**
4. Review, discuss and possibly elect Board Officers for Calendar Year 2022 – Effective January 1, 2022 – **page 260**

## J. MEETING MINUTES (*for possible action*)

1. Meeting Minutes of November 3, 2021 – **pages 261 - 379**
2. Meeting Minutes of November 22, 2021 – **pages 380 - 396**

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

## L. ADJOURNMENT (*for possible action*)

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### CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, December 3, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of December 8, 2021) 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](http://www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas))
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: [sah@ivgid.org](mailto:sah@ivgid.org)/phone # 775-832-1207)

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**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](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas".*

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of December 8, 2021

**DATE:** December 2, 2021

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

<b>ACTION ITEM</b>	<b>TARGET DATE COMPLETION</b>	<b>RESPONSIBLE PARTY</b>	<b>STATUS</b>
Effluent Pond Lining Project	90% Design Documents anticipated end-January 2022	GM Winqest/Director PW Underwood/Trustee Dent	RCI has submitted the 401 and 404 environmental permit applications required by the Army Corps, NDEP and TRPA. IVGID, RCI and Exline & Co. are working with TRPA regarding the issue of 1b SEZ coverage that maybe required to facilitate the construction of the pond project. An on-site meeting is to be held on 12/16/2021.
Effluent Pipeline Project	Phase I ongoing	GM Winqest/ Director PW Underwood/Trustee Dent	HDR has performed the surge analysis on the pipeline and design team is evaluating probable material/construction methods throughout the entire alignment.
Burnt Cedar Pool Project	Completion Date scheduled for May 2022	Engineering Manager Nelson/GM Winqest	Contractor has secured the site for winter. Concrete pool deck is being delayed to next spring due to weather and concrete availability. See additional detail information and updated schedule provided by CORE.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
<p><b><u>Internal Controls Project(s)</u></b>                      Review of Internal Control Policies and Procedures</p>	<p>Ongoing</p>	<p>Director of Finance Navazio</p>	<p>Staff continues to make progress in implementing contract management and change order process improvements; procurement card authorizations updated; reviewing internal controls with external auditors. Next update to Audit Committee January 2022.</p>
<p>Consultant review of four (4) Accounting Practices – Moss Adams 2</p>	<p>Completed</p>	<p>GM Winquest/Director of Finance Navazio/Audit Committee</p>	<p>Final Report by Moss Adams presented at the 1/28/21 BOT meeting. Next steps include updating Board capitalization policy – updated draft presented for discussion at 9/30 BOT mtg. Recommended Capitalization Policy has been reviewed by Moss Adams and scheduled for BOT approval Dec./Jan.</p>
<p>Project &amp; Contract Consultant Review - Moss Adams 1</p>	<p>Ongoing Implementation of Recommendations</p>	<p>GM Winquest/Director of Finance Navazio</p>	<p>Final Moss Adams report presented at BOT meeting held on 1/13/21. Implementation plan for management responses presented at 3/10 BOT mtg.</p>
<p>Review of Board Policies re Budget and Fiscal Management                       Capitalization (8.1 / 9.1)                      Fund Balance / Reserves (7.1)                      Capital Program (12.1 / 13.1)</p>	<p>Fall/Winter 2021                       Draft Moss Adams report due 11/21; final report to BOT 1/12/22.</p>	<p>Director of Finance Navazio</p>	<p>Draft updates to Capitalization and Reserve policies completed; engaged Moss Adams to review and update Capital Program Planning and Budgeting policies – as well as peer review of capitalization policy. Final report scheduled for BOT 1/12/22.</p>
<p>2020-21 Annual Audit</p>	<p>December 2021</p>	<p>Audit Committee / Director of Finance/Controller</p>	<p>Ongoing – per audit work plan schedule: Audit Committee (AC) reviewed draft report 11/17/21. Final report schedule for AC on 12/8 and BOT 12/14.</p>

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Ordinance 7 GM Advisory Committee	Winter 2021	GM Winquest/Board Chairman Callicrate	Three Community Forums took place May 13 & 19, 2021. Parcel Owner Survey was active from July 1 – July 26 <sup>th</sup> , 2021. Over 2,300 completed surveys were received. Formal recommendations currently being drafted. Next scheduled meeting will be mid-December. Recommendations expected to be delivered to the Board of Trustees in January 2022.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winquest	Update pending
Utilities Performance/Asset Management Review	Final Report Received	GM Winquest/Board	Staff working on implementation plan based on priority recommendations.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	USFS has transitioned the request to the formal review process. IVGID Staff is working to schedule community outreach to neighboring residents and larger community.
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winquest/ Director PW Underwood	Laura Whitney (USACE) shared new model agreements. Agreements have been reviewed by legal. IVGID Staff is working closely with Laura Whitney to provide necessary input for the agreement and required documentation. Target for having agreement for Pond Lining in place by January 2022.
Utility Rate Study	Winter 2021-22	Director of Finance Navazio/Director of PW Underwood	HDR currently performing their work. Initial Board discussion on 11/10

**Diamond Peak Ski Resort Update**

The Ski Area has been preparing for the upcoming 2021/2022 season since the closure on April 18, 2021. During the last 227 calendar days, Staff has performed essential budgeted

maintenance tasks across all areas of the operation including building facilities, ski lifts, snowmaking facilities, grooming machines and over the snow and rolling fleet vehicles. All of our seasonally employed managers have returned for the upcoming season and have been working on pre-opening tasks. The entire Human Resources Department, including the Ski Area management team, has been committed to our most important task which involves hiring seasonal front line staff to be able to operate the ski area as the community would expect their ski area to operate. To date, we have attended several local and regional recruiting fairs, conducted two at Diamond Peak and have been using several hiring techniques to assist in the task. Currently, we have been successful with recruiting staff members in a few of the departments where as others are still actively recruiting to fill positions needed to operate.

The Slope Maintenance Department has recruited well with a mix of new and returning Staff. The Staff has been trained and has been actively working since the start of our snowmaking season which began on November 1, 2021. Nearly all of the 2 + feet of snow that fell on October 25, 2021 has melted due to the unseasonably warm temperatures. To date, snowmaking operations have not been very productive as compared to previous November's although we have been very aggressive and not missing any chance to make snow regardless how marginal temperatures have been.

Diamond Peak's planned opening date has been Thursday December 9, 2021; we will continue to evaluate our snowmaking progress and provide updates on the opening date to the District General Manager as well as our Board of Trustees and on our web site at [diamondpeak.com](http://diamondpeak.com). Please feel free to contact Mike Bandelin ([mlb@ivgid.org](mailto:mlb@ivgid.org)) if you would like more information related to Diamond Peak.

### **Recreation Center Pool Repair update**

On November 6, 2021 a flange, that is attached directly to the Recreation Center pool filter, experienced a major failure. It was determined by Buildings Superintendent Justin Bluhm that the cracked flange could not be repaired in-house. The repair required hiring a pool contractor from Concord, California to install the specialized part which was available only from the pool filter manufacturer in Rhode Island. It was determined that the pool would have to be closed for a minimum of three to four weeks.

On November 7, 2021, Buildings Staff connected with the specialty contractor who was the same contractor he had been working with for a pending pool filter sand replacement project, planned for summer 2022. The pool filter unit had to be opened for both repairs, making completion of both projects a wise logistic and financial decision. Upon approval, Buildings Staff scheduled the repair for the contractor's earliest date - November 30, 2021.

The contracted project was completed on December 1, 2021 for approximately \$12,000. Additionally, utilizing our in-house pipeline crew and pump truck to remove the sand, provided a significant savings for the District (Public Works Interco billing is pending but is estimated at \$1,500.00).

At present, the team is working towards reopening the pool by bringing the temperature up to 82 degrees at an estimate of 4 degrees per day. As of today, December 2, 2021, the temperature is 67 degrees. Our anticipated reopening date is Monday, December 6, 2021, exactly one month from the pool filter flange failure.

### **Third Party Legal Review of the Beach Deed and Ordinance 7**

Twelve legal firms were contacted and sent a request for proposal for the above work. Five firms said they were going to propose and three firms submitted proposals. The review team of Trustee Sara Schmitz, District General Manager Indra Winquest and District General Counsel Joshua Nelson met during the week of November 22 to review the submitted proposals, agreed to interview all three submittals and said interviews were conducted via Zoom the week of November 29<sup>th</sup>. Community member and member of the General Manager's Ordinance 7 Committee Diane Becker participated as an interview panel member. Following the interviews, the review team unanimously agreed to the selection of a firm. The two non-successful firms were advised of the decision and thanked for their proposals. The successful firm has been contacted and Staff is working through the contractual document which will be executed by the District General Manager upon review by District Legal Counsel. Work is anticipated to begin once this process is complete.

### **Key Project Updates**

*For more information on current district capital projects.*

Webpage Link:

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

### **Risk and Resilience Assessments and Emergency Response Plan**

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

### **Burnt Cedar Swimming Pool Improvements – 3970BD2601**

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. The Guaranteed Maximum Price contract approved by the Board of Trustees on April 29, 2021. CORE Construction mobilized to the site May 3, 2021. CORE has secured the site for the winter. Western Water Features will be on-site throughout the winter season working on completing the necessary improvements within the mechanical room. Attached to this report is a detailed summary of all change orders to date. The spreadsheet contains the document number, what initiated the change, change title, detailed description of work, status, dollar amount, and funding source. As part of the CMAR process there are two (2) different line

items for construction contingency, one is the CMAR Contingency and the other is Owner contingency. CMAR Contingency is used for any item that may have been overlooked during the bidding process. For example, Item CUA #5 is for waterproofing the CMU retaining walls. This was not specifically called out on the plans, however, waterproofing is required. The Owner contingency is used for any item that was not included in the original project as well as changes due to unforeseen conditions. For example, COR #7 was for additional work and materials required to remove and replace existing sanitary sewer lines within the mechanical pit footprint. Once the sanitary sewer was exposed, it was determined that some of the lines were in conflict with the mechanical pit construction and would need to be replaced and lowered. PW Staff determined that all the exposed sanitary sewer lines should be replaced due to age and the poor overall condition of the lines. Construction will require complete closure of the pool and pool deck for the entire 2021 season.

CORE Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,865.00	\$30,705.00	\$3,876,569.00	\$2,546,160.72	\$1,330,408.28

Effluent Pipeline Project – 2524SS2010

The project consists of replacing all of the remaining Segment 3 pipeline (12,385 linear feet) and all Segment 2 pipeline (17,314 linear feet) to mitigate a potential future leaks. At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. At the June 9, 2021 Board of Trustees Meeting, Trustees approved HDR to begin design work. The design team has completed the hydraulic analysis of the pipeline and a meeting was held to review the results and discuss appropriate pipe material and installation method. HDR is working on finalizing the Basis of Design Report that should be complete by the end of the year. As HDR is working on the 30% plans, they will work closely with the various divisions of NDOT to ensure the design will meet the requirements of NDOT. The design team will present the 30% plans to the NDOT team in January 2022.

Effluent Pond Lining Project – 2599SS2010

At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. At the June 9, 2021 Board of Trustees Meeting, Trustees approved Jacobs Engineering to begin design work on the effluent pond lining project. A component of the Water Resource Recovery Facility (WRRF) operation and a key requirement in the NDEP permit is to have an emergency lined effluent storage basin. Jacobs is currently working to get the design plans to 60% and plan to have them out to the team for review mid-December. RCI submitted the 401 and 404 permit applications on November 30, 2021 that will be required for permitting and Army Corps 595 funding. RCI, IVGID, and Exline & Co. is currently working with TRPA regarding the issue



of 1b SEZ coverage that maybe required to facilitate the permitting and construction of the pond project. An on-site meeting is to be held on 12/16/2021.

Recreation Center Upstairs Lobby Restroom Remodel – 4484BD1902

A 2021 Capital Improvement project that will remodel the men's and women's upstairs lobby restrooms within the Recreation Center. The project includes ADA access, ADA restroom stall, new tile, fixtures and partitions. Ward Young Architecture designed the project and Avail Construction was the low responsive bidder. The Board of Trustees approved the construction project at the May 12, 2021 Board meeting. The contractor began construction on October 15, 2021. The contractor has been installing the wall tile, countertops, and toilets. The project has been slightly delayed due to supply chain issues.

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$159,832.40	(\$653.45)	\$159,178.95	\$44,295.27	\$114,883.68

**Financial Transparency**

The District's Independent Auditor (Davis Farr, LLP) presented draft financial statements and audit report for the fiscal year ended June 30, 2021 to the Audit Committee at their meeting of November 17, 2021. The final Annual Comprehensive Financial Report (ACFR) and audit report(s) are scheduled to be presented to the Audit Committee on December 8, 2021 and to the Board of Trustees on December 14, 2021. As noted, the audit report includes two findings of material weaknesses related to adjustments required to a) expense capital assets not meeting District's capitalization criteria and b) negative cash balance in capital project funds. The audit report also includes a series of recommendations to strengthen internal controls in areas identified by the auditors.

The Board is schedule to receive its 1<sup>st</sup> Quarter Budget update on December 8, 2021, which includes financial results through September 30, 2021. This first quarter budget update also includes the Q1 CIP Popular Status Report, covering capital project activity for the same period. Concurrently, Staff is finalizing the close for the October (12/3) and anticipates closing November the week of 12/13.

Two other significant projects currently underway are a) the ongoing update of Internal Control policies and procedures and b) transitioning the District to a new enterprise-wide financial system (Tyler/Munis) by July 1, 2022. Among the goal of the new financial system project is to streamline budgeting and accounting processes, improve financial reporting capabilities and strengthen internal controls.

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

From October 21, 2021 to December 1, 2021

PO Number	Vendor	Description	PO Amount
22-0115	Nichols Consulting Engineers	Effluent Export Pond Lining – cultural resources study	\$17,120.
22-0116	Industrial Software Solutions I	SCADA Wonderwear annual license and support	\$10,265.
22-0119	ARMAC Construction LLC	Utilities Pavement Maintenance	\$11,997.
22-0120	Exline & Company Inc.	Effluent Pond Lining Project – assistance with TRPA coverage and permitting	\$15,000.
22-0124	SILegacy Floor Finishing LLC	BCWDP Improvements, floor repairs	\$5,430.
22-0126	SILegacy Floor Finishing LLC	Bleachers and bathroom floor coating – Preston Park	\$21,500.
22-0127	Nevada Energy Systems	SPS Improvements – SPS#7	4,983.
22-0130	Data West	Billing Software	\$11,489.82
22-0131	Johnson Health Tech	One Treadmill and Two Ellipticals	\$16,937.50
22-0135	Halo Branded Solutions	Annual staff uniform purchase – DP	\$20,000.
22-0142	Calgon Carbon UV Technologies	Disinfection parts for BCWDP	\$6,406.76
22-0148	Lincoln Aquatics	Emergency repair to sand filters at Rec	\$12,000.

**Public Records Requests**

Following are the public records requests from October 22, 2021 to December 1, 2021

10/21/2021	Dobler, Cliff	Burnt Cedar Pool Costs	10/27/2021	Complete
10/24/2021	Dobler, Cliff	Unearned Revenues	11/15/2021	Complete
10/29/2021	Schmitz, Sara	Change Orders for the Burnt Cedar Pool	11/01/2021	Complete
10/31/2021	Abel, Michael	TSK Architects Invoices – Burnt Cedar Pool	11/01/2021	Complete
11/05/2021	Schmitz, Sara	Bike Park – MOU with ITF re: Maintenance	11/05/2021	Complete
11/07/2020	Katz, Aaron	Staff Time – Mtn Golf Course Paths		Agenda item for 12/8 will complete this request.
11/11/2021	Dobler, Cliff	Mtn Golf Cart Paths – 3 documents	12/02/2021	Complete
11/15/2021	Hanna, Stacey	Rendering of Burnt Cedar Pool	11/16/2021	Complete
11/16/2021	Katz, Aaron	Mountain Golf Cart Path – Project Accounting Sheet	12/01/2021	Complete
11/16/2021	Katz, Aaron	Content in Live.Work.Play – Fall Edition (IVCBA)	11/16/2021	Complete
11/17/2021	Katz, Aaron	Lake Tahoe Shakespeare Festival	12/02/2021	Complete
11/17/2021	Katz, Aaron	7 Tahoe Film Festival	12/02/2021	Complete
11/22/2021	Dobler, Cliff	CAFR 2020 – prior period adjustments	12/02/2021	Complete
11/30/2021	Katz, Aaron	Dog Park Materials	12/01/2021	Complete
12/01/2021	Katz, Aaron	Mountain Golf Cart Path – Lumos and Associates Invoices	12/01/2021	Complete
12/01/2021	Katz, Aaron	Every project accounting for every CIP project since 7/1/2019 to present		

Burnt Cedar - Pending Change Orders						NOTE: Pending Pricing does not include 5% CORE mark-up for CO's.		Executed
Document		Initiating Document	Title	Description	Status	Amount	Funding Source	
AUA #1	COR #1	Field Condition	Temp Power	Allowance Usage for Temp Power	Completed	\$4,990.00	Allowance #1, Temp Heating, Power & Cold Weather Protection	Y
CUA #1	COR #2	CUA	Surface *Summer Lap Pool Cover	The specifications ultimately called for Subcontractor to provide the surface cover for the Lap Pool. There was confusion and miscommunication during the bid process and the price for this cover was listed as alternate and not base bid. WWF is furnishing the surface cover, IVGID will assemble the reall and install the cover.	ISSUED 9/28/21	\$20,325.00	CMAR Contingency	Y
COR #3	COR #3	Owner Provided Item	Winter Covers for Lap & Wading Pools	The winter covers were intended to be an Owner provided and installed item. This is where the confusion developed in regard to the summer cover noted above. IVGID has opted to have WWF furnish and install the winter covers.	ISSUED 9/28/21	\$21,439.00	Owner	Y
CUA #2	COR #4	Unforeseen - Field Condition	Re-Pipe Domestic Water for Boiler #3 in Mechanical Room	Drawings indicated gas line relocation to Boiler #3 but not Domestic Water. CORE feels this could've been caught by sub and would like to use CMAR Contingency	ISSUED 9/28/21	\$2,352.00	CMAR Contingency	Y
CUA #3	COR #5	Subcontractor Request	Colored Concrete Mock-Up	CORRECTED DESCRIPTION: Additional mock-ups to show various brooming and sawcutting vs tooling of joints in colored and gray concrete. CORE and Morgan felt it was important to show multiple options to provide the best product.	ISSUED 9/29/21	\$1,866.00	CMAR Contingency	Y
COR #6	COR #6	Owner Choice	Upgrade Irrigation Controller	IVGID Parks Department has elected to upgrade the Toro Irrigation Controller	ISSUED 9/29/21	\$952.00	Owner	Y
COR #7	COR #7	Field Condition / Owner Choice	Plumbing repairs & replacements on existing utilities.	Remove and replace Sanitary Sewer in Mechanical Pit. This scope has been completed and will be issued as a single change order - separate from the Mechanical Pit Modifications		\$4,707.00	Owner	Y
	COR #7	Field Condition / Owner Choice	Plumbing repairs & replacements on existing utilities.	Replace copper line underneath building canopy at RR area.		\$1,444.00	Owner	Y
	COR #7	Field Condition / Owner Choice	Plumbing repairs & replacements on existing utilities.	Replace leaking PRV in Mechanical Room		\$2,067.00	Owner	Y
	COR #7			Total for Plumbing Change order with Core Mark-up	ISSUED 10/25/21	\$8,629.00	Owner	Y

COR #8	COR #8	Correction to COR #7	Correct clerical error on COR #7	Plumbing change order (COR #7) was overcharged by a total of \$315.00 for Subcontractor CE #3 - R&R of Copper Line underneath building canopy at RR area.	ISSUED 10/26/21	\$315.00	Owner	Y
CUA #4	COR #9	Unforeseen - Field Condition	R&R Main Irrigation Line and Fittings	Legends east side main irrigation line and fittings had to be removed and replaced in order install the Storm Chamber system.	ISSUED 10/27/21	\$4,503.00	CMAR Contingency	Y
CUA #5	COR #10	Scope Gap	Waterproofing at CMU Ret. Wall & Interior Pool Deck CMU Walls	Detail was missed on plans. Waterproofing is required at CMU Walls	ISSUED 11/3/21	\$5,300.00	CMAR Contingency	Y
COR #11	COR #11	Owner Request	R&R Curved CMU wall at new double gate entry	Owner request to remove and replace the curved portion of the existing southeast CMU wall at the new double gate entry to the pool.	ISSUED 11/3/21	\$3,255.00	Owner	Y
COR #12	COR #12	Owner Request	Electrical Work for West Side Sewer Repair	Excavation and relocation of the existing 2" Force Main Sewer included electrical wiring for the sewer pump.	ISSUED 11/3/21	\$2,536.89	Owner	Y
COR #13	COR #13	Unforeseen - Field Condition	East Side Sewer - 4"	Remove & replace a section of existing Main Sewer, add cleanouts, "Y"s and drains as reviewed with IVGID.	ISSUED 11/19/21	\$16,666.05	Owner	Y
COR #14	COR #14	Unforeseen - Field Condition	Pot Holing for West Side 2" Sewer	Pot holing to locate the unknown existing 2" sewer.	ISSUED 11/19/21	\$2,552.92	Owner	Y
COR #15	COR #15	Unforeseen - Field Condition	West Side Sewer - 2"	Excavate and relocate existing 2" Force Main Sewer to be clear of footings for CMU retaining wall	ISSUED 11/19/21	\$12,361.50	Owner	Pending
AUA #2	COR #16	Winter Conditions	TRPA Coordination	Construction activities were extended past the TRPA Deadline of October 15, 2021. Weather delays and supply issues caused the construction schedule to push out, requiring TRPA Coordination and extensions.	ISSUED 11/22/21	\$1,663.50	Allowance #4 TRPA Coordination	Pending
CUA #6	COR #17	Field Condition	Added Rebar for Trench Drains	Morgan Construction had a \$2,500.00 allowance at bid time for trench drain rebar. The depth of the trenches and the structural framework required for the drains significantly increased the quantity of rebar and required additional labor from Northern Nevada Rebar per RFI 26 TD Detail.	ISSUED 11/23/21	\$7,540.05	CMAR Contingency	Y
CUA #7	COR #18	Field Condition	Concrete Stair Demo Under Building Canaopy	The existing bottom stair underneath the building canopy was an inconsistent size and needed to be demolished to properly tie in the future pool deck concrete. A new stair will be formed and poured with the pool deck in the 2022 season.	PENDING ISSUANCE BY CORE	\$2,499.00	CMAR Contingency	
CUA #8	COR #19	Field Condition	Additional Demo Required in Mechanical Pit	Additional demolition was required in the Mechanical Pit in order to tie the new pit floor and walls into the existing pit wall per Response to RFI 20.	PENDING ISSUANCE BY CORE	\$3,591.00	CMAR Contingency	

COR #20	COR #20	Correction to COR #15	Remove charge for bottled water on Vendor Invoice on COR #15.	Remove charge for bottled water on Vendor Invoice on COR #15.	PENDING ISSUANCE BY CORE	\$21.18	Owner
AUA	TBD	Winter Conditions	Remove Forms & Rebar for Winter	As the pool deck could not be poured in the 2021 season, the concrete forms and rebar mat for the future pool deck were removed to minimize rusting.	Pending final pricing from Morgan	\$3,588.00	Allowance #1 Cold Weather Protection
AUA	TBD	Winter Conditions	Re-install Forms & Rebar for Pool Deck Pour	Re-Install concrete forms, re-tie rebar and replace rebar mat that were removed for winter.	Pending final pricing from Morgan	TBD	Allowance #1 Cold Weather Protection
AUA	TBD	Winter Conditions	Winterization of Pool Deck	As the pool deck could not be poured in the 2021 season, it was necessary to cover and protect the base, trench drains and trench-drain rebar on the pool deck	Pending pricing from Aspen	TBD	Allowance #1 Cold Weather Protection
TBD	TBD	RFI 20	Mechanical Room Pit Modifications	Mechanical Pit needs to be modified to add a concrete curb and hand rail. Additionally, an increased amount of reinforcing, CMU wall support and concrete due to required excavation in the pit and the originally specified Chlorination Unit for the Lap Pool had to be upgraded to properly accommodate the Lap Pool.	Pending final pricing from Morgan & Paramount Iron	Costs to Date WWF \$4,945.00; Morgan: \$13,059; Paramount Iron: \$4,702.01	Owner
					CMAR Contingency Usage-TOTAL TO DATE:	As of 11/23/21	\$47,976.05
					Balance Remaining:		\$36,987.95
					CMAR Estimate of Outstanding Items TO DATE:		\$0.00
					Owner Change Orders TOTAL TO DATE:		\$68,077.37
					Balance Remaining:		\$91,922.63
					Owner Estimate of Outstanding Items TO DATE:		\$22,684.33

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
TBD	TBD	TBD		Special Board Meeting		GM's Ordinance 7 Committee recommendations
12/14	Tuesday	5 p.m.		Special Board Meeting	12/03/2021, 8 a.m.	Budget Workshop Approval of the Annual Comprehensive Financial Report
				2022		
01/12	Wednesday	6 p.m.		Regular Board Meeting	01/03/2022, 8 a.m.	Dillon's Rule Policy (for employees and non-profits) for adoption (Nelson) Key Rates (Golf and Facilities) Review of draft Board of Trustees handbook (Schmitz) Review of the Community Services Master Plan (Winquest) Final Report from Moss Adams (3.0) – Capital Planning and Budgeting Set a public hearing date for Utility Rates Utility Rate approvals Effluent Pipeline Project – Contract Amendment with HDR (Requesting Staff Member: Director of Public Works Brad Underwood)
01/26	Wednesday	6 p.m.		Special Board Meeting	01/17/2022, 8 a.m.	Budget Workshop
02/09	Wednesday				01/31/2022, 8 a.m.	
02/22	Tuesday				02/14/2022, 8 a.m.	
03/09	Wednesday				02/28/2022, 8 a.m.	
03/29	Tuesday				03/21/2022, 8 a.m.	
04/13	Wednesday				04/04/2022, 8 a.m.	
04/26	Tuesday				04/18/2022, 8 a.m.	
05/11	Wednesday				05/02/2022, 8 a.m.	
05/24	Tuesday				05/16/2022, 8 a.m.	
06/08	Wednesday				05/30/2022, 8 a.m.	Have a discussion about the date of the General Manager's Performance Evaluation (Schmitz) (10/04/2021)
06/28	Tuesday				06/20/2022, 8 a.m.	
07/13	Wednesday				07/04/2022, 8 a.m.	
07/26	Tuesday				07/18/2022, 8 a.m.	
08/10	Wednesday				08/01/2022, 8 a.m.	
08/30	Tuesday				08/22/2022, 8 a.m.	
09/14	Wednesday				09/05/2022, 8 a.m.	
09/27	Tuesday				09/19/2022, 8 a.m.	
10/12	Wednesday				10/03/2022, 8 a.m.	
10/25	Tuesday				10/17/2022, 8 a.m.	
11/09	Wednesday				10/31/2022, 8 a.m.	
12/14	Wednesday				12/05/2022, 8 a.m.	

<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>
Revisions to Ordinance 7 (allow 45 days ahead of action)
Tyler Technologies project status report will be in the General Manager's report – To be determined
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021; asked again on 4/29/2021)
Framework for pricing across the District (Request by Trustee Schmitz – 03/10/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – date to be determined
Trustee Tonking asked for a Policy 3.1.0 review (5/26/2021)
Next step on Diamond Peak parking lot/Ski Way
Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative)
Code of Conduct
List of contracts, etc. that need annual Board Review – District General Manager and District Clerk
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.
Retaining special legal counsel for construction contracts, Staff member suggested, review and discuss as a Board and decide how to move (Request by Trustee Schmitz – 11/03/2021)
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)

\*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, 2022.

**Payment of Bills -** For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.

Date	Check	Payment Type	Vendor	Amount	Status
11/04/2021	777426	Check	Jacobs Engineering Group Inc, Formerly CH2M Hill	44,230.14	Paid
11/04/2021	777453	Check	Tate Snyder Kimsey Architects Ltd DBA TSK	19,811.25	Paid
11/10/2021	777466	Check	Data West, A Div of Harris Systems USA	11,489.82	Paid
11/10/2021	777467	Check	Davis Farr LLP	25,000.00	Paid
11/10/2021	777492	Check	Thomas Petroleum, LLC	11,549.90	Paid
11/18/2021	777507	Check	Core West, INC DBA Core Construction Serv. of NV	510,641.71	Paid
11/18/2021	777524	Check	NV Energy	86,091.29	Paid
11/18/2021	777525	Check	Patrick Gene Donald DBA Avail Enterprises LLC	32,135.27	Paid
11/18/2021	777544	Check	Hutchison & Steffen LLC	12,794.06	Paid
11/10/2021	5447	EFT	ARMAC Construction, LLC	11,997.00	Paid
11/10/2021	5454	EFT	Moss Adams LLP	10,500.00	Paid
11/10/2021	5457	EFT	Silver State International	11,172.79	Paid
11/18/2021	5471	EFT	Lumos & Associates, Inc.	10,079.50	Paid
				\$ 797,492.73	

# 2021 Golf Season Wrap-up





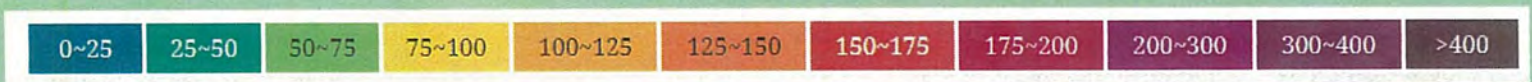
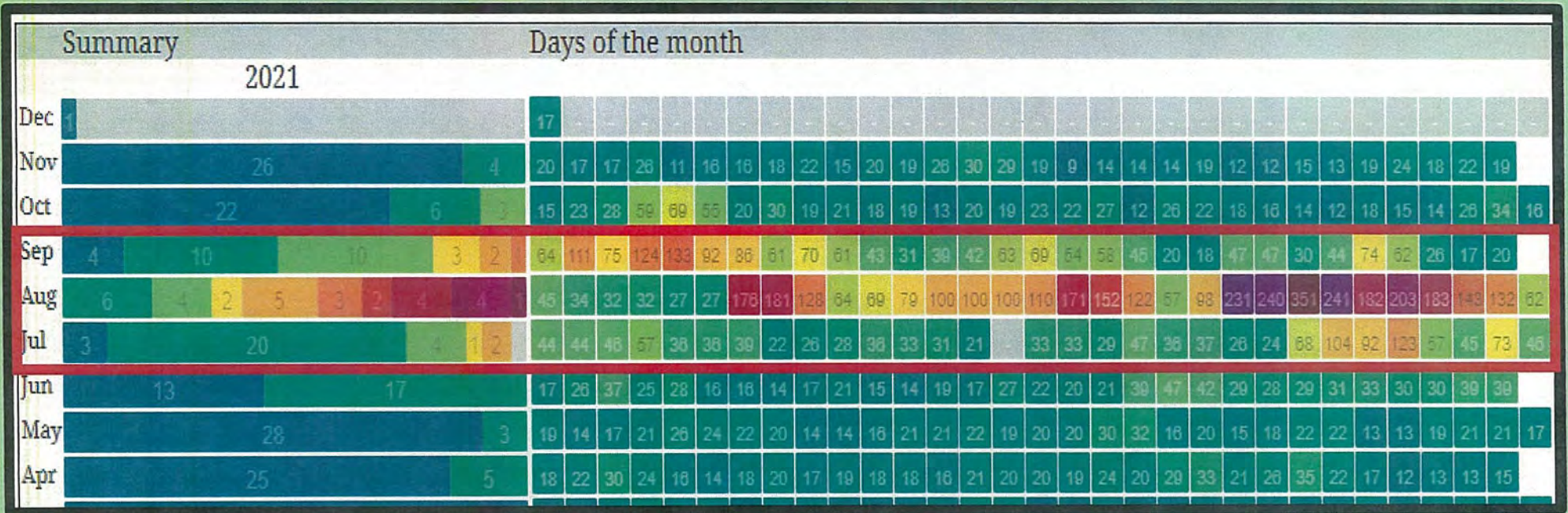
## -Summary-

- Play at both courses was on track through July to have great seasons, however due to the fires, play was below what was budgeted.
- Play mix is starting to shape itself, however we need additional annual data to determine where both courses are. Picture Pass holder rounds are still increasing over what the 12 year average is (70% vs 60% historically).
- New pricing structure over the last 2-3 years is positively effecting revenue. Average dollar per round is up at both courses as well as overall revenue. Once again, we need to evaluate what a normal year looks like before any more significant decisions are made on pricing as well as solidify cost recovery expectations from the Board of Trustees.
- Food and Beverage revenues have been severely impacted as a result of COVID restrictions, as well as labor shortages in the region.
- The Merchandise Department has continued to find ways to increase net revenues. (see chart below)

Merchandise Sales	2019	2020	2021
Champ	\$466,262 – 18% Profit Margin	\$376,311 – 20% Profit Margin	\$487,402 – 38% Profit Margin
Mountain	\$72,978 – 31% Profit Margin	\$54,596 – 39% Profit Margin	\$56,831 – 45% Profit Margin

- **Note – More club sales at the Championship Course lowers their Profit Margin**
- **Marketing – continues to find innovative ways to market both golf courses while decreasing expenses.**
- **The following slides detail play and revenue for both the Championship and Mountain courses.**

# AQI Index for 2021 Golf Season



25 Days of 100+ AQI and 12 Days of 150+ AQI

## Conservative potential Green Fee revenue loss due to fires

### Championship Course

- August - 840 rounds (170-128 x 20)
- September – 540 (139-121 x 30)
- Total rounds = 1380 x \$80 average per round = \$110,400

### Mountain Course

- August – 620 rounds (136-105) x 20
- September – 855 (143-86) x 15
- Total rounds = 1475 x \$30 average per round = \$44,250

*Note: This does not count Range Fees, Club Rentals, Merchandise Sales or F&B.*

## Championship Course Play Totals

	May	June	July	August	September	October	Totals
Picture Pass Holder	665	1,549	1,834	1,267	1,097	635	<b>7,047</b>
Pass Play	611	2,080	1,964	1,544	1,269	588	<b>8,056</b>
Guest	134	452	650	426	375	171	<b>2,208</b>
Non-Picture Pass Holder	315	933	1,050	693	876	196	<b>4,063</b>
Other	68	242	62	44	25	27	<b>468</b>
<b>Total</b>	<b>1,793</b>	<b>5,256</b>	<b>5,560</b>	<b>3,974</b>	<b>3,642</b>	<b>1,617</b>	<b>21,842</b>

Total Rounds	Residents	Pass Play	Guest	Non-Resident	Other
<b>2019 (22,916)</b>	5,895	7,492	2,185	5,570	1,774
<b>2020 (23,053)</b>	8,313	8,870	2,397	2,750	723
<b>2021 (21,842)</b>	<b>7,047</b>	<b>8,056</b>	<b>2,208</b>	<b>4,063</b>	<b>468</b>
<b>Percentage of play</b>					
<b>2019</b>	26%	32.5%	9.5%	24%	8%
<b>2020</b>	36%	38.5%	10.5%	12%	3%
<b>2021</b>	<b>32%</b>	<b>37%</b>	<b>10%</b>	<b>19%</b>	<b>2%</b>

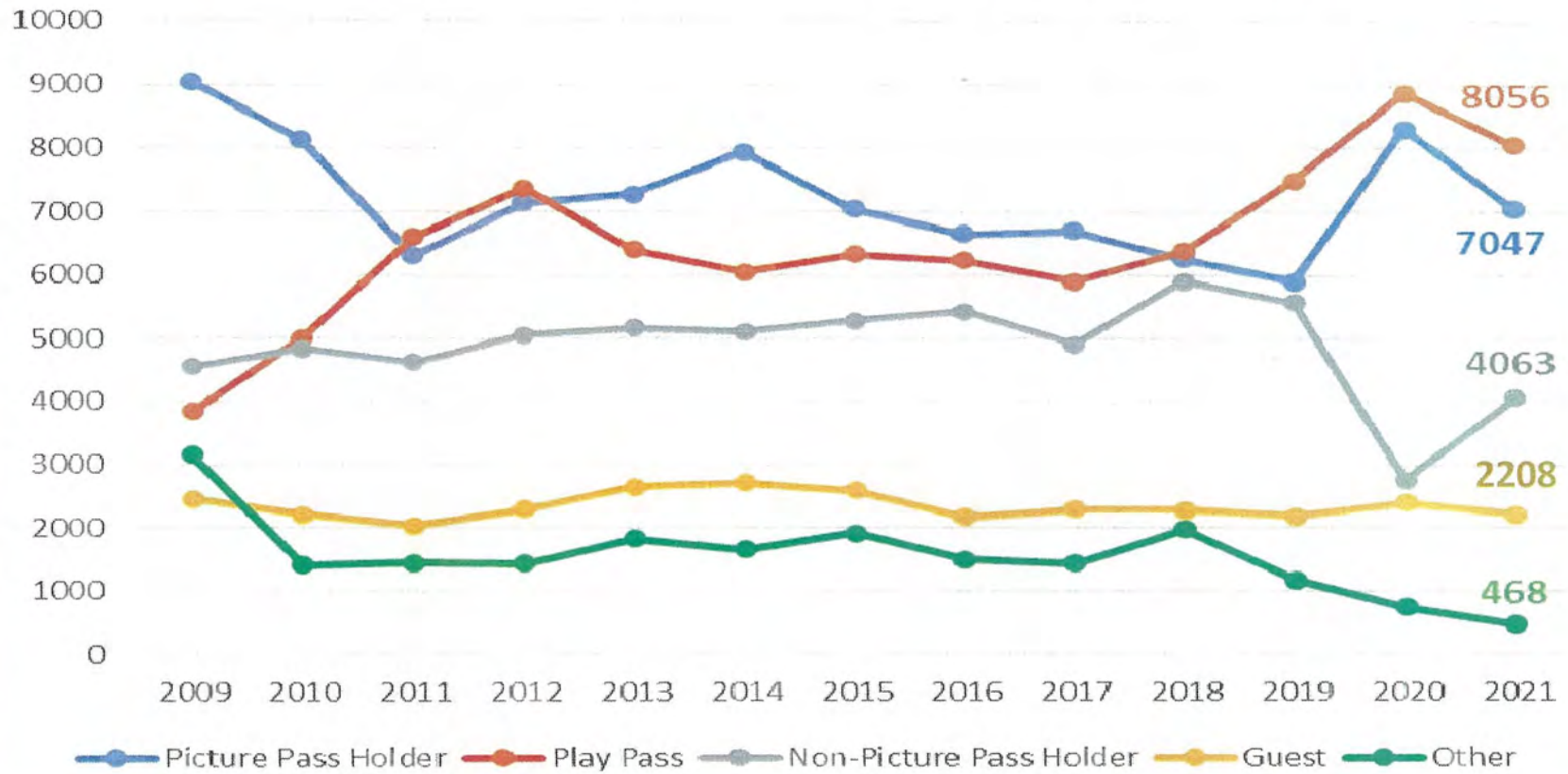
## Championship Course Monthly Average Rounds Per Day

	<u>2019</u>	<u>2020</u>	<u>2021</u>
• May	52	116	120
• June	137	136	175
• July	198	176	179
• August	189	170	128
• September	139	143	121
• October	92	129	96

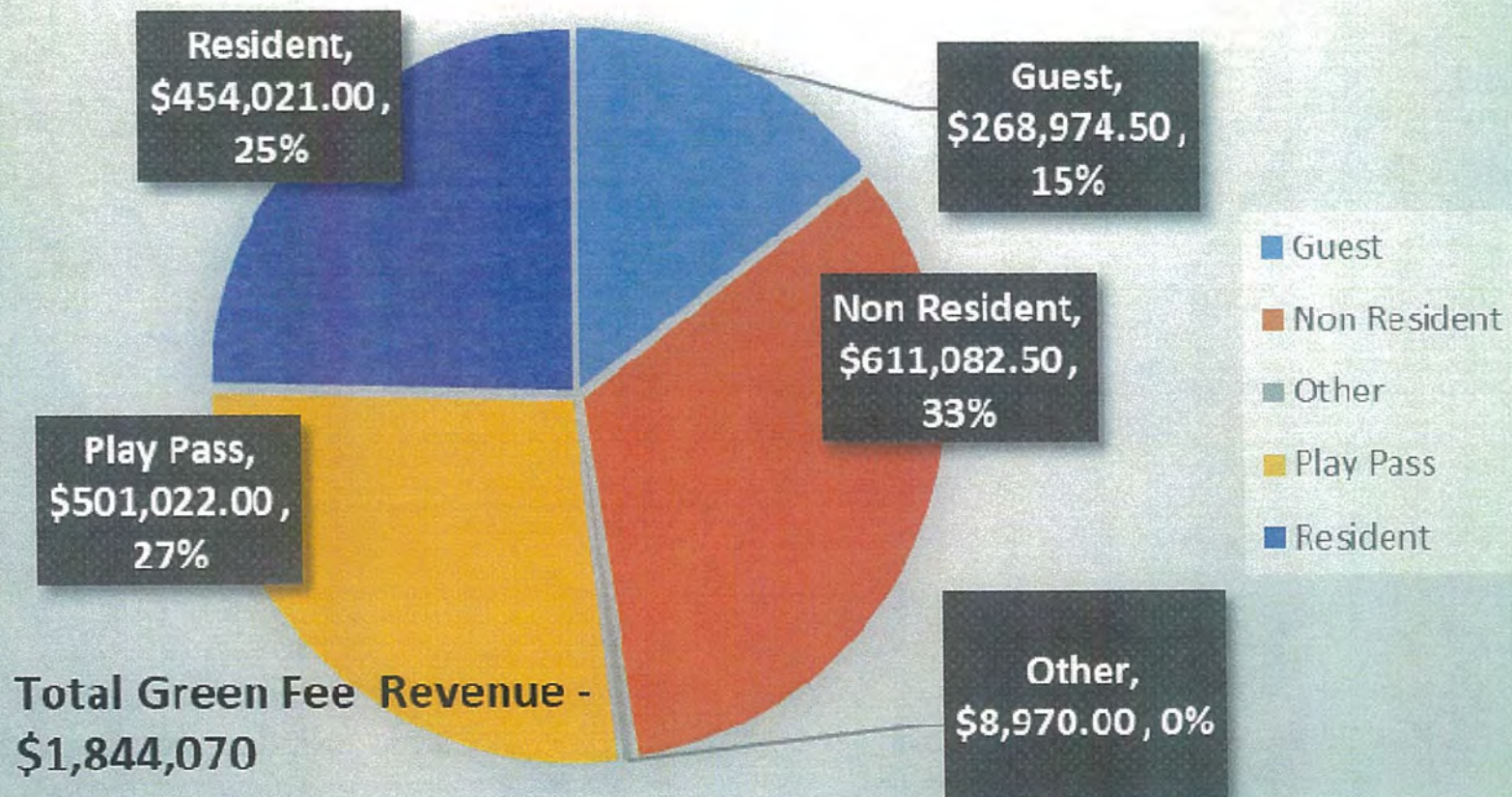
Opening day in 2019 was May 17  
Opening day in 2020 was May 18  
Opening day in 2021 was May 17

Closing day in 2019 was October 20  
Closing day in 2020 was October 18  
Closing day in 2021 was October 17

### Championship Course Total Rounds by Play Type



## Championship Course Net Green Fee Revenue



## Total Average Dollar Per Round

	2019	2020	2021
Picture Pass Holder	\$60.38	\$64.89	\$64.22
Play Pass	\$53.40	\$49.92	\$62.19
Guest	\$93.26	\$98.86	\$118.19
Non-Picture Pass Holder	\$117.01	\$141.05	\$148.18
Other	\$2.49	\$3.42	\$19.16

## All Play Combined

2019	2020	2021
\$70.54	\$69.82	\$83.45
		+\$13.63

	12-Months Nov - Oct	ACTUAL
Cost Per Round of Golf		
Rounds =	21,842	
Operating Costs		\$ 75.80
Operating w/ OVHD		\$ 93.34
Oper. + OVHD + CAP		\$ 114.88
Oper. + OVHD + CAP + Debt		\$ 123.15



## Championship Revenue Financial Comparison (Net)

Revenues	2019	2020	2021
Golf Fees	\$1,705,463	\$1,622,659	\$1,875,596
Range Fees	\$128,196	\$178,898	\$160,243
Lessons	\$38,579	\$52,273	\$50,985
Merchandise Sales	\$466,263	\$376,312	\$487,403
Club Rentals	\$52,881	\$9,135	\$45,037
Food Sales*	\$384,707	\$268,274	\$243,651
Beer Sales*	\$96,049	\$58,970	\$84,993
Wine Sales*	\$55,891	\$40,715	\$31,419
Liquor Sales*	\$103,592	\$55,126	\$78,785
<b>Totals</b>	<b>\$3,031,621</b>	<b>\$2,662,362</b>	<b>\$3,058,112</b>
<b>Average Total Per Round</b>	<b>\$132.29</b>	<b>\$115.49</b>	<b>\$140.01</b>

*\* These totals do not include Weddings & Events*

## Championship Course Wages

Wages	2019	2020	2021
Golf	\$281,382	\$228,344	\$281,383
Golf Maintenance	\$378,208	\$403,766	\$402,850
Food & Beverage	\$370,723	\$256,256	\$314,935
Merchandise	\$69,211	\$43,647	\$57,354
Administration (includes Marketing)	\$190,729	\$130,355	\$146,484
<b>Totals</b>	<b>\$1,290,253</b>	<b>\$1,062,368</b>	<b>\$1,203,006</b>

# Mountain Course Play Totals

	May	June	July	August	September	October	Totals
Picture Pass Holder	403	1,777	2,063	1,345	1,012	286	6,886
Pass Play	164	992	1,001	703	678	170	3,708
Guest	51	337	468	333	218	57	1,464
Non-Picture Pass Holder	232	1,149	1,195	784	484	112	3,956
Other	17	89	119	77	193	2	497
<b>Total</b>	<b>867</b>	<b>4,344</b>	<b>4,846</b>	<b>3,242</b>	<b>2,585</b>	<b>627</b>	<b>16,511</b>

Total Rounds	Residents	Pass Play	Guest	Non-Resident	Other
2019 <b>(15,446)</b>	5,239	2,788	1,698	4,846	875
2020 <b>(18,322)</b>	9,212	2,957	1,962	3,624	567
2021 <b>(16,511)</b>	6,886	3,708	1,464	3,956	497
<b>Percentage of play</b>					
2019	34%	18%	11%	31%	6%
2020	50%	16%	11%	20%	3%
2021	42%	22%	9%	24%	3%

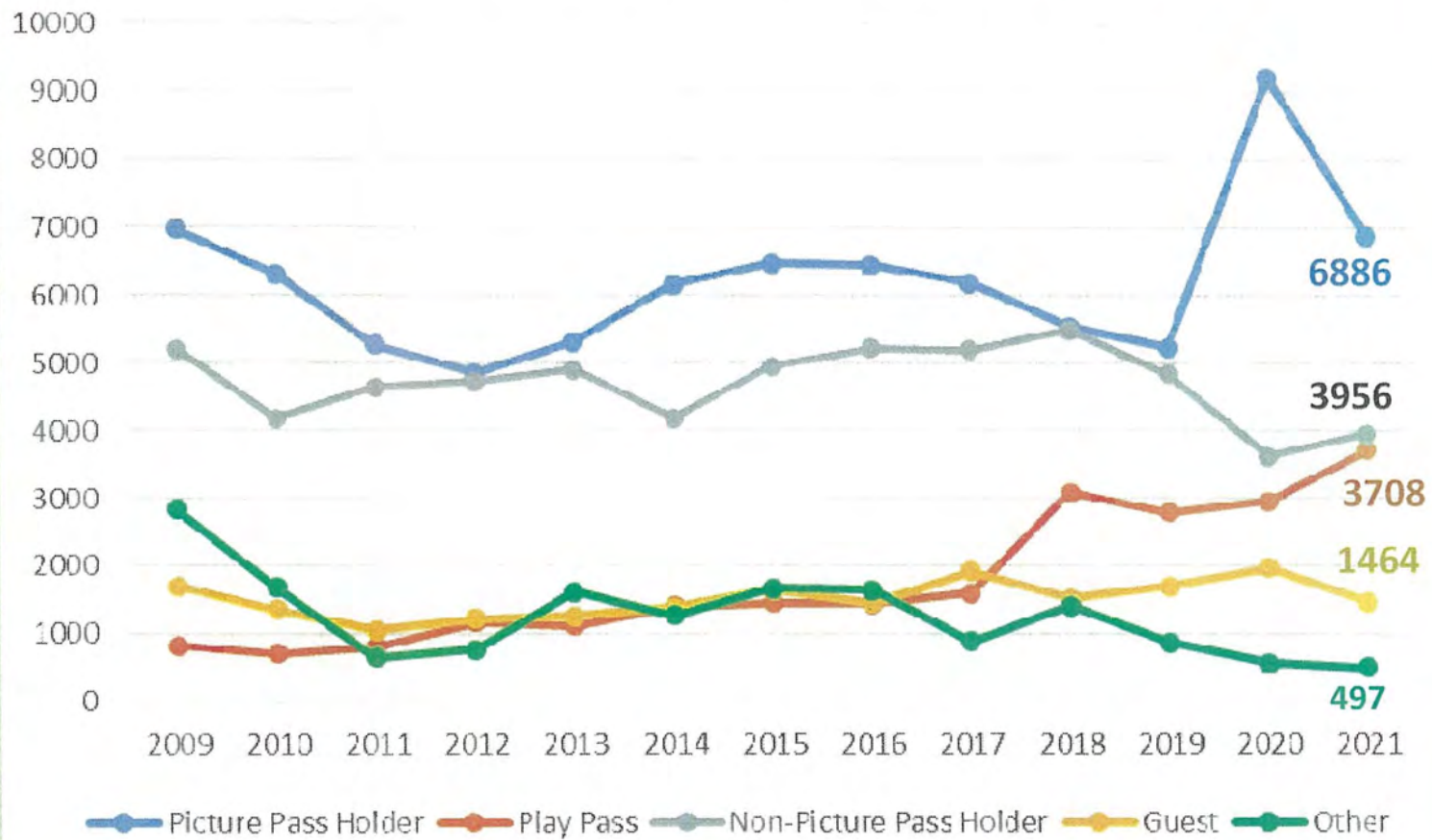
## Mountain Course Monthly Average Rounds Per Day

	<u>2019</u>	<u>2020</u>	<u>2021</u>
• May	52	100	108
• June	108	113	145
• July	157	148	156
• August	155	136	105
• September	158	143	86
• October	*0	120	45

Opening day in 2019 was May 28  
Opening day in 2020 was May 25  
Opening day in 2021 was May 24

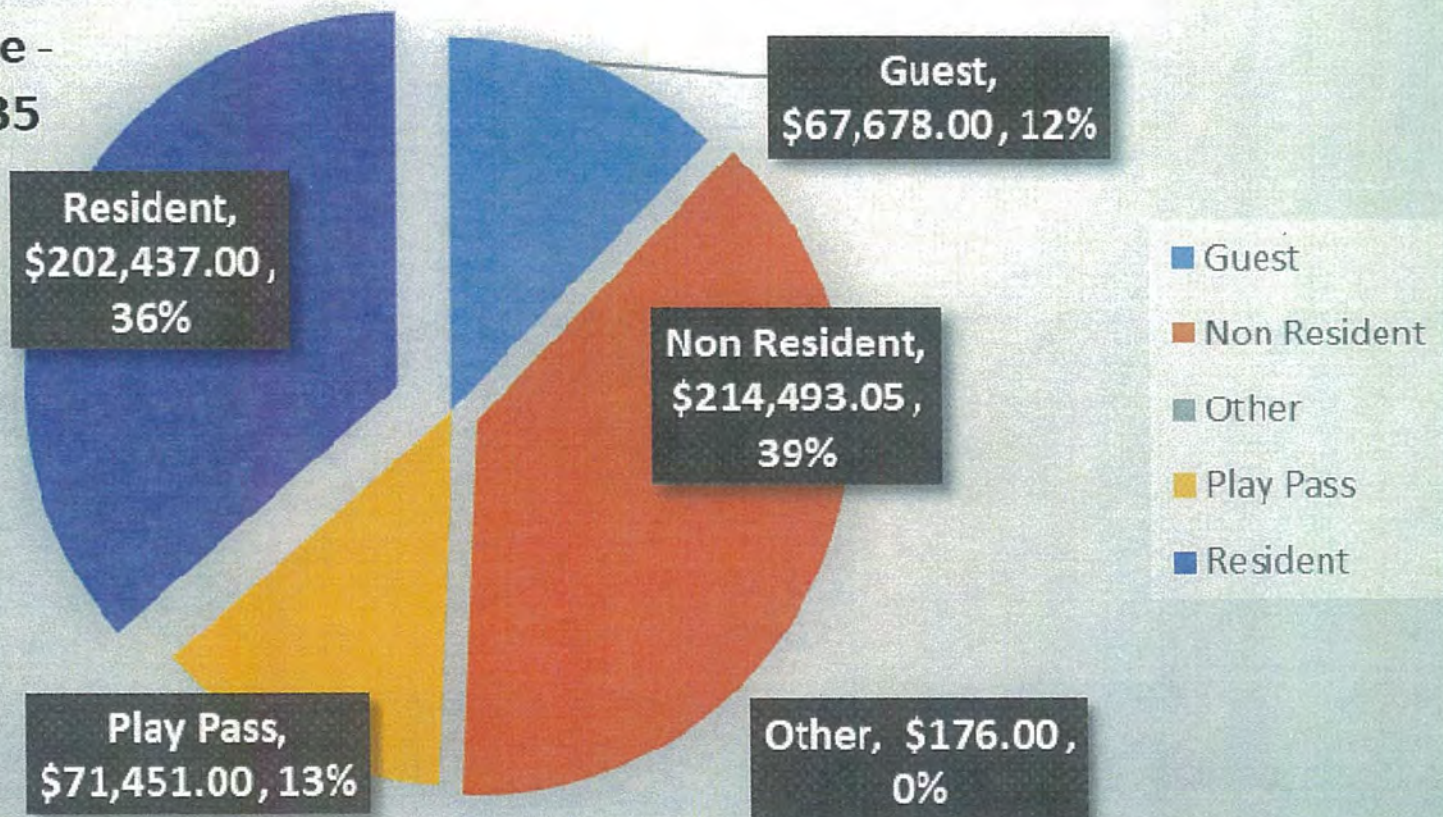
Closing day in 2019 was September 15  
Closing day in 2020 was October 11  
Closing day in 2021 was October 14  
*(9 holes only available after September 15)*

### Mountain Course Total Rounds by Play Type



# Mountain Course Net Green Fee Revenue

Total Green Fee Revenue - \$556,235



## Total Average Dollar Per Round

	2019	2020	2021
Picture Pass Holder	\$32.32	\$30.23	\$29.80
Play Pass	\$36.21	\$17.83	\$19.27
Guest	\$41.83	\$39.79	\$47.07
Non-Picture Pass Holder	\$53.39	\$50.65	\$54.43
Other	\$2.06	\$1.29	\$.63

## All Play Combined

2019	2020	2021
\$39.11	\$32.40	\$33.99
		+\$1.59

12-Months Nov - Oct		ACTUAL
Cost Per Round of Golf		
	Rounds =	16,511
<i>Operating Costs</i>		\$ 41.70
<i>Operating w/ OVHD</i>		\$ 51.69
<i>Oper. + OVHD + CAP</i>		\$ 67.74
<i>Oper. + OVHD + CAP+Debt</i>		\$ 67.74

## Mountain Course Revenue Financial Comparison (Net)

Revenues	2019	2020	2021
Golf Fees	\$472,977	\$621,827	\$574,896
Club Rentals	\$26,700	\$335	\$24,412
Merchandise Sales	\$72,979	\$54,596	\$56,831
Food Sales*	\$29,860	\$23,530	\$32,396
Beer Sales*	\$36,552	\$28,942	\$30,129
Wine Sales*	\$18,147	\$4,026	\$7,386
Liquor Sales*	\$16,746	\$18,318	\$19,548
<b>Totals</b>	<b>\$673,961</b>	<b>\$751,574</b>	<b>\$745,598</b>
<b>Average Total Per Round</b>	<b>\$43.63</b>	<b>\$41.02</b>	<b>\$45.16</b>

*\* These totals do not include Weddings & Events*



## Mountain Course Wages

Wages	2019	2020	2021
Golf	\$116,087	\$102,346	\$120,440
Golf Maintenance	\$130,801	\$136,545	\$145,894
Food & Beverage	\$12,675	\$17,587	\$19,468
Merchandise	\$8,797	\$12,245	\$12,393
Administration (includes Marketing)	\$29,411	\$35,725	\$32,511
<b>Totals</b>	<b>\$297,771</b>	<b>\$304,448</b>	<b>\$330,706</b>

# Total Play Breakdown by Play Type

## Championship Course

Play Type	Rounds	% of Play	12 Year Average Rounds	12 Year Average % of Play –
Picture Pass Holder	7047	32%	7057	32%
Play Pass	8056	37%	6723	28%
Guest	2208	10%	2335	10%
Non-Picture Pass Holder	4063	19%	5033	23%
Other	468	2%	1414	7%
<b>Total</b>	<b>21,842</b>		<b>22,562</b>	

## Mountain Course

Play Type	Rounds	% of Play	12 Year Average Rounds	12 Year Average % of Play
Picture Pass Holder	6866	42%	6158	40%
Play Pass	3708	22%	1853	10%
Guest	1464	9%	1495	10%
Non-Picture Pass Holder	3956	24%	4662	31%
Other	497	3%	1853	9%
<b>Total</b>	<b>16,511</b>		<b>15,298</b>	

## Play Pass Sales 2017 to 2021

### Mountain Course

### Championship Course

	Total Pass Sales	# of Passes Sold	Rounds	Average \$/Round	Total Pass Sales	# of Passes Sold	Rounds	Average \$/round
<b>*2017</b>	\$21,718	41	1598	13.59	\$361,691	357	5899	\$61.32
<b>*2018</b>	\$79,746	277	3085	25.85	\$379,483	407	6372	\$59.56
<b>*2019</b>	\$100,972	243	2788	36.22	\$400,050	370	7492	\$53.40
<b>2020</b>	\$52,710	73	2957	17.83	\$442,808	320	8870	\$49.93
<b>2021</b>	\$71,451	121	3708	19.27	\$501,022	320	8056	\$62.19

**\*Play Passes were able to upgrade in the middle of the year which results in more Pass sales by quantity. Also, in 2018 and 2019, Punch Cards were used at the Mountain Course to help offset costs for Play Passes.**

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2021/2022 First Quarter Budget Update: District Financial Results Through September 30, 2021

**DATE:** December 8, 2021

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### **I. RECOMMENDATION**

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

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

This communication represents the FY2021-22 1<sup>st</sup> Quarter Budget Update providing budget versus actual results for the quarter ending September 30, 2021, to include:

- a) *Summary of Sources and Uses* of funds across all District activities
- b) *Summary of Revenue, Expenses and Changes in Net Position* for the District's proprietary funds

#### *District Sources and Uses*

District revenues totaling \$12,855,098 were recorded through the first quarter of FY2021/22. Total revenues collected represent 27.8% of the total revenues (\$46,186,009) included in the District's approved budget for FY2021/22. Revenues through the first quarter are reported as falling \$433,731 under the year-to-date budget (\$13,288,829) through September 30, 2021.

The District's approved budget for FY2021/22 includes expenditure appropriations totaling \$56,254,755 across all funds, including operations, capital and debt. Overall, District expenditures recorded through the first quarter ending September 30, 2021, total \$10,635,813 which represents 18.9% of the approved fiscal year budget. Expenditures through the first quarter are \$18,041,955 under the year-to-date expenditure budget of \$28,677,768 through September 30, 2021 and is largely attributable to timing of capital project expenditures within the District's Utility, Community Services and Beach funds.

Overall, financial results through the first quarter of FY2021/22 reflect revenues (sources) exceeding expenditures (uses) by \$2,219,285, which represents a favorable variance relative to the year-to-date budget through the first three months of the fiscal year which assumed expenditures (uses) exceeding revenues (sources) by \$15,388,939.

- Table 1 provides a summary of sources and uses for each of the District's major funds.

- Table 2 provides a District-wide summary of sources and uses by major category. Major sources include tax revenues, facility fees, charges for services, etc. while major uses include personnel costs, services and supplies, utilities, capital, debt, etc.
- This report also includes, via Attachment A, the complete set of monthly Sources and Uses reports for the period ending September 30, 2021 which are posted on the District's Financial Transparency webpage. This information includes District-wide roll-ups, summary by major fund types as well as results for each individual fund.

**Table 1 – District-wide Financial Summary by Major Fund Types**

MONTH- END FINANCIAL RESULTS								
STATEMENT OF SOURCES AND USES								
SEPTEMBER 2021								
Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
<b>100 General Fund</b>								
Sources	3,918,240	883,010	1,303,280	420,270	1,199,415	1,617,425	418,010	41.3%
Uses	4,184,574	371,712	246,943	124,769	1,496,796	744,749	752,047	17.8%
Net Sources/Uses	(266,334)	511,298	1,056,336	545,038	(297,381)	872,676	1,170,057	
<b>200 Utilities</b>								
Sources	13,143,076	1,316,240	1,274,923	(41,317)	3,859,598	3,931,476	71,878	29.9%
Uses	17,068,075	4,076,898	710,097	3,366,802	10,264,863	2,557,886	7,706,977	15.0%
Net Sources/Uses	(3,924,999)	(2,760,659)	564,826	3,325,485	(6,405,265)	1,373,590	7,778,855	
<b>300 Community Services</b>								
Sources	19,739,702	1,571,327	1,187,349	(383,979)	4,553,015	4,122,161	(430,853)	20.9%
Uses	25,713,118	4,101,813	1,611,799	2,490,014	11,260,194	4,589,538	6,670,655	17.8%
Net Sources/Uses	(5,973,416)	(2,530,486)	(424,450)	2,106,036	(6,707,179)	(467,377)	6,239,802	
<b>390 Beach</b>								
Sources	6,166,765	2,121,126	2,219,053	97,927	2,847,613	2,572,951	(274,662)	41.7%
Uses	6,114,769	656,715	695,541	(38,825)	4,831,037	2,125,593	2,705,444	34.8%
Net Sources/Uses	51,996	1,464,410	1,523,512	59,102	(1,983,423)	447,358	2,430,782	
<b>400 Internal Services</b>								
Sources	3,218,226	281,371	205,363	(76,008)	829,188	611,085	(218,103)	19.0%
Uses	3,174,220	262,422	204,930	57,492	824,879	618,047	206,832	19.5%
Net Sources/Uses	44,006	18,949	433	(18,516)	4,309	(6,962)	(11,271)	
<b>DISTRICT-WIDE SUMMARY</b>								
Sources	46,186,009	6,173,074	6,189,967	16,893	13,286,829	12,855,098	(433,731)	27.8%
Uses	56,254,755	9,469,661	3,469,310	6,000,261	28,677,768	10,635,813	18,041,956	18.9%
Net Sources/Uses	(10,068,746)	(3,296,487)	2,720,658	6,017,145	(15,386,939)	2,219,285	17,608,224	

**Table 2 – District-wide Financial Results: Sources and Uses by Major Category**

ALL DISTRICT							
CURRENT YEAR TO BUDGET COMPARISON							
For fiscal year 2022, 07/01/2021 - 09/30/2021							
	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Ad Valorem Property Tax	1,948,610	717,000	1,129,771	412,771	717,000	1,129,771	412,771
Consolidated Taxes	1,901,530	160,335	170,220	9,885	465,390	477,100	11,710
Charges for Services	31,853,158	2,580,013	2,086,938	(493,075)	8,691,547	7,900,270	(791,277)
Facility Fees	6,088,940	2,390,158	2,550,921	160,763	2,390,158	2,550,921	160,763
Rents	12,100	2,280	-	(2,280)	5,340	-	(5,340)
Intergovernmental - Operating Grants	65,800	3,900	5,374	1,474	12,025	28,421	16,396
Interfund Services	3,559,537	302,325	226,334	(75,991)	891,180	665,434	(225,747)
Non Operating Income/Leases	118,130	2,765	2,791	26	73,295	77,123	3,828
Investment Earnings	171,575	14,298	3,818	(10,480)	42,894	12,259	(30,635)
Capital Grants	80,000	-	-	-	-	-	-
Proceeds from Capital Asset Dispositions	-	-	13,800	13,800	-	13,800	13,800
Transfers In	386,629	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>46,186,009</b>	<b>6,173,074</b>	<b>6,189,967</b>	<b>16,893</b>	<b>13,288,829</b>	<b>12,855,098</b>	<b>(433,731)</b>
<b>USES</b>							
Salaries and Wages	15,073,364	1,220,453	1,061,096	159,357	3,914,226	3,418,963	495,263
Employee Fringe	6,175,958	481,231	397,150	84,081	1,480,759	1,242,493	238,266
<b>Total Personnel Cost</b>	<b>21,249,322</b>	<b>1,701,684</b>	<b>1,458,246</b>	<b>243,438</b>	<b>5,394,985</b>	<b>4,661,456</b>	<b>733,529</b>
Professional Services	726,324	65,683	45,551	20,132	239,174	90,955	148,218
Services and Supplies	11,068,715	1,203,902	647,104	556,798	4,140,937	2,027,485	2,113,453
Insurance	724,200	53,282	53,380	(97)	159,847	160,139	(292)
Utilities	2,449,822	213,149	190,444	22,705	628,058	598,682	29,376
Cost of Goods Sold	1,789,355	216,145	93,327	122,817	781,746	534,453	247,292
Central Services Cost	-	-	-	-	-	-	-
Defensible Space	200,000	-	-	-	-	-	-
Capital Improvements	16,624,335	5,628,907	591,607	5,037,300	16,624,335	1,900,676	14,723,659
Debt Service	1,036,054	386,808	386,651	157	708,687	661,966	46,720
Transfers Out	386,629	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>56,254,755</b>	<b>9,469,561</b>	<b>3,466,310</b>	<b>6,003,251</b>	<b>28,677,768</b>	<b>10,635,813</b>	<b>18,041,955</b>

- District-wide Sources through the first quarter of the fiscal year totaled \$12,855,098, falling \$433,731 below the year-to-date budget of \$13,288,829.
  - Shortfalls in Charges for Services (\$791,277), Inter-fund Services (\$225,747) and Interest Earnings (\$30,365) were partially offset by favorable budget variances within Property Tax (\$432,771), and Facility Fees (\$160,763) collected through the first quarter.
- District-wide Uses through the first quarter of the fiscal year totaled \$10,635,813, or \$18,041,955 under the year-to-date budget of \$28,677,768.
  - Personnel costs through September 30, 2021 were \$4,661,456, or \$733,529 (13.6%) under year-to-date budget of \$5,394,985.
  - Significant favorable budget variances through the first quarter were also realized in Services and Supplies (\$2,113,453), Cost of Goods Sold (\$247,292), Professional Services (\$148,218).
  - Capital Improvement expenditures through the first quarter were \$1,900,676 representing 11.4% of the FY2021/22 budget of \$16,624,335. This result is due to the timing of significant capital outlay expenditures planned for in the current fiscal year.

- Table 3 provides a summary of revenues, expenses and change in net position for each of the District's proprietary (enterprise) funds. Starting with the FY2021/22 fiscal year, the District converted its Community Services and Beach funds from Special Revenue (Governmental-type) funds to Enterprise (Proprietary-type) funds for financial reporting purposes.
- This report also includes, via Attachment B, the complete set of monthly Statement of Revenues, Expenses and Change in Net Position for the period ending September 30, 2021 for the District's proprietary funds. These reports are posted on the District's Financial Transparency webpage.

**Table 3 – Proprietary Funds: Statement of Revenues, Expenses and Change in Net Position**

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION								
SEPTEMBER 2021								
Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
<b>200 Utilities</b>								
Total Operating Income	13,069,076	1,310,073	1,274,322	(35,751)	3,841,098	3,929,727	88,629	30.1%
Total Operating Expense	13,119,689	1,062,150	977,724	84,425	3,875,865	2,946,793	929,071	22.5%
Net Income (Expense)	(50,613)	247,923	296,598	48,674	(34,767)	982,933	1,017,700	
Total Non Operating Income	74,000	6,167	601	(5,566)	18,500	1,749	(16,751)	2.4%
Total Non Operating Expense	89,291	-	-	-	46,564	-	46,564	0.0%
Income (Expense) Before Transfers	(65,904)	254,090	297,199	43,109	(62,831)	984,683	1,047,513	
Change in Net Position	(65,904)	254,090	297,199	43,109	(62,831)	984,683	1,047,513	-1494.1%
<b>300 Community Services</b>								
Total Operating Income	19,128,693	1,566,375	1,170,830	(395,545)	4,473,157	4,031,283	(441,874)	21.1%
Total Operating Expense	22,878,833	2,072,825	1,457,940	614,885	6,256,701	4,762,634	1,494,067	20.8%
Net Income (Expense)	(3,750,140)	(506,450)	(287,110)	219,340	(1,783,544)	(731,350)	1,052,193	
Total Non Operating Income	224,380	4,953	16,519	11,567	79,858	90,878	11,020	40.5%
Total Non Operating Expense	14,715	8,669	8,512	157	8,982	8,824	157	60.0%
Income (Expense) Before Transfers	(3,540,475)	(510,167)	(279,103)	231,064	(1,712,668)	(649,297)	1,063,371	
Change in Net Position	(3,540,475)	(510,167)	(279,103)	231,064	(1,712,668)	(649,297)	1,063,371	18.3%
<b>390 Beach</b>								
Total Operating Income	6,161,140	2,120,657	2,219,053	98,396	2,846,207	2,572,951	(273,256)	41.8%
Total Operating Expense	2,626,834	359,661	152,401	207,260	1,156,423	666,173	490,250	26.4%
Net Income (Expense)	3,534,306	1,760,996	2,066,651	305,656	1,689,784	1,906,778	216,994	
Total Non Operating Income	5,625	469	-	(469)	1,406	-	(1,406)	0.0%
Total Non Operating Expense	210	139	139	(0)	139	139	(0)	66.3%
Income (Expense) Before Transfers	3,539,721	1,761,325	2,066,512	305,187	1,691,052	1,906,639	215,588	
Change in Net Position	3,539,721	1,761,325	2,066,512	305,187	1,691,052	1,906,639	215,588	53.9%
<b>400 Internal Services</b>								
Total Operating Income	3,218,226	281,371	205,363	(76,008)	829,188	611,085	(218,103)	19.0%
Total Operating Expense	3,186,820	263,472	205,805	57,668	828,029	620,721	207,308	19.5%
Net Income (Expense)	31,406	17,899	(441)	(18,340)	1,159	(9,636)	(10,795)	
Change in Net Position	31,406	17,899	(441)	(18,340)	1,159	(9,636)	(10,795)	-30.7%

- Utility Fund – An increase in net position of \$984,683 was reported through the first three months of the fiscal year, resulting primarily from favorable net operating income of \$982,933. This result compares favorably to the year-to-date budget which assumed a decrease in net position of \$62,831 through the first quarter.
- Community Services Fund – A decrease in net position of \$649,297 was reported through the first three months of the fiscal year. This result compares favorably

to the year-to-date budget which assumed a decrease in net position of \$1,712,668 through the first quarter.

- Beach Fund - An increase in net position of \$1,906,639 was reported through the first three months of the fiscal year, resulting primarily from favorable net operating income. This result compares favorably to the year-to-date budget which assumed an increase in net position of \$1,691,052 through the first quarter.
- Internal Service Fund - A decrease in net position of \$9,636 was reported through the first three months of the fiscal year. While this result compares unfavorably to the year-to-date budget which assumed an increase in net position of \$1,159 through the first quarter, internal services funds will generally clear negative net positions over the course of the fiscal year as expenditures are entirely recovered through charges to user departments.

## II. COMMENTS

This first quarter budget update provides financial results through September 30, 2021. Staff anticipates returning to the Board in February with a second quarter (mid-year) budget update which will cover budgetary and financial results through the first six months of the fiscal year (through December 30, 2021). As part of the mid-year budget update, Staff will also be updating revenue and expenditure projections through the end of the fiscal year. These mid-year projections will also serve to inform development of the District's FY2022/23 budget.

### **Attachments:**

- Monthly Financial Summary Reports – FY2021/2022 through September 30, 2021
  - Attachment A – Sources and Uses (All Funds)
  - Attachment B – Statement of Revenues, Expenses and Change in Net Positions (Proprietary Funds ONLY)



# MONTHLY FINANCIAL SUMMARY REPORTS

## STATEMENT OF SOURCES AND USES

FISCAL YEAR 2021/22

SEPTEMBER 2021

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District Wide Summary

Community Services Summary

Beach Summary

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District-wide Roll-up

General Fund

Utility Fund

Community Services Fund

Beach Fund

Internal Services

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

SEPTEMBER 2021

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
<b>100 General Fund</b>								
Sources	3,918,240	883,010	1,303,280	420,270	1,199,415	1,617,425	418,010	41.3%
Uses	4,184,574	371,712	246,943	124,769	1,496,796	744,749	752,047	17.8%
Net Sources/Uses	(266,334)	511,298	1,056,336	545,038	(297,381)	872,676	1,170,057	
<b>200 Utilities</b>								
Sources	13,143,076	1,316,240	1,274,923	(41,317)	3,859,598	3,931,476	71,878	29.9%
Uses	17,068,075	4,076,898	710,097	3,366,802	10,264,863	2,557,886	7,706,977	15.0%
Net Sources/Uses	(3,924,999)	(2,760,659)	564,826	3,325,485	(6,405,265)	1,373,590	7,778,855	
<b>300 Community Services</b>								
Sources	19,739,702	1,571,327	1,187,349	(383,979)	4,553,015	4,122,161	(430,853)	20.9%
Uses	25,713,118	4,101,813	1,611,799	2,490,014	11,260,194	4,589,538	6,670,655	17.8%
Net Sources/Uses	(5,973,416)	(2,530,486)	(424,450)	2,106,036	(6,707,179)	(467,377)	6,239,802	
<b>390 Beach</b>								
Sources	6,166,765	2,121,126	2,219,053	97,927	2,847,613	2,572,951	(274,662)	41.7%
Uses	6,114,769	656,715	695,541	(38,825)	4,831,037	2,125,593	2,705,444	34.8%
Net Sources/Uses	51,996	1,464,410	1,523,512	59,102	(1,983,423)	447,358	2,430,782	
<b>400 Internal Services</b>								
Sources	3,218,226	281,371	205,363	(76,008)	829,188	611,085	(218,103)	19.0%
Uses	3,174,220	262,422	204,930	57,492	824,879	618,047	206,832	19.5%
Net Sources/Uses	44,006	18,949	433	(18,516)	4,309	(6,962)	(11,271)	
<b>DISTRICT-WIDE SUMMARY</b>								
Sources	46,186,009	6,173,074	6,189,967	16,893	13,288,829	12,855,098	(433,731)	27.8%
Uses	56,254,755	9,469,561	3,469,310	6,000,251	28,677,768	10,635,813	18,041,955	18.9%
Net Sources/Uses	(10,068,746)	(3,296,487)	2,720,658	6,017,145	(15,388,939)	2,219,285	17,608,224	

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

SEPTEMBER 2021

**COMMUNITY SERVICES: OPERATIONS BY VENUE**

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
<b>Golf - Championship Course</b>								
Sources	3,520,218	626,139	454,669	(171,470)	2,198,247	1,879,167	(319,080)	53.4%
Uses	4,962,403	1,216,648	565,769	650,880	2,755,421	1,549,747	1,205,674	31.2%
Net Sources/Uses	(1,442,185)	(590,509)	(111,099)	479,410	(557,174)	329,420	886,594	
<b>Golf - Mountain Course</b>								
Sources	983,711	201,898	86,291	(115,607)	685,696	472,170	(213,526)	48.0%
Uses	1,947,506	233,485	127,494	105,991	1,205,678	411,230	794,449	21.1%
Net Sources/Uses	(963,795)	(31,587)	(41,203)	(9,616)	(519,982)	60,940	580,923	
<b>320 Golf</b>								
Sources	4,503,929	828,037	540,960	(287,077)	2,883,943	2,351,337	(532,606)	52.2%
Uses	6,909,909	1,450,134	693,263	756,871	3,961,099	1,960,977	2,000,122	28.4%
Net Sources/Uses	(2,405,980)	(622,097)	(152,303)	469,794	(1,077,156)	390,360	1,467,516	
<b>330 Facilities</b>								
Sources	1,973,911	323,802	190,603	(133,199)	976,453	892,200	(84,253)	45.2%
Uses	2,090,279	384,888	313,506	71,382	1,004,700	694,173	310,526	-170.2%
Net Sources/Uses	(116,368)	(61,086)	(122,903)	(61,817)	(28,247)	198,027	226,273	
<b>340 Ski - Diamond Peak</b>								
Sources	11,081,427	2,458	1,210	(1,247)	73,373	74,883	1,510	0.7%
Uses	10,847,427	1,664,965	295,757	1,369,209	3,631,701	830,228	2,801,473	7.7%
Net Sources/Uses	234,000	(1,662,508)	(294,546)	1,367,962	(3,558,329)	(755,345)	2,802,983	
<b>350 Recreation</b>								
Sources	1,166,383	73,387	68,074	(5,313)	250,097	289,227	39,130	24.8%
Uses	3,412,634	327,900	185,448	142,452	1,671,727	610,702	1,061,026	17.9%
Net Sources/Uses	(2,246,251)	(254,513)	(117,374)	137,139	(1,421,630)	(321,475)	1,100,155	
<b>360 Community Services Admin.</b>								
Sources	573,300	306,168	357,664	51,497	189,501	348,038	158,537	60.7%
Uses	883,074	108,494	27,814	80,680	181,596	77,270	104,327	8.8%
Net Sources/Uses	(309,774)	197,674	329,850	132,176	7,905	270,769	262,864	
<b>370 Parks</b>								
Sources	258,413	24,724	16,159	(8,565)	85,827	66,340	(19,487)	25.7%
Uses	1,304,901	130,689	68,824	61,866	670,471	267,970	402,502	20.5%
Net Sources/Uses	(1,046,488)	(105,965)	(52,665)	53,300	(584,644)	(201,629)	383,015	
<b>380 Tennis</b>								
Sources	182,339	12,752	12,677	(75)	93,821	100,136	6,315	54.9%
Uses	264,893	34,742	27,187	7,556	138,899	148,219	(9,320)	56.0%
Net Sources/Uses	(82,554)	(21,990)	(14,509)	7,481	(45,078)	(48,083)	(3,005)	
<b>COMMUNITY SERVICES SUMMARY</b>								
Sources	19,739,702	1,571,327	1,187,349	(383,979)	4,553,015	4,122,161	(430,853)	20.9%
Uses	25,713,118	4,101,813	1,611,799	2,490,014	11,260,194	4,589,538	6,670,655	17.8%
Net Sources/Uses	(5,973,416)	(2,530,486)	(424,450)	2,106,036	(6,707,179)	(467,377)	6,239,802	

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

SEPTEMBER 2021

**BEACH: OPERATIONS**

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
<b>390 Beach - Operations</b>								
Sources	6,166,765	2,121,126	2,219,053	97,927	2,847,613	2,572,951	(274,662)	41.7%
Uses	6,114,769	656,715	695,541	(38,825)	4,831,037	2,125,593	2,705,444	34.8%
Net Sources/Uses	51,996	1,464,410	1,523,512	59,102	(1,983,423)	447,358	2,430,782	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Ad Valorem Property Tax	1,948,610	717,000	1,129,771	412,771	717,000	1,129,771	412,771
Consolidated Taxes	1,901,530	160,335	170,220	9,885	465,390	477,100	11,710
Charges for Services	31,853,158	2,580,013	2,086,938	(493,075)	8,691,547	7,900,270	(791,277)
Facility Fees	6,088,940	2,390,158	2,550,921	160,763	2,390,158	2,550,921	160,763
Rents	12,100	2,280	-	(2,280)	5,340	-	(5,340)
Intergovernmental - Operating Grants	65,800	3,900	5,374	1,474	12,025	28,421	16,396
Interfund Services	3,559,537	302,325	226,334	(75,991)	891,180	665,434	(225,747)
Non Operating Income/Leases	118,130	2,765	2,791	26	73,295	77,123	3,828
Investment Earnings	171,575	14,298	3,818	(10,480)	42,894	12,259	(30,635)
Capital Grants	80,000	-	-	-	-	-	-
Proceeds from Capital Asset Dispositions	-	-	13,800	13,800	-	13,800	13,800
Transfers In	386,629	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>46,186,009</b>	<b>6,173,074</b>	<b>6,189,967</b>	<b>16,893</b>	<b>13,288,829</b>	<b>12,855,098</b>	<b>(433,731)</b>
<b>USES</b>							
Salaries and Wages	15,073,364	1,220,453	1,061,096	159,357	3,914,226	3,418,963	495,263
Employee Fringe	6,175,958	481,231	397,150	84,081	1,480,759	1,242,493	238,266
<b>Total Personnel Cost</b>	<b>21,249,322</b>	<b>1,701,684</b>	<b>1,458,246</b>	<b>243,438</b>	<b>5,394,985</b>	<b>4,661,456</b>	<b>733,529</b>
Professional Services	726,324	65,683	45,551	20,132	239,174	90,955	148,218
Services and Supplies	11,068,715	1,203,902	647,104	556,798	4,140,937	2,027,485	2,113,453
Insurance	724,200	53,282	53,380	(97)	159,847	160,139	(292)
Utilities	2,449,822	213,149	190,444	22,705	628,058	598,682	29,376
Cost of Goods Sold	1,789,355	216,145	93,327	122,817	781,746	534,453	247,292
Central Services Cost	-	-	-	-	-	-	-
Defensible Space	200,000	-	-	-	-	-	-
Capital Improvements	16,624,335	5,628,907	591,607	5,037,300	16,624,335	1,900,676	14,723,659
Debt Service	1,036,054	386,808	386,651	157	708,687	661,966	46,720
Transfers Out	386,629	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>56,254,755</b>	<b>9,469,561</b>	<b>3,466,310</b>	<b>6,003,251</b>	<b>28,677,768</b>	<b>10,635,813</b>	<b>18,041,955</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Ad Valorem Property Tax	1,948,610	717,000	1,129,771	412,771	717,000	1,129,771	412,771
Consolidated Taxes	1,901,530	160,335	170,220	9,885	465,390	477,100	11,710
Charges for Services	2,400	200	-	(200)	600	-	(600)
Non Operating Income/Leases	-	-	-	-	-	111	111
Investment Earnings	65,700	5,475	3,289	(2,186)	16,425	10,443	(5,982)
<b>TOTAL SOURCES</b>	<b>3,918,240</b>	<b>883,010</b>	<b>1,303,280</b>	<b>420,270</b>	<b>1,199,415</b>	<b>1,617,425</b>	<b>418,010</b>
<b>USES</b>							
Salaries and Wages	2,327,299	189,364	181,549	7,815	580,452	528,090	52,362
Employee Fringe	1,154,282	92,239	78,746	13,494	280,566	238,737	41,830
<b>Total Personnel Cost</b>	<b>3,481,581</b>	<b>281,603</b>	<b>260,295</b>	<b>21,309</b>	<b>861,018</b>	<b>766,827</b>	<b>94,192</b>
Professional Services	472,799	49,167	40,134	9,033	189,824	64,833	124,991
Services and Supplies	1,184,733	93,328	31,049	62,279	363,170	209,735	153,435
Insurance	55,000	4,583	4,592	(8)	13,750	13,775	(25)
Utilities	108,000	9,268	9,229	39	26,605	26,805	(200)
Central Services Cost	(1,546,624)	(128,885)	(106,480)	(22,405)	(386,656)	(363,152)	(23,504)
Capital Improvements	429,085	62,647	8,125	54,522	429,085	25,926	403,159
<b>TOTAL USES</b>	<b>4,184,574</b>	<b>371,712</b>	<b>246,943</b>	<b>124,769</b>	<b>1,496,796</b>	<b>744,749</b>	<b>752,047</b>
<b>SOURCES(USES)</b>	<b>(266,334)</b>	<b>511,298</b>	<b>1,056,336</b>	<b>545,038</b>	<b>(297,381)</b>	<b>872,676</b>	<b>1,170,057</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	12,796,676	1,298,623	1,264,497	(34,126)	3,806,848	3,897,054	90,206
Intergovernmental - Operating Grants	31,000	-	-	-	-	13,163	13,163
Interfund Services	241,400	11,450	9,825	(1,625)	34,250	19,510	(14,740)
Investment Earnings	74,000	6,167	601	(5,566)	18,500	1,749	(16,751)
<b>TOTAL SOURCES</b>	<b>13,143,076</b>	<b>1,316,240</b>	<b>1,274,923</b>	<b>(41,317)</b>	<b>3,859,598</b>	<b>3,931,476</b>	<b>71,878</b>
<b>USES</b>							
Salaries and Wages	3,079,621	261,736	232,244	29,492	797,144	690,058	107,086
Employee Fringe	1,644,339	131,324	105,702	25,622	397,627	329,358	68,270
<b>Total Personnel Cost</b>	<b>4,723,960</b>	<b>393,060</b>	<b>337,946</b>	<b>55,114</b>	<b>1,194,771</b>	<b>1,019,415</b>	<b>175,356</b>
Professional Services	182,050	13,767	5,417	8,350	41,100	21,451	19,649
Services and Supplies	2,839,235	193,634	212,850	(19,216)	1,255,972	617,793	638,180
Insurance	211,000	17,583	17,615	(32)	52,750	52,845	(95)
Utilities	933,004	99,902	86,596	13,306	298,661	277,807	20,854
Cost of Goods Sold	-	-	2,601	(2,601)	-	4,833	(4,833)
Central Services Cost	447,540	37,295	31,777	5,518	111,885	102,124	9,761
Defensible Space	100,000	-	-	-	-	-	-
Capital Improvements	6,988,157	3,321,657	15,294	3,306,363	6,988,157	186,614	6,801,543
Debt Service	643,129	-	-	-	321,566	275,003	46,563
Transfers Out	-	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>17,068,075</b>	<b>4,076,898</b>	<b>710,097</b>	<b>3,366,802</b>	<b>10,264,863</b>	<b>2,557,886</b>	<b>7,706,977</b>
<b>SOURCES(USES)</b>	<b>(3,924,999)</b>	<b>(2,760,659)</b>	<b>564,826</b>	<b>3,325,485</b>	<b>(6,405,265)</b>	<b>1,373,590</b>	<b>7,778,855</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF SOURCES AND USES**  
**BY CLASS**  
**WATER**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	5,157,799	590,456	612,114	21,657	1,719,109	1,821,812	102,702
Interfund Services	241,400	11,450	9,825	(1,625)	34,250	19,510	(14,740)
Investment Earnings	1,500	125	20	(105)	375	86	(289)
<b>TOTAL SOURCES</b>	<b>5,400,699</b>	<b>602,031</b>	<b>621,959</b>	<b>19,927</b>	<b>1,753,734</b>	<b>1,841,407</b>	<b>87,673</b>
<b>USES</b>							
Salaries and Wages	1,361,416	115,857	100,580	15,277	355,285	309,662	45,623
Employee Fringe	725,891	57,835	47,155	10,680	175,878	152,357	23,520
<b>Total Personnel Cost</b>	<b>2,087,307</b>	<b>173,692</b>	<b>147,735</b>	<b>25,956</b>	<b>531,163</b>	<b>462,019</b>	<b>69,143</b>
Professional Services	87,850	6,833	2,709	4,125	20,500	8,126	12,374
Services and Supplies	1,658,575	95,043	71,255	23,788	842,417	282,916	559,501
Insurance	115,900	9,658	9,676	(17)	28,975	29,027	(52)
Utilities	464,566	57,941	53,903	4,038	173,067	169,251	3,816
Cost of Goods Sold	-	-	2,601	(2,601)	-	4,833	(4,833)
Central Services Cost	214,819	17,902	14,927	2,974	53,705	50,770	2,935
Defensible Space	50,000	-	-	-	-	-	-
Capital Improvements	1,606,422	393,422	(8,838)	402,260	1,606,422	63,876	1,542,546
Debt Service	307,019	-	-	-	153,509	123,968	29,541
Transfers Out	(164,808)	(13,734)	(7,636)	(6,098)	(41,202)	(24,242)	(16,960)
<b>TOTAL USES</b>	<b>6,427,650</b>	<b>740,756</b>	<b>286,331</b>	<b>454,425</b>	<b>3,368,555</b>	<b>1,170,543</b>	<b>2,198,011</b>
<b>SOURCES(USES)</b>	<b>(1,026,951)</b>	<b>(138,725)</b>	<b>335,628</b>	<b>474,353</b>	<b>(1,614,821)</b>	<b>670,864</b>	<b>2,285,684</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SEWER**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	7,166,372	638,167	617,163	(21,004)	1,868,734	1,868,688	(45)
Investment Earnings	72,500	6,042	581	(5,461)	18,125	1,663	(16,462)
<b>TOTAL SOURCES</b>	<b>7,238,872</b>	<b>644,208</b>	<b>617,743</b>	<b>(26,465)</b>	<b>1,886,859</b>	<b>1,870,352</b>	<b>(16,507)</b>
<b>USES</b>							
Salaries and Wages	1,542,836	131,615	116,300	15,315	398,117	336,252	61,865
Employee Fringe	828,195	66,280	51,765	14,515	199,840	157,090	42,750
<b>Total Personnel Cost</b>	<b>2,371,031</b>	<b>197,895</b>	<b>168,065</b>	<b>29,830</b>	<b>597,957</b>	<b>493,342</b>	<b>104,615</b>
Professional Services	94,200	6,933	2,709	4,225	20,600	8,126	12,474
Services and Supplies	946,384	79,348	122,081	(42,733)	356,125	284,610	71,515
Insurance	95,100	7,925	7,939	(14)	23,775	23,818	(43)
Utilities	466,188	41,629	32,450	9,179	125,032	108,085	16,947
Central Services Cost	201,393	16,783	16,229	554	50,348	49,303	1,045
Defensible Space	50,000	-	-	-	-	-	-
Capital Improvements	5,381,735	2,928,235	24,132	2,904,103	5,381,735	122,738	5,258,997
Debt Service	336,110	-	-	-	168,057	151,035	17,022
Transfers Out	164,808	13,734	7,636	6,098	41,202	24,242	16,960
<b>TOTAL USES</b>	<b>10,106,949</b>	<b>3,292,482</b>	<b>381,241</b>	<b>2,911,241</b>	<b>6,764,832</b>	<b>1,265,299</b>	<b>5,499,532</b>
<b>SOURCES(USES)</b>	<b>(2,868,077)</b>	<b>(2,648,274)</b>	<b>236,502</b>	<b>2,884,776</b>	<b>(4,877,973)</b>	<b>605,052</b>	<b>5,483,026</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SOLID WASTE**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	338,000	-	(500)	(500)	84,500	85,501	1,001
<b>TOTAL SOURCES</b>	<b>338,000</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>	<b>84,500</b>	<b>85,501</b>	<b>1,001</b>
<b>USES</b>							
Salaries and Wages	118,268	9,630	10,455	(825)	29,532	30,209	(677)
Employee Fringe	59,287	4,741	4,469	272	14,412	13,241	1,171
<b>Total Personnel Cost</b>	<b>177,555</b>	<b>14,371</b>	<b>14,924</b>	<b>(552)</b>	<b>43,944</b>	<b>43,451</b>	<b>494</b>
Services and Supplies	153,575	12,518	15,492	(2,973)	37,555	38,819	(1,264)
Utilities	1,710	198	195	3	428	423	4
Central Services Cost	22,377	1,865	-	1,865	5,594	-	5,594
<b>TOTAL USES</b>	<b>355,217</b>	<b>28,952</b>	<b>30,610</b>	<b>(1,658)</b>	<b>87,521</b>	<b>82,692</b>	<b>4,829</b>
<b>SOURCES(USES)</b>	<b>(17,217)</b>	<b>(28,952)</b>	<b>(31,110)</b>	<b>(2,158)</b>	<b>(3,021)</b>	<b>2,809</b>	<b>5,830</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
TAHOE WATER SUPPLIERS ASSOCIATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	134,505	70,000	35,721	(34,279)	134,505	121,053	(13,452)
Intergovernmental - Operating Grants	31,000	-	-	-	-	13,163	13,163
<b>TOTAL SOURCES</b>	<b>165,505</b>	<b>70,000</b>	<b>35,721</b>	<b>(34,279)</b>	<b>134,505</b>	<b>134,216</b>	<b>(289)</b>
<b>USES</b>							
Salaries and Wages	57,100	4,634	4,910	(276)	14,210	13,935	275
Employee Fringe	30,967	2,468	2,313	156	7,497	6,669	828
<b>Total Personnel Cost</b>	<b>88,067</b>	<b>7,102</b>	<b>7,223</b>	<b>(120)</b>	<b>21,707</b>	<b>20,603</b>	<b>1,104</b>
Professional Services	-	-	-	-	-	5,200	(5,200)
Services and Supplies	80,700	6,725	4,023	2,702	19,875	11,448	8,427
Utilities	540	135	48	87	135	48	87
Central Services Cost	8,951	746	621	125	2,238	2,051	186
<b>TOTAL USES</b>	<b>178,258</b>	<b>14,708</b>	<b>11,915</b>	<b>2,794</b>	<b>43,955</b>	<b>39,350</b>	<b>4,604</b>
<b>SOURCES(USES)</b>	<b>(12,753)</b>	<b>55,292</b>	<b>23,806</b>	<b>(31,485)</b>	<b>90,550</b>	<b>94,866</b>	<b>4,316</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	18,161,582	1,228,690	807,182	(421,508)	4,106,049	3,634,059	(471,990)
Facility Fees	820,300	322,001	347,128	25,127	322,001	347,128	25,127
Rents	12,100	2,280	-	(2,280)	5,340	-	(5,340)
Intergovernmental - Operating Grants	34,800	3,900	5,374	1,474	12,025	15,258	3,233
Interfund Services	99,911	9,504	11,146	1,642	27,742	34,839	7,097
Non Operating Leases	118,130	2,765	2,791	26	73,295	77,012	3,717
Investment Earnings	26,250	2,188	(72)	(2,260)	6,563	66	(6,497)
Capital Grants	80,000	-	-	-	-	-	-
Proceeds from Capital Asset Dispositions	-	-	13,800	13,800	-	13,800	13,800
Transfers In	386,629	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>19,739,702</b>	<b>1,571,327</b>	<b>1,187,349</b>	<b>(383,979)</b>	<b>4,553,015</b>	<b>4,122,161</b>	<b>(430,853)</b>
<b>USES</b>							
Salaries and Wages	7,313,032	551,551	483,086	68,465	1,755,522	1,599,142	156,380
Employee Fringe	2,379,777	173,351	153,938	19,414	533,048	479,213	53,835
<b>Total Personnel Cost</b>	<b>9,692,809</b>	<b>724,902</b>	<b>637,024</b>	<b>87,879</b>	<b>2,288,570</b>	<b>2,078,355</b>	<b>210,215</b>
Professional Services	44,625	1,000	-	1,000	3,000	4,671	(1,671)
Services and Supplies	5,295,380	659,263	312,581	346,682	1,850,014	887,120	962,894
Insurance	403,100	23,249	23,292	(43)	69,747	69,876	(129)
Utilities	1,258,234	86,647	81,631	5,016	253,166	256,041	(2,875)
Cost of Goods Sold	1,688,855	211,445	91,603	119,842	693,246	503,148	190,097
Central Services Cost	980,404	81,700	66,854	14,846	245,101	222,567	22,534
Defensible Space	100,000	-	-	-	-	-	-
Capital Improvements	5,476,454	1,933,024	18,388	1,914,636	5,476,454	187,020	5,289,434
Debt Service	386,629	380,583	380,426	157	380,896	380,739	157
Transfers Out	386,629	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>25,713,118</b>	<b>4,101,813</b>	<b>1,611,799</b>	<b>2,490,014</b>	<b>11,260,194</b>	<b>4,589,538</b>	<b>6,670,655</b>
<b>SOURCES(USES)</b>	<b>(5,973,416)</b>	<b>(2,530,486)</b>	<b>(424,450)</b>	<b>2,106,036</b>	<b>(6,707,179)</b>	<b>(467,377)</b>	<b>6,239,802</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	3,334,825	626,139	454,669	(171,470)	2,198,247	1,879,167	(319,080)
Transfers In	185,393	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>3,520,218</b>	<b>626,139</b>	<b>454,669</b>	<b>(171,470)</b>	<b>2,198,247</b>	<b>1,879,167</b>	<b>(319,080)</b>
<b>USES</b>							
Salaries and Wages	1,332,115	178,138	155,519	22,619	565,809	518,969	46,840
Employee Fringe	392,310	44,095	40,418	3,677	138,404	129,693	8,712
<b>Total Personnel Cost</b>	<b>1,724,425</b>	<b>222,233</b>	<b>195,937</b>	<b>26,297</b>	<b>704,213</b>	<b>648,662</b>	<b>55,551</b>
Professional Services	7,980	-	-	-	-	-	-
Services and Supplies	978,452	93,783	69,422	24,362	338,933	235,360	103,573
Insurance	77,800	12,966	12,990	(24)	38,898	38,970	(72)
Utilities	231,740	31,520	30,553	967	95,610	96,240	(630)
Cost of Goods Sold	563,440	105,650	54,344	51,306	356,413	273,479	82,934
Central Services Cost	206,865	17,239	21,068	(3,829)	51,716	74,977	(23,261)
Capital Improvements	988,182	551,802	-	551,802	988,182	291	987,891
Debt Service	183,519	181,455	181,455	(0)	181,455	181,768	(313)
<b>TOTAL USES</b>	<b>4,962,403</b>	<b>1,216,648</b>	<b>565,769</b>	<b>650,880</b>	<b>2,755,421</b>	<b>1,549,747</b>	<b>1,205,674</b>
<b>SOURCES(USES)</b>	<b>(1,442,185)</b>	<b>(590,509)</b>	<b>(111,099)</b>	<b>479,410</b>	<b>(557,174)</b>	<b>329,420</b>	<b>886,594</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	942,821	200,153	84,476	(115,677)	680,461	466,725	(213,736)
Non Operating Leases	40,890	1,745	1,815	70	5,235	5,445	210
<b>TOTAL SOURCES</b>	<b>983,711</b>	<b>201,898</b>	<b>86,291</b>	<b>(115,607)</b>	<b>685,696</b>	<b>472,170</b>	<b>(213,526)</b>
<b>USES</b>							
Salaries and Wages	454,601	63,010	42,703	20,307	198,905	144,124	54,781
Employee Fringe	132,328	13,835	11,098	2,737	42,703	34,804	7,899
<b>Total Personnel Cost</b>	<b>586,929</b>	<b>76,845</b>	<b>53,801</b>	<b>23,044</b>	<b>241,608</b>	<b>178,929</b>	<b>62,679</b>
Professional Services	4,170	-	-	-	-	-	-
Services and Supplies	373,994	36,614	36,224	390	134,891	109,061	25,830
Insurance	17,900	2,983	2,989	(6)	8,949	8,966	(17)
Utilities	89,300	12,205	11,381	824	36,415	37,581	(1,166)
Cost of Goods Sold	105,100	21,200	4,339	16,861	69,400	27,518	41,882
Central Services Cost	72,390	6,033	6,850	(818)	18,098	22,809	(4,712)
Capital Improvements	695,849	77,449	11,910	65,539	695,849	26,365	669,484
Debt Service	1,874	156	-	156	469	-	469
<b>TOTAL USES</b>	<b>1,947,506</b>	<b>233,485</b>	<b>127,494</b>	<b>105,991</b>	<b>1,205,678</b>	<b>411,230</b>	<b>794,449</b>
<b>SOURCES(USES)</b>	<b>(963,795)</b>	<b>(31,587)</b>	<b>(41,203)</b>	<b>(9,616)</b>	<b>(519,982)</b>	<b>60,940</b>	<b>580,923</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
FACILITIES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	1,798,720	323,802	190,603	(133,199)	976,453	892,200	(84,253)
Transfers In	175,191	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>1,973,911</b>	<b>323,802</b>	<b>190,603</b>	<b>(133,199)</b>	<b>976,453</b>	<b>892,200</b>	<b>(84,253)</b>
<b>USES</b>							
Salaries and Wages	503,309	53,515	42,965	10,550	168,731	127,782	40,949
Employee Fringe	218,627	21,374	18,587	2,788	64,291	52,099	12,192
<b>Total Personnel Cost</b>	<b>721,936</b>	<b>74,889</b>	<b>61,552</b>	<b>13,338</b>	<b>233,022</b>	<b>179,881</b>	<b>53,141</b>
Professional Services	1,170	-	-	-	-	-	-
Services and Supplies	510,732	43,275	33,751	9,523	228,370	100,220	128,150
Insurance	12,200	1,017	1,019	(2)	3,050	3,056	(6)
Utilities	55,720	4,960	5,205	(245)	14,755	15,295	(540)
Cost of Goods Sold	429,400	79,400	30,944	48,456	241,500	193,477	48,023
Central Services Cost	97,530	8,128	7,816	312	24,383	29,024	(4,641)
Capital Improvements	86,400	-	-	-	86,400	-	86,400
Debt Service	175,191	173,220	173,220	0	173,220	173,220	0
<b>TOTAL USES</b>	<b>2,090,279</b>	<b>384,888</b>	<b>313,506</b>	<b>71,382</b>	<b>1,004,700</b>	<b>694,173</b>	<b>310,526</b>
<b>SOURCES(USES)</b>	<b>(116,368)</b>	<b>(61,086)</b>	<b>(122,903)</b>	<b>(61,817)</b>	<b>(28,247)</b>	<b>198,027</b>	<b>226,273</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SKI FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	10,958,399	500	325	(175)	2,500	3,315	815
Interfund Services	14,985	-	-	-	-	-	-
Non Operating Leases	77,240	1,020	976	(44)	68,060	71,567	3,507
Investment Earnings	11,250	938	(91)	(1,028)	2,813	1	(2,812)
Transfers In	19,553	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>11,081,427</b>	<b>2,458</b>	<b>1,210</b>	<b>(1,247)</b>	<b>73,373</b>	<b>74,883</b>	<b>1,510</b>
<b>USES</b>							
Salaries and Wages	3,299,155	106,089	99,633	6,456	303,641	254,607	49,034
Employee Fringe	1,131,813	52,126	46,151	5,975	153,377	132,716	20,661
<b>Total Personnel Cost</b>	<b>4,430,968</b>	<b>158,215</b>	<b>145,784</b>	<b>12,432</b>	<b>457,018</b>	<b>387,323</b>	<b>69,694</b>
Professional Services	23,700	1,000	-	1,000	3,000	4,671	(1,671)
Services and Supplies	2,190,361	287,506	93,087	194,419	596,896	232,991	363,905
Insurance	219,800	-	-	-	-	-	-
Utilities	621,260	11,605	12,072	(467)	34,965	36,630	(1,665)
Cost of Goods Sold	529,100	-	-	-	-	-	-
Central Services Cost	389,595	32,466	14,381	18,086	97,399	38,200	59,199
Capital Improvements	2,423,090	1,154,840	11,101	1,143,739	2,423,090	111,080	2,312,010
Debt Service	19,553	19,333	19,333	0	19,333	19,333	0
<b>TOTAL USES</b>	<b>10,847,427</b>	<b>1,664,965</b>	<b>295,757</b>	<b>1,369,209</b>	<b>3,631,701</b>	<b>830,228</b>	<b>2,801,473</b>
<b>SOURCES(USES)</b>	<b>234,000</b>	<b>(1,662,508)</b>	<b>(294,546)</b>	<b>1,367,962</b>	<b>(3,558,329)</b>	<b>(755,345)</b>	<b>2,802,983</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
RECREATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	1,147,154	71,987	66,658	(5,329)	245,897	287,810	41,913
Intergovernmental - Operating Grants	17,000	1,400	1,417	17	4,200	1,417	(2,783)
Transfers In	2,229	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>1,166,383</b>	<b>73,387</b>	<b>68,074</b>	<b>(5,313)</b>	<b>250,097</b>	<b>289,227</b>	<b>39,130</b>
<b>USES</b>							
Salaries and Wages	1,069,121	78,198	75,130	3,068	273,626	291,620	(17,994)
Employee Fringe	327,197	25,102	22,429	2,674	80,304	77,505	2,799
<b>Total Personnel Cost</b>	<b>1,396,318</b>	<b>103,300</b>	<b>97,559</b>	<b>5,742</b>	<b>353,930</b>	<b>369,125</b>	<b>(15,194)</b>
Professional Services	5,850	-	-	-	-	-	-
Services and Supplies	612,845	65,285	48,091	17,194	204,721	132,380	72,340
Insurance	57,900	4,825	4,834	(9)	14,475	14,501	(26)
Utilities	145,640	12,705	9,547	3,158	34,965	27,384	7,581
Cost of Goods Sold	51,380	3,770	754	3,016	18,865	4,546	14,319
Central Services Cost	130,539	10,878	9,325	1,553	32,635	31,780	854
Capital Improvements	1,009,933	124,933	13,135	111,798	1,009,933	28,781	981,152
Debt Service	2,229	2,204	2,204	0	2,204	2,204	0
<b>TOTAL USES</b>	<b>3,412,634</b>	<b>327,900</b>	<b>185,448</b>	<b>142,452</b>	<b>1,671,727</b>	<b>610,702</b>	<b>1,061,026</b>
<b>SOURCES(USES)</b>	<b>(2,246,251)</b>	<b>(254,513)</b>	<b>(117,374)</b>	<b>137,139</b>	<b>(1,421,630)</b>	<b>(321,475)</b>	<b>1,100,155</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES ADMINISTRATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	(262,000)	(17,083)	(3,282)	13,801	(136,250)	(12,954)	123,296
Facility Fees	820,300	322,001	347,128	25,127	322,001	347,128	25,127
Investment Earnings	15,000	1,250	19	(1,231)	3,750	65	(3,685)
Proceeds from Capital Asset Dispositions	-	-	13,800	13,800	-	13,800	13,800
<b>TOTAL SOURCES</b>	<b>573,300</b>	<b>306,168</b>	<b>357,664</b>	<b>51,497</b>	<b>189,501</b>	<b>348,038</b>	<b>158,537</b>
<b>USES</b>							
Salaries and Wages	173,588	13,899	15,637	(1,738)	45,304	48,596	(3,292)
Employee Fringe	63,879	5,087	5,283	(196)	15,790	15,902	(112)
<b>Total Personnel Cost</b>	<b>237,467</b>	<b>18,986</b>	<b>20,919</b>	<b>(1,933)</b>	<b>61,094</b>	<b>64,498</b>	<b>(3,404)</b>
Services and Supplies	132,418	87,295	4,807	82,488	113,862	5,522	108,341
Utilities	8,604	717	489	228	2,151	1,394	757
Central Services Cost	17,956	1,496	1,599	(103)	4,489	4,356	133
Defensible Space	100,000	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	1,500	(1,500)
Transfers Out	386,629	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>883,074</b>	<b>108,494</b>	<b>27,814</b>	<b>80,680</b>	<b>181,596</b>	<b>77,270</b>	<b>104,327</b>
<b>SOURCES(USES)</b>	<b>(309,774)</b>	<b>197,674</b>	<b>329,850</b>	<b>132,176</b>	<b>7,905</b>	<b>270,769</b>	<b>262,864</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
PARKS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	60,615	10,440	1,055	(9,385)	44,920	17,660	(27,260)
Rents	12,100	2,280	-	(2,280)	5,340	-	(5,340)
Intergovernmental - Operating Grants	17,800	2,500	3,958	1,458	7,825	13,841	6,016
Interfund Services	84,926	9,504	11,146	1,642	27,742	34,839	7,097
Capital Grants	80,000	-	-	-	-	-	-
Transfers In	2,972	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>258,413</b>	<b>24,724</b>	<b>16,159</b>	<b>(8,565)</b>	<b>85,827</b>	<b>66,340</b>	<b>(19,487)</b>
<b>USES</b>							
Salaries and Wages	365,679	42,558	38,587	3,971	133,138	131,978	1,160
Employee Fringe	89,419	8,784	7,679	1,105	27,110	24,770	2,340
<b>Total Personnel Cost</b>	<b>455,098</b>	<b>51,342</b>	<b>46,266</b>	<b>5,076</b>	<b>160,248</b>	<b>156,748</b>	<b>3,500</b>
Professional Services	1,170	-	-	-	-	-	-
Services and Supplies	410,653	34,882	20,483	14,399	186,357	50,566	135,791
Insurance	13,800	1,150	1,152	(2)	3,450	3,456	(6)
Utilities	96,360	12,055	11,324	731	31,515	38,551	(7,036)
Central Services Cost	51,848	4,321	4,417	(97)	12,962	14,453	(1,491)
Capital Improvements	273,000	24,000	(17,758)	41,758	273,000	1,256	271,744
Debt Service	2,972	2,939	2,939	0	2,939	2,939	0
<b>TOTAL USES</b>	<b>1,304,901</b>	<b>130,689</b>	<b>68,824</b>	<b>61,866</b>	<b>670,471</b>	<b>267,970</b>	<b>402,502</b>
<b>SOURCES(USES)</b>	<b>(1,046,488)</b>	<b>(105,965)</b>	<b>(52,665)</b>	<b>53,300</b>	<b>(584,644)</b>	<b>(201,629)</b>	<b>383,015</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
TENNIS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	181,048	12,752	12,677	(75)	93,821	100,136	6,315
Transfers In	1,291	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>182,339</b>	<b>12,752</b>	<b>12,677</b>	<b>(75)</b>	<b>93,821</b>	<b>100,136</b>	<b>6,315</b>
<b>OPERATING USES</b>							
Salaries and Wages	115,464	16,144	12,913	3,231	66,368	81,466	(15,098)
Employee Fringe	24,203	2,946	2,293	653	11,069	11,723	(654)
<b>Total Personnel Cost</b>	<b>139,667</b>	<b>19,090</b>	<b>15,206</b>	<b>3,884</b>	<b>77,437</b>	<b>93,189</b>	<b>(15,752)</b>
Professional Services	585	-	-	-	-	-	-
Services and Supplies	85,925	10,623	6,717	3,906	45,983	21,019	24,964
Insurance	3,700	308	309	(1)	925	927	(2)
Utilities	9,610	880	1,059	(179)	2,790	2,966	(176)
Cost of Goods Sold	10,435	1,425	1,222	203	7,068	4,129	2,939
Central Services Cost	13,681	1,140	1,397	(257)	3,420	6,967	(3,547)
Capital Improvements	-	-	-	-	-	17,747	(17,747)
Debt Service	1,291	1,276	1,276	0	1,276	1,276	0
<b>TOTAL USES</b>	<b>264,893</b>	<b>34,742</b>	<b>27,187</b>	<b>7,556</b>	<b>138,899</b>	<b>148,219</b>	<b>(9,320)</b>
<b>SOURCES(USES)</b>	<b>(82,554)</b>	<b>(21,990)</b>	<b>(14,509)</b>	<b>7,481</b>	<b>(45,078)</b>	<b>(48,083)</b>	<b>(3,005)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Charges for Services	892,500	52,500	15,259	(37,241)	778,050	369,158	(408,892)
Facility Fees	5,268,640	2,068,157	2,203,794	135,637	2,068,157	2,203,794	135,637
Investment Earnings	5,625	469	-	(469)	1,406	-	(1,406)
<b>TOTAL SOURCES</b>	<b>6,166,765</b>	<b>2,121,126</b>	<b>2,219,053</b>	<b>97,927</b>	<b>2,847,613</b>	<b>2,572,951</b>	<b>(274,662)</b>
<b>USES</b>							
Salaries and Wages	885,579	98,207	75,360	22,847	414,465	339,538	74,927
Employee Fringe	229,705	22,993	17,783	5,210	83,180	66,786	16,394
<b>Total Personnel Cost</b>	<b>1,115,284</b>	<b>121,200</b>	<b>93,143</b>	<b>28,057</b>	<b>497,645</b>	<b>406,324</b>	<b>91,321</b>
Professional Services	17,850	1,000	-	1,000	3,000	-	3,000
Services and Supplies	847,156	179,499	17,701	161,798	408,962	91,610	317,352
Insurance	39,300	6,550	6,562	(12)	19,650	19,686	(36)
Utilities	139,064	16,072	12,139	3,933	46,746	35,700	11,046
Cost of Goods Sold	100,500	4,700	(877)	5,577	88,500	26,471	62,029
Central Services Cost	118,680	9,890	7,849	2,041	29,670	38,461	(8,791)
Capital Improvements	3,730,639	311,579	552,799	(241,220)	3,730,639	1,501,116	2,229,523
Debt Service	6,296	6,225	6,225	(0)	6,225	6,225	(0)
<b>TOTAL USES</b>	<b>6,114,769</b>	<b>656,715</b>	<b>695,541</b>	<b>(38,825)</b>	<b>4,831,037</b>	<b>2,125,593</b>	<b>2,705,444</b>
<b>SOURCES(USES)</b>	<b>51,996</b>	<b>1,464,410</b>	<b>1,523,512</b>	<b>59,102</b>	<b>(1,983,423)</b>	<b>447,358</b>	<b>2,430,782</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>SOURCES</b>							
Interfund Services	3,218,226	281,371	205,363	(76,008)	829,188	611,085	(218,103)
<b>TOTAL SOURCES</b>	<b>3,218,226</b>	<b>281,371</b>	<b>205,363</b>	<b>(76,008)</b>	<b>829,188</b>	<b>611,085</b>	<b>(218,103)</b>
<b>USES</b>							
Salaries and Wages	1,467,833	119,595	88,857	30,738	366,643	262,135	104,508
Employee Fringe	767,855	61,323	40,981	20,342	186,337	128,399	57,938
<b>Total Personnel Cost</b>	<b>2,235,688</b>	<b>180,918</b>	<b>129,838</b>	<b>51,080</b>	<b>552,980</b>	<b>390,534</b>	<b>162,446</b>
Professional Services	9,000	750	-	750	2,250	-	2,250
Services and Supplies	902,212	78,178	72,922	5,255	262,819	221,226	41,592
Insurance	15,800	1,317	1,319	(2)	3,950	3,957	(7)
Utilities	11,520	1,260	851	409	2,880	2,330	550
<b>TOTAL USES</b>	<b>3,174,220</b>	<b>262,422</b>	<b>204,930</b>	<b>57,492</b>	<b>824,879</b>	<b>618,047</b>	<b>206,832</b>
<b>SOURCES(USES)</b>	<b>44,006</b>	<b>18,949</b>	<b>433</b>	<b>(18,516)</b>	<b>4,309</b>	<b>(6,962)</b>	<b>(11,271)</b>

# **MONTHLY FINANCIAL SUMMARY REPORTS**

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**

**FISCAL YEAR 2021/22**

**SEPTEMBER 2021**

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

**MONTH- END FINANCIAL RESULTS**

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**

SEPTEMBER 2021

<b>Fund</b>	<b>Current Year Total Budget</b>	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>	<b>YTD % of Budget</b>
<b>200 Utilities</b>								
Total Operating Income	13,069,076	1,310,073	1,274,322	(35,751)	3,841,098	3,929,727	88,629	30.1%
Total Operating Expense	13,119,689	1,062,150	977,724	84,425	3,875,865	2,946,793	929,071	22.5%
Net Income (Expense)	(50,613)	247,923	296,598	48,674	(34,767)	982,933	1,017,700	
Total Non Operating Income	74,000	6,167	601	(5,566)	18,500	1,749	(16,751)	2.4%
Total Non Operating Expense	89,291	-	-	-	46,564	-	46,564	0.0%
Income (Expense) Before Transfers	(65,904)	254,090	297,199	43,109	(62,831)	984,683	1,047,513	
Change in Net Position	(65,904)	254,090	297,199	43,109	(62,831)	984,683	1,047,513	-1494.1%
<b>300 Community Services</b>								
Total Operating Income	19,128,693	1,566,375	1,170,830	(395,545)	4,473,157	4,031,283	(441,874)	21.1%
Total Operating Expense	22,878,833	2,072,825	1,457,940	614,885	6,256,701	4,762,634	1,494,067	20.8%
Net Income (Expense)	(3,750,140)	(506,450)	(287,110)	219,340	(1,783,544)	(731,350)	1,052,193	
Total Non Operating Income	224,380	4,953	16,519	11,567	79,858	90,878	11,020	40.5%
Total Non Operating Expense	14,715	8,669	8,512	157	8,982	8,824	157	60.0%
Income (Expense) Before Transfers	(3,540,475)	(510,167)	(279,103)	231,064	(1,712,668)	(649,297)	1,063,371	
Change in Net Position	(3,540,475)	(510,167)	(279,103)	231,064	(1,712,668)	(649,297)	1,063,371	18.3%
<b>390 Beach</b>								
Total Operating Income	6,161,140	2,120,657	2,219,053	98,396	2,846,207	2,572,951	(273,256)	41.8%
Total Operating Expense	2,626,834	359,661	152,401	207,260	1,156,423	666,173	490,250	25.4%
Net Income (Expense)	3,534,306	1,760,996	2,066,651	305,656	1,689,784	1,906,778	216,994	
Total Non Operating Income	5,625	469	-	(469)	1,406	-	(1,406)	0.0%
Total Non Operating Expense	210	139	139	(0)	139	139	(0)	66.3%
Income (Expense) Before Transfers	3,539,721	1,761,325	2,066,512	305,187	1,691,052	1,906,639	215,588	
Change in Net Position	3,539,721	1,761,325	2,066,512	305,187	1,691,052	1,906,639	215,588	53.9%
<b>400 Internal Services</b>								
Total Operating Income	3,218,226	281,371	205,363	(76,008)	829,188	611,085	(218,103)	19.0%
Total Operating Expense	3,186,820	263,472	205,805	57,668	828,029	620,721	207,308	19.5%
Net Income (Expense)	31,406	17,899	(441)	(18,340)	1,159	(9,636)	(10,795)	
Change in Net Position	31,406	17,899	(441)	(18,340)	1,159	(9,636)	(10,795)	-30.7%



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	12,796,676	1,298,623	1,264,497	(34,126)	3,806,848	3,897,054	90,206
Intergovernmental - Operating Grants	31,000	-	-	-	-	13,163	13,163
Interfund Services	241,400	11,450	9,825	(1,625)	34,250	19,510	(14,740)
<b>TOTAL OPERATING INCOME</b>	<b>13,069,076</b>	<b>1,310,073</b>	<b>1,274,322</b>	<b>(35,751)</b>	<b>3,841,098</b>	<b>3,929,727</b>	<b>88,629</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	3,079,621	261,736	232,244	29,492	797,144	690,058	107,086
Employee Fringe	1,644,339	131,324	105,702	25,622	397,627	329,358	68,270
<b>Total Personnel Cost</b>	<b>4,723,960</b>	<b>393,060</b>	<b>337,946</b>	<b>55,114</b>	<b>1,194,771</b>	<b>1,019,415</b>	<b>175,356</b>
Professional Services	182,050	13,767	5,417	8,350	41,100	21,451	19,649
Services and Supplies	2,839,235	193,634	212,850	(19,216)	1,255,972	617,793	638,180
Insurance	211,000	17,583	17,615	(32)	52,750	52,845	(95)
Utilities	933,004	99,902	86,596	13,306	298,661	277,807	20,854
Cost of Goods Sold	-	-	2,601	(2,601)	-	4,833	(4,833)
Central Services Cost	447,540	37,295	31,777	5,518	111,885	102,124	9,761
Defensible Space	100,000	-	-	-	-	-	-
Depreciation	3,682,900	306,908	282,922	23,987	920,725	850,524	70,201
<b>TOTAL OPERATING EXPENSE</b>	<b>13,119,689</b>	<b>1,062,150</b>	<b>977,724</b>	<b>84,425</b>	<b>3,875,865</b>	<b>2,946,793</b>	<b>929,071</b>
<b>NET INCOME (EXPENSE)</b>	<b>(50,613)</b>	<b>247,923</b>	<b>296,598</b>	<b>48,674</b>	<b>(34,767)</b>	<b>982,933</b>	<b>1,017,700</b>
<b>NON OPERATING INCOME</b>							
Investment Earnings	74,000	6,167	601	(5,566)	18,500	1,749	(16,751)
<b>TOTAL NON OPERATING INCOME</b>	<b>74,000</b>	<b>6,167</b>	<b>601</b>	<b>(5,566)</b>	<b>18,500</b>	<b>1,749</b>	<b>(16,751)</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	89,291	-	-	-	46,564	-	46,564
<b>TOTAL NON OPERATING EXPENSE</b>	<b>89,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,564</b>	<b>-</b>	<b>46,564</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(65,904)</b>	<b>254,090</b>	<b>297,199</b>	<b>43,109</b>	<b>(62,831)</b>	<b>984,683</b>	<b>1,047,513</b>
<b>CHANGE IN NET POSITION</b>	<b>(65,904)</b>	<b>254,090</b>	<b>297,199</b>	<b>43,109</b>	<b>(62,831)</b>	<b>984,683</b>	<b>1,047,513</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	18,161,582	1,228,690	807,182	(421,508)	4,106,049	3,634,059	(471,990)
Facility Fees	820,300	322,001	347,128	25,127	322,001	347,128	25,127
Rents	12,100	2,280	-	(2,280)	5,340	-	(5,340)
Intergovernmental - Operating Grants	34,800	3,900	5,374	1,474	12,025	15,258	3,233
Interfund Services	99,911	9,504	11,146	1,642	27,742	34,839	7,097
<b>TOTAL OPERATING INCOME</b>	<b>19,128,693</b>	<b>1,566,375</b>	<b>1,170,830</b>	<b>(395,545)</b>	<b>4,473,157</b>	<b>4,031,283</b>	<b>(441,874)</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	7,313,032	551,551	483,086	68,465	1,755,522	1,599,142	156,380
Employee Fringe	2,379,777	173,351	153,938	19,414	533,048	479,213	53,835
<b>Total Personnel Cost</b>	<b>9,692,809</b>	<b>724,902</b>	<b>637,024</b>	<b>87,879</b>	<b>2,288,570</b>	<b>2,078,355</b>	<b>210,215</b>
Professional Services	44,625	1,000	-	1,000	3,000	4,671	(1,671)
Services and Supplies	5,295,380	659,263	312,581	346,682	1,850,014	887,120	962,894
Insurance	403,100	23,249	23,292	(43)	69,747	69,876	(129)
Utilities	1,258,234	86,647	81,631	5,016	253,166	256,041	(2,875)
Cost of Goods Sold	1,688,855	211,445	91,603	119,842	693,246	503,148	190,097
Central Services Cost	980,404	81,700	66,854	14,846	245,101	222,567	22,534
Defensible Space	100,000	-	-	-	-	-	-
Depreciation	3,415,427	284,619	244,955	39,664	853,857	740,854	113,003
<b>TOTAL OPERATING EXPENSE</b>	<b>22,878,833</b>	<b>2,072,825</b>	<b>1,457,940</b>	<b>614,885</b>	<b>6,256,701</b>	<b>4,762,634</b>	<b>1,494,067</b>
<b>NET INCOME (EXPENSE)</b>	<b>(3,750,140)</b>	<b>(506,450)</b>	<b>(287,110)</b>	<b>219,340</b>	<b>(1,783,544)</b>	<b>(731,350)</b>	<b>1,052,193</b>
<b>NON OPERATING INCOME</b>							
Non Operating Leases	118,130	2,765	2,791	26	73,295	77,012	3,717
Investment Earnings	26,250	2,188	(72)	(2,260)	6,563	66	(6,497)
Capital Grants	80,000	-	-	-	-	-	-
Proceeds from Capital Asset Dispositions	-	-	13,800	13,800	-	13,800	13,800
<b>TOTAL NON OPERATING INCOME</b>	<b>224,380</b>	<b>4,953</b>	<b>16,519</b>	<b>11,567</b>	<b>79,858</b>	<b>90,878</b>	<b>11,020</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	14,715	8,669	8,512	157	8,982	8,824	157
<b>TOTAL NON OPERATING EXPENSE</b>	<b>14,715</b>	<b>8,669</b>	<b>8,512</b>	<b>157</b>	<b>8,982</b>	<b>8,824</b>	<b>157</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(3,540,475)</b>	<b>(510,167)</b>	<b>(279,103)</b>	<b>231,064</b>	<b>(1,712,668)</b>	<b>(649,297)</b>	<b>1,063,371</b>
<b>TRANSFERS</b>							
Transfers In	386,629	-	-	-	-	-	-
Transfers Out	386,629	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(3,540,475)</b>	<b>(510,167)</b>	<b>(279,103)</b>	<b>231,064</b>	<b>(1,712,668)</b>	<b>(649,297)</b>	<b>1,063,371</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Actual	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	3,334,825	626,139	454,669	(171,470)	2,198,247	1,879,167	(319,080)
<b>TOTAL OPERATING INCOME</b>	<b>3,334,825</b>	<b>626,139</b>	<b>454,669</b>	<b>(171,470)</b>	<b>2,198,247</b>	<b>1,879,167</b>	<b>(319,080)</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	1,332,115	178,138	155,519	22,619	565,809	518,969	46,840
Employee Fringe	392,310	44,095	40,418	3,677	138,404	129,693	8,712
<b>Total Personnel Cost</b>	<b>1,724,425</b>	<b>222,233</b>	<b>195,937</b>	<b>26,297</b>	<b>704,213</b>	<b>648,662</b>	<b>55,551</b>
Professional Services	7,980	-	-	-	-	-	-
Services and Supplies	978,452	93,783	69,422	24,362	338,933	235,360	103,573
Insurance	77,800	12,966	12,990	(24)	38,898	38,970	(72)
Utilities	231,740	31,520	30,553	967	95,610	96,240	(630)
Cost of Goods Sold	563,440	105,650	54,344	51,306	356,413	273,479	82,934
Central Services Cost	206,865	17,239	21,068	(3,829)	51,716	74,977	(23,261)
Depreciation	736,980	61,415	58,591	2,824	184,245	180,753	3,492
<b>TOTAL OPERATING EXPENSE</b>	<b>4,527,682</b>	<b>544,806</b>	<b>442,904</b>	<b>101,902</b>	<b>1,770,029</b>	<b>1,548,441</b>	<b>221,588</b>
<b>NET INCOME (EXPENSE)</b>	<b>(1,192,857)</b>	<b>81,333</b>	<b>11,765</b>	<b>(69,567)</b>	<b>428,218</b>	<b>330,726</b>	<b>(97,492)</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	6,124	4,060	4,060	(0)	4,060	4,372	(312)
<b>TOTAL NON OPERATING EXPENSE</b>	<b>6,124</b>	<b>4,060</b>	<b>4,060</b>	<b>(0)</b>	<b>4,060</b>	<b>4,372</b>	<b>(312)</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(1,198,981)</b>	<b>77,273</b>	<b>7,705</b>	<b>(69,568)</b>	<b>424,158</b>	<b>326,353</b>	<b>(97,805)</b>
<b>TRANSFERS</b>							
Transfers In	185,393	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>185,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,013,588)</b>	<b>77,273</b>	<b>7,705</b>	<b>(69,568)</b>	<b>424,158</b>	<b>326,353</b>	<b>(97,805)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	942,821	200,153	84,476	(115,677)	680,461	466,725	(213,736)
<b>TOTAL OPERATING INCOME</b>	<b>942,821</b>	<b>200,153</b>	<b>84,476</b>	<b>(115,677)</b>	<b>680,461</b>	<b>466,725</b>	<b>(213,736)</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	454,601	63,010	42,703	20,307	198,905	144,124	54,781
Employee Fringe	132,328	13,835	11,098	2,737	42,703	34,804	7,899
<b>Total Personnel Cost</b>	<b>586,929</b>	<b>76,845</b>	<b>53,801</b>	<b>23,044</b>	<b>241,608</b>	<b>178,929</b>	<b>62,679</b>
Professional Services	4,170	-	-	-	-	-	-
Services and Supplies	373,994	36,614	36,224	390	134,891	109,061	25,830
Insurance	17,900	2,983	2,989	(6)	8,949	8,966	(17)
Utilities	89,300	12,205	11,381	824	36,415	37,581	(1,166)
Cost of Goods Sold	105,100	21,200	4,339	16,861	69,400	27,518	41,882
Central Services Cost	72,390	6,033	6,850	(818)	18,098	22,809	(4,712)
Depreciation	220,247	18,354	15,382	2,972	55,062	46,181	8,881
<b>TOTAL OPERATING EXPENSE</b>	<b>1,470,030</b>	<b>174,234</b>	<b>130,966</b>	<b>43,269</b>	<b>564,423</b>	<b>431,046</b>	<b>133,377</b>
<b>NET INCOME (EXPENSE)</b>	<b>(527,209)</b>	<b>25,919</b>	<b>(46,490)</b>	<b>(72,409)</b>	<b>116,038</b>	<b>35,679</b>	<b>(80,360)</b>
<b>NON OPERATING INCOME</b>							
Non Operating Leases	40,890	1,745	1,815	70	5,235	5,445	210
<b>TOTAL NON OPERATING INCOME</b>	<b>40,890</b>	<b>1,745</b>	<b>1,815</b>	<b>70</b>	<b>5,235</b>	<b>5,445</b>	<b>210</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	1,874	156	-	156	469	-	469
<b>TOTAL NON OPERATING EXPENSE</b>	<b>1,874</b>	<b>156</b>	<b>-</b>	<b>156</b>	<b>469</b>	<b>-</b>	<b>469</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(488,193)</b>	<b>27,508</b>	<b>(44,675)</b>	<b>(72,182)</b>	<b>120,805</b>	<b>41,124</b>	<b>(79,681)</b>
<b>CHANGE IN NET POSITION</b>	<b>(488,193)</b>	<b>27,508</b>	<b>(44,675)</b>	<b>(72,182)</b>	<b>120,805</b>	<b>41,124</b>	<b>(79,681)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
FACILITIES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	1,798,720	323,802	190,603	(133,199)	976,453	892,200	(84,253)
<b>TOTAL OPERATING INCOME</b>	<b>1,798,720</b>	<b>323,802</b>	<b>190,603</b>	<b>(133,199)</b>	<b>976,453</b>	<b>892,200</b>	<b>(84,253)</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	503,309	53,515	42,965	10,550	168,731	127,782	40,949
Employee Fringe	218,627	21,374	18,587	2,788	64,291	52,099	12,192
<b>Total Personnel Cost</b>	<b>721,936</b>	<b>74,889</b>	<b>61,552</b>	<b>13,338</b>	<b>233,022</b>	<b>179,881</b>	<b>53,141</b>
Professional Services	1,170	-	-	-	-	-	-
Services and Supplies	510,732	43,275	33,751	9,523	228,370	100,220	128,150
Insurance	12,200	1,017	1,019	(2)	3,050	3,056	(6)
Utilities	55,720	4,960	5,205	(245)	14,755	15,295	(540)
Cost of Goods Sold	429,400	79,400	30,944	48,456	241,500	193,477	48,023
Central Services Cost	97,530	8,128	7,816	312	24,383	29,024	(4,641)
Depreciation	159,100	13,258	11,036	2,222	39,775	33,109	6,666
<b>TOTAL OPERATING EXPENSE</b>	<b>1,987,788</b>	<b>224,927</b>	<b>151,323</b>	<b>73,604</b>	<b>784,855</b>	<b>554,062</b>	<b>230,792</b>
<b>NET INCOME (EXPENSE)</b>	<b>(189,068)</b>	<b>98,875</b>	<b>39,281</b>	<b>(59,595)</b>	<b>191,598</b>	<b>338,138</b>	<b>146,540</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	5,847	3,876	3,876	0	3,876	3,876	0
<b>TOTAL NON OPERATING EXPENSE</b>	<b>5,847</b>	<b>3,876</b>	<b>3,876</b>	<b>0</b>	<b>3,876</b>	<b>3,876</b>	<b>0</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(194,915)</b>	<b>94,999</b>	<b>35,405</b>	<b>(59,595)</b>	<b>187,722</b>	<b>334,262</b>	<b>146,540</b>
<b>TRANSFERS</b>							
Transfers In	175,191	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>175,191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(19,724)</b>	<b>94,999</b>	<b>35,405</b>	<b>(59,595)</b>	<b>187,722</b>	<b>334,262</b>	<b>146,540</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
SKI FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	10,958,399	500	325	(175)	2,500	3,315	815
Interfund Services	14,985	-	-	-	-	-	-
<b>TOTAL OPERATING INCOME</b>	<b>10,973,384</b>	<b>500</b>	<b>325</b>	<b>(175)</b>	<b>2,500</b>	<b>3,315</b>	<b>815</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	3,299,155	106,089	99,633	6,456	303,641	254,607	49,034
Employee Fringe	1,131,813	52,126	46,151	5,975	153,377	132,716	20,661
<b>Total Personnel Cost</b>	<b>4,430,968</b>	<b>158,215</b>	<b>145,784</b>	<b>12,432</b>	<b>457,018</b>	<b>387,323</b>	<b>69,694</b>
Professional Services	23,700	1,000	-	1,000	3,000	4,671	(1,671)
Services and Supplies	2,190,361	287,506	93,087	194,419	596,896	232,991	363,905
Insurance	219,800	-	-	-	-	-	-
Utilities	621,260	11,605	12,072	(467)	34,965	36,630	(1,665)
Cost of Goods Sold	529,100	-	-	-	-	-	-
Central Services Cost	389,595	32,466	14,381	18,086	97,399	38,200	59,199
Depreciation	1,465,100	122,092	103,787	18,305	366,275	311,663	54,612
<b>TOTAL OPERATING EXPENSE</b>	<b>9,869,884</b>	<b>612,884</b>	<b>369,110</b>	<b>243,774</b>	<b>1,555,553</b>	<b>1,011,479</b>	<b>544,074</b>
<b>NET INCOME (EXPENSE)</b>	<b>1,103,500</b>	<b>(612,384)</b>	<b>(368,785)</b>	<b>243,599</b>	<b>(1,553,053)</b>	<b>(1,008,164)</b>	<b>544,889</b>
<b>NON OPERATING INCOME</b>							
Non Operating Leases	77,240	1,020	976	(44)	68,060	71,567	3,507
Investment Earnings	11,250	938	(91)	(1,028)	2,813	1	(2,812)
<b>TOTAL NON OPERATING INCOME</b>	<b>88,490</b>	<b>1,958</b>	<b>885</b>	<b>(1,072)</b>	<b>70,873</b>	<b>71,568</b>	<b>695</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	653	433	433	0	433	433	0
<b>TOTAL NON OPERATING EXPENSE</b>	<b>653</b>	<b>433</b>	<b>433</b>	<b>0</b>	<b>433</b>	<b>433</b>	<b>0</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>1,191,337</b>	<b>(610,860)</b>	<b>(368,332)</b>	<b>242,527</b>	<b>(1,482,614)</b>	<b>(937,028)</b>	<b>545,585</b>
<b>TRANSFERS</b>							
Transfers In	19,553	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>19,553</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>1,210,890</b>	<b>(610,860)</b>	<b>(368,332)</b>	<b>242,527</b>	<b>(1,482,614)</b>	<b>(937,028)</b>	<b>545,585</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**RECREATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	1,147,154	71,987	66,658	(5,329)	245,897	287,810	41,913
Intergovernmental - Operating Grants	17,000	1,400	1,417	17	4,200	1,417	(2,783)
<b>TOTAL OPERATING INCOME</b>	<b>1,164,154</b>	<b>73,387</b>	<b>68,074</b>	<b>(5,313)</b>	<b>250,097</b>	<b>289,227</b>	<b>39,130</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	1,069,121	78,198	75,130	3,068	273,626	291,620	(17,994)
Employee Fringe	327,197	25,102	22,429	2,674	80,304	77,505	2,799
<b>Total Personnel Cost</b>	<b>1,396,318</b>	<b>103,300</b>	<b>97,559</b>	<b>5,742</b>	<b>353,930</b>	<b>369,125</b>	<b>(15,194)</b>
Professional Services	5,850	-	-	-	-	-	-
Services and Supplies	612,845	65,285	48,091	17,194	204,721	132,380	72,340
Insurance	57,900	4,825	4,834	(9)	14,475	14,501	(26)
Utilities	145,640	12,705	9,547	3,158	34,965	27,384	7,581
Cost of Goods Sold	51,380	3,770	754	3,016	18,865	4,546	14,319
Central Services Cost	130,539	10,878	9,325	1,553	32,635	31,780	854
Depreciation	310,600	25,883	24,193	1,690	77,650	72,580	5,070
<b>TOTAL OPERATING EXPENSE</b>	<b>2,711,072</b>	<b>226,646</b>	<b>194,303</b>	<b>32,344</b>	<b>737,240</b>	<b>652,296</b>	<b>84,944</b>
<b>NET INCOME (EXPENSE)</b>	<b>(1,546,918)</b>	<b>(153,259)</b>	<b>(126,228)</b>	<b>27,031</b>	<b>(487,143)</b>	<b>(363,070)</b>	<b>124,074</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	74	49	49	(0)	49	49	(0)
<b>TOTAL NON OPERATING EXPENSE</b>	<b>74</b>	<b>49</b>	<b>49</b>	<b>(0)</b>	<b>49</b>	<b>49</b>	<b>(0)</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(1,546,992)</b>	<b>(153,308)</b>	<b>(126,278)</b>	<b>27,031</b>	<b>(487,192)</b>	<b>(363,119)</b>	<b>124,073</b>
<b>TRANSFERS</b>							
Transfers In	2,229	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>2,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,544,763)</b>	<b>(153,308)</b>	<b>(126,278)</b>	<b>27,031</b>	<b>(487,192)</b>	<b>(363,119)</b>	<b>124,073</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**OTHER RECREATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	(262,000)	(17,083)	(3,282)	13,801	(136,250)	(12,954)	123,296
Facility Fees	820,300	322,001	347,128	25,127	322,001	347,128	25,127
<b>TOTAL OPERATING INCOME</b>	<b>558,300</b>	<b>304,918</b>	<b>343,846</b>	<b>38,928</b>	<b>185,751</b>	<b>334,174</b>	<b>148,423</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	173,588	13,899	15,637	(1,738)	45,304	48,596	(3,292)
Employee Fringe	63,879	5,087	5,283	(196)	15,790	15,902	(112)
<b>Total Personnel Cost</b>	<b>237,467</b>	<b>18,986</b>	<b>20,919</b>	<b>(1,933)</b>	<b>61,094</b>	<b>64,498</b>	<b>(3,404)</b>
Services and Supplies	132,418	87,295	4,807	82,488	113,862	5,522	108,341
Utilities	8,604	717	489	228	2,151	1,394	757
Central Services Cost	17,956	1,496	1,599	(103)	4,489	4,356	133
Defensible Space	100,000	-	-	-	-	-	-
Depreciation	45,500	3,792	2,951	840	11,375	8,854	2,521
<b>TOTAL OPERATING EXPENSE</b>	<b>541,945</b>	<b>112,286</b>	<b>30,766</b>	<b>81,520</b>	<b>192,971</b>	<b>84,624</b>	<b>108,348</b>
<b>NET INCOME (EXPENSE)</b>	<b>16,355</b>	<b>192,632</b>	<b>313,080</b>	<b>120,448</b>	<b>(7,220)</b>	<b>249,550</b>	<b>256,770</b>
<b>NON OPERATING INCOME</b>							
Investment Earnings	15,000	1,250	19	(1,231)	3,750	65	(3,685)
Proceeds from Capital Asset Dispositions	-	-	13,800	13,800	-	13,800	13,800
<b>TOTAL NON OPERATING INCOME</b>	<b>15,000</b>	<b>1,250</b>	<b>13,819</b>	<b>12,569</b>	<b>3,750</b>	<b>13,865</b>	<b>10,115</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>31,355</b>	<b>193,882</b>	<b>326,899</b>	<b>133,017</b>	<b>(3,470)</b>	<b>263,415</b>	<b>266,885</b>
<b>TRANSFERS</b>							
Transfers Out	386,629	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>(386,629)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(355,274)</b>	<b>193,882</b>	<b>326,899</b>	<b>133,017</b>	<b>(3,470)</b>	<b>263,415</b>	<b>266,885</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**PARKS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	60,615	10,440	1,055	(9,385)	44,920	17,660	(27,260)
Rents	12,100	2,280	-	(2,280)	5,340	-	(5,340)
Intergovernmental - Operating Grants	17,800	2,500	3,958	1,458	7,825	13,841	6,016
Interfund Services	84,926	9,504	11,146	1,642	27,742	34,839	7,097
<b>TOTAL OPERATING INCOME</b>	<b>175,441</b>	<b>24,724</b>	<b>16,159</b>	<b>(8,565)</b>	<b>85,827</b>	<b>66,340</b>	<b>(19,487)</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	365,679	42,558	38,587	3,971	133,138	131,978	1,160
Employee Fringe	89,419	8,784	7,679	1,105	27,110	24,770	2,340
<b>Total Personnel Cost</b>	<b>455,098</b>	<b>51,342</b>	<b>46,266</b>	<b>5,076</b>	<b>160,248</b>	<b>156,748</b>	<b>3,500</b>
Professional Services	1,170	-	-	-	-	-	-
Services and Supplies	410,653	34,882	20,483	14,399	186,357	50,566	135,791
Insurance	13,800	1,150	1,152	(2)	3,450	3,456	(6)
Utilities	96,360	12,055	11,324	731	31,515	38,551	(7,036)
Central Services Cost	51,848	4,321	4,417	(97)	12,962	14,453	(1,491)
Depreciation	416,200	34,683	22,951	11,733	104,050	69,157	34,893
<b>TOTAL OPERATING EXPENSE</b>	<b>1,445,129</b>	<b>138,434</b>	<b>106,593</b>	<b>31,840</b>	<b>498,582</b>	<b>332,932</b>	<b>165,650</b>
<b>NET INCOME (EXPENSE)</b>	<b>(1,269,688)</b>	<b>(113,710)</b>	<b>(90,435)</b>	<b>23,275</b>	<b>(412,755)</b>	<b>(266,592)</b>	<b>146,163</b>
<b>NON OPERATING INCOME</b>							
Capital Grants	80,000	-	-	-	-	-	-
<b>TOTAL NON OPERATING INCOME</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	99	66	66	0	66	66	0
<b>TOTAL NON OPERATING EXPENSE</b>	<b>99</b>	<b>66</b>	<b>66</b>	<b>0</b>	<b>66</b>	<b>66</b>	<b>0</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(1,189,787)</b>	<b>(113,776)</b>	<b>(90,500)</b>	<b>23,275</b>	<b>(412,821)</b>	<b>(266,657)</b>	<b>146,164</b>
<b>TRANSFERS</b>							
Transfers In	2,972	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>2,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,186,815)</b>	<b>(113,776)</b>	<b>(90,500)</b>	<b>23,275</b>	<b>(412,821)</b>	<b>(266,657)</b>	<b>146,164</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
TENNIS FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	181,048	12,752	12,677	(75)	93,821	100,136	6,315
<b>TOTAL OPERATING INCOME</b>	<b>181,048</b>	<b>12,752</b>	<b>12,677</b>	<b>(75)</b>	<b>93,821</b>	<b>100,136</b>	<b>6,315</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	115,464	16,144	12,913	3,231	66,368	81,466	(15,098)
Employee Fringe	24,203	2,946	2,293	653	11,069	11,723	(654)
<b>Total Personnel Cost</b>	<b>139,667</b>	<b>19,090</b>	<b>15,206</b>	<b>3,884</b>	<b>77,437</b>	<b>93,189</b>	<b>(15,752)</b>
Professional Services	585	-	-	-	-	-	-
Services and Supplies	85,925	10,623	6,717	3,906	45,983	21,019	24,964
Insurance	3,700	308	309	(1)	925	927	(2)
Utilities	9,610	880	1,059	(179)	2,790	2,966	(176)
Cost of Goods Sold	10,435	1,425	1,222	203	7,068	4,129	2,939
Central Services Cost	13,681	1,140	1,397	(257)	3,420	6,967	(3,547)
Depreciation	61,700	5,142	6,065	(923)	15,425	18,558	(3,133)
<b>TOTAL OPERATING EXPENSE</b>	<b>325,302</b>	<b>38,608</b>	<b>31,975</b>	<b>6,632</b>	<b>153,048</b>	<b>147,754</b>	<b>5,294</b>
<b>NET INCOME (EXPENSE)</b>	<b>(144,254)</b>	<b>(25,856)</b>	<b>(19,298)</b>	<b>6,558</b>	<b>(59,227)</b>	<b>(47,618)</b>	<b>11,609</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	44	29	29	0	29	29	0
<b>TOTAL NON OPERATING EXPENSE</b>	<b>44</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>29</b>	<b>29</b>	<b>0</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(144,298)</b>	<b>(25,885)</b>	<b>(19,327)</b>	<b>6,558</b>	<b>(59,256)</b>	<b>(47,647)</b>	<b>11,609</b>
<b>TRANSFERS</b>							
Transfers In	1,291	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>1,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(143,007)</b>	<b>(25,885)</b>	<b>(19,327)</b>	<b>6,558</b>	<b>(59,256)</b>	<b>(47,647)</b>	<b>11,609</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Charges for Services	892,500	52,500	15,259	(37,241)	778,050	369,158	(408,892)
Facility Fees	5,268,640	2,068,157	2,203,794	135,637	2,068,157	2,203,794	135,637
<b>TOTAL OPERATING INCOME</b>	<b>6,161,140</b>	<b>2,120,657</b>	<b>2,219,053</b>	<b>98,396</b>	<b>2,846,207</b>	<b>2,572,951</b>	<b>(273,256)</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	885,579	98,207	75,360	22,847	414,465	339,538	74,927
Employee Fringe	229,705	22,993	17,783	5,210	83,180	66,786	16,394
<b>Total Personnel Cost</b>	<b>1,115,284</b>	<b>121,200</b>	<b>93,143</b>	<b>28,057</b>	<b>497,645</b>	<b>406,324</b>	<b>91,321</b>
Professional Services	17,850	1,000	-	1,000	3,000	-	3,000
Services and Supplies	847,156	179,499	17,701	161,798	408,962	91,610	317,352
Insurance	39,300	6,550	6,562	(12)	19,650	19,686	(36)
Utilities	139,064	16,072	12,139	3,933	46,746	35,700	11,046
Cost of Goods Sold	100,500	4,700	(877)	5,577	88,500	26,471	62,029
Central Services Cost	118,680	9,890	7,849	2,041	29,670	38,461	(8,791)
Depreciation	249,000	20,750	15,885	4,865	62,250	47,921	14,329
<b>TOTAL OPERATING EXPENSE</b>	<b>2,626,834</b>	<b>359,661</b>	<b>152,401</b>	<b>207,260</b>	<b>1,156,423</b>	<b>666,173</b>	<b>490,250</b>
<b>NET INCOME (EXPENSE)</b>	<b>3,534,306</b>	<b>1,760,996</b>	<b>2,066,651</b>	<b>305,656</b>	<b>1,689,784</b>	<b>1,906,778</b>	<b>216,994</b>
<b>NON OPERATING INCOME</b>							
Investment Earnings	5,625	469	-	(469)	1,406	-	(1,406)
<b>TOTAL NON OPERATING INCOME</b>	<b>5,625</b>	<b>469</b>	<b>-</b>	<b>(469)</b>	<b>1,406</b>	<b>-</b>	<b>(1,406)</b>
<b>NON OPERATING EXPENSE</b>							
Debt Service Interest	210	139	139	(0)	139	139	(0)
<b>TOTAL NON OPERATING EXPENSE</b>	<b>210</b>	<b>139</b>	<b>139</b>	<b>(0)</b>	<b>139</b>	<b>139</b>	<b>(0)</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>3,539,721</b>	<b>1,761,325</b>	<b>2,066,512</b>	<b>305,187</b>	<b>1,691,052</b>	<b>1,906,639</b>	<b>215,588</b>
<b>CHANGE IN NET POSITION</b>	<b>3,539,721</b>	<b>1,761,325</b>	<b>2,066,512</b>	<b>305,187</b>	<b>1,691,052</b>	<b>1,906,639</b>	<b>215,588</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Interfund Services	3,218,226	281,371	205,363	(76,008)	829,188	611,085	(218,103)
<b>TOTAL OPERATING INCOME</b>	<b>3,218,226</b>	<b>281,371</b>	<b>205,363</b>	<b>(76,008)</b>	<b>829,188</b>	<b>611,085</b>	<b>(218,103)</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	1,467,833	119,595	88,857	30,738	366,643	262,135	104,508
Employee Fringe	767,855	61,323	40,981	20,342	186,337	128,399	57,938
<b>Total Personnel Cost</b>	<b>2,235,688</b>	<b>180,918</b>	<b>129,838</b>	<b>51,080</b>	<b>552,980</b>	<b>390,534</b>	<b>162,446</b>
Professional Services	9,000	750	-	750	2,250	-	2,250
Services and Supplies	902,212	78,178	72,922	5,255	262,819	221,226	41,592
Insurance	15,800	1,317	1,319	(2)	3,950	3,957	(7)
Utilities	11,520	1,260	851	409	2,880	2,330	550
Depreciation	12,600	1,050	874	176	3,150	2,674	476
<b>TOTAL OPERATING EXPENSE</b>	<b>3,186,820</b>	<b>263,472</b>	<b>205,805</b>	<b>57,668</b>	<b>828,029</b>	<b>620,721</b>	<b>207,308</b>
<b>NET INCOME (EXPENSE)</b>	<b>31,406</b>	<b>17,899</b>	<b>(441)</b>	<b>(18,340)</b>	<b>1,159</b>	<b>(9,636)</b>	<b>(10,795)</b>
<b>CHANGE IN NET POSITION</b>	<b>31,406</b>	<b>17,899</b>	<b>(441)</b>	<b>(18,340)</b>	<b>1,159</b>	<b>(9,636)</b>	<b>(10,795)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
FLEET**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Interfund Services	1,244,526.00	103,460.49	95,299.69	-8,160.80	310,381.47	277,202.69	-33,178.78
<b>TOTAL OPERATING INCOME</b>	<b>1,244,526.00</b>	<b>103,460.49</b>	<b>95,299.69</b>	<b>-8,160.80</b>	<b>310,381.47</b>	<b>277,202.69</b>	<b>-33,178.78</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	560,523.00	45,268.00	40,392.76	4,875.24	138,822.00	118,492.00	20,330.00
Employee Fringe	317,958.51	25,234.24	20,651.85	4,582.39	76,618.72	63,061.74	13,556.98
<b>Total Personnel Cost</b>	<b>878,481.51</b>	<b>70,502.24</b>	<b>61,044.61</b>	<b>9,457.63</b>	<b>215,440.72</b>	<b>181,553.74</b>	<b>33,886.98</b>
Services and Supplies	376,441.14	31,890.00	33,780.00	-1,890.00	115,786.14	103,725.05	12,061.09
Insurance	5,600.00	466.67	467.51	-0.84	1,400.01	1,402.53	-2.52
Utilities	1,680.00	240.00	233.23	6.77	420.00	406.27	13.73
Depreciation	9,200.00	766.67	594.78	171.89	2,300.01	1,835.44	464.57
<b>TOTAL OPERATING EXPENSE</b>	<b>1,271,402.65</b>	<b>103,865.58</b>	<b>96,120.13</b>	<b>7,745.45</b>	<b>335,346.88</b>	<b>288,923.03</b>	<b>46,423.85</b>
<b>NET INCOME (EXPENSE)</b>	<b>-26,876.65</b>	<b>-405.09</b>	<b>-820.44</b>	<b>-415.35</b>	<b>-24,965.41</b>	<b>-11,720.34</b>	<b>13,245.07</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>-26,876.65</b>	<b>-405.09</b>	<b>-820.44</b>	<b>-415.35</b>	<b>-24,965.41</b>	<b>-11,720.34</b>	<b>13,245.07</b>
<b>CHANGE IN NET POSITION</b>	<b>-26,876.65</b>	<b>-405.09</b>	<b>-820.44</b>	<b>-415.35</b>	<b>-24,965.41</b>	<b>-11,720.34</b>	<b>13,245.07</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
ENGINEERING**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Interfund Services	949,500.00	98,000.00	41,101.00	-56,899.00	263,000.00	132,908.00	-130,092.00
<b>TOTAL OPERATING INCOME</b>	<b>949,500.00</b>	<b>98,000.00</b>	<b>41,101.00</b>	<b>-56,899.00</b>	<b>263,000.00</b>	<b>132,908.00</b>	<b>-130,092.00</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	586,275.00	48,098.00	21,144.57	26,953.43	147,502.00	68,945.68	78,556.32
Employee Fringe	276,070.07	22,207.98	6,941.86	15,266.12	67,589.94	26,191.41	41,398.53
<b>Total Personnel Cost</b>	<b>862,345.07</b>	<b>70,305.98</b>	<b>28,086.43</b>	<b>42,219.55</b>	<b>215,091.94</b>	<b>95,137.09</b>	<b>119,954.85</b>
Professional Services	9,000.00	750.00	0.00	750.00	2,250.00	0.00	2,250.00
Services and Supplies	56,543.00	1,996.92	1,384.15	612.77	22,150.76	10,600.63	11,550.13
Insurance	4,200.00	350.00	350.63	-0.63	1,050.00	1,051.89	-1.89
Utilities	3,120.00	460.00	216.89	243.11	780.00	717.89	62.11
<b>TOTAL OPERATING EXPENSE</b>	<b>935,208.07</b>	<b>73,862.90</b>	<b>30,038.10</b>	<b>43,824.80</b>	<b>241,322.70</b>	<b>107,507.50</b>	<b>133,815.20</b>
<b>NET INCOME (EXPENSE)</b>	<b>14,291.93</b>	<b>24,137.10</b>	<b>11,062.90</b>	<b>-13,074.20</b>	<b>21,677.30</b>	<b>25,400.50</b>	<b>3,723.20</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>14,291.93</b>	<b>24,137.10</b>	<b>11,062.90</b>	<b>-13,074.20</b>	<b>21,677.30</b>	<b>25,400.50</b>	<b>3,723.20</b>
<b>CHANGE IN NET POSITION</b>	<b>14,291.93</b>	<b>24,137.10</b>	<b>11,062.90</b>	<b>-13,074.20</b>	<b>21,677.30</b>	<b>25,400.50</b>	<b>3,723.20</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
BUILDINGS**

**CURRENT YEAR TO BUDGET COMPARISON**

For fiscal year 2022, 07/01/2021 - 09/30/2021

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING INCOME</b>							
Interfund Services	1,024,200.00	79,911.00	68,962.75	-10,948.25	255,807.00	200,974.59	-54,832.41
<b>TOTAL OPERATING INCOME</b>	<b>1,024,200.00</b>	<b>79,911.00</b>	<b>68,962.75</b>	<b>-10,948.25</b>	<b>255,807.00</b>	<b>200,974.59</b>	<b>-54,832.41</b>
<b>OPERATING EXPENSE</b>							
Salaries and Wages	321,035.00	26,229.00	27,319.81	-1,090.81	80,319.00	74,697.32	5,621.68
Employee Fringe	173,825.92	13,880.83	13,387.57	493.26	42,128.49	39,146.10	2,982.39
<b>Total Personnel Cost</b>	<b>494,860.92</b>	<b>40,109.83</b>	<b>40,707.38</b>	<b>-597.55</b>	<b>122,447.49</b>	<b>113,843.42</b>	<b>8,604.07</b>
Services and Supplies	469,228.00	44,290.67	37,758.06	6,532.61	124,882.01	106,900.77	17,981.24
Insurance	6,000.00	500.00	500.90	-0.90	1,500.00	1,502.70	-2.70
Utilities	6,720.00	560.00	400.69	159.31	1,680.00	1,205.36	474.64
Depreciation	3,400.00	283.33	279.41	3.92	849.99	838.23	11.76
<b>TOTAL OPERATING EXPENSE</b>	<b>980,208.92</b>	<b>85,743.83</b>	<b>79,646.44</b>	<b>6,097.39</b>	<b>251,359.49</b>	<b>224,290.48</b>	<b>27,069.01</b>
<b>NET INCOME (EXPENSE)</b>	<b>43,991.08</b>	<b>-5,832.83</b>	<b>-10,683.69</b>	<b>-4,850.86</b>	<b>4,447.51</b>	<b>-23,315.89</b>	<b>-27,763.40</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>43,991.08</b>	<b>-5,832.83</b>	<b>-10,683.69</b>	<b>-4,850.86</b>	<b>4,447.51</b>	<b>-23,315.89</b>	<b>-27,763.40</b>
<b>CHANGE IN NET POSITION</b>	<b>43,991.08</b>	<b>-5,832.83</b>	<b>-10,683.69</b>	<b>-4,850.86</b>	<b>4,447.51</b>	<b>-23,315.89</b>	<b>-27,763.40</b>

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2021/2022 First Quarter Budget Update:  
Popular CIP Status Report Through September 30, 2021

**DATE:** December 8, 2021

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### **I. RECOMMENDATION**

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

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

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

#### *Overview*

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

This agenda item, via attachment, provides the Board with the first quarterly Popular Report, reflecting financial results through the first three months of this fiscal year.

#### Capital Budget (CIP Projects + Expense)

	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 9/30/21
General Fund	\$ 456,438	\$ 75,000	\$ 531,438	\$ (8,053)	\$ -	\$ 523,385	\$ 25,926
Utility Fund	4,279,000	1,550,000	5,829,000	1,791,387	-	7,620,387	241,260
Internal Services	-	-	-	-	-	-	-
Community Services	3,870,130	-	3,870,130	2,110,924	100,000	6,081,054	199,019
Beach	3,520,060	-	3,520,060	453,019	-	3,973,079	1,501,116
<i>Total All Funds</i>	<i>\$ 12,125,628</i>	<i>\$ 1,625,000</i>	<i>\$ 13,750,628</i>	<i>\$ 4,347,277</i>	<i>\$ 100,000</i>	<i>\$ 18,197,905</i>	<i>\$ 1,967,321</i>

The FY2021/22 capital budget was subsequently amended by Board action (9/30/21) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$4,347,277. In addition, the Board approved (8/13/21) a separate budget augmentation appropriating \$100,000 to the Community Services (Ski) Fund to support emergency replacement of the Lodgepole Ski Lift Haul Rope (CIP# 3462HE1711). These Board actions combine to provide for an amended FY2021/22 capital budget of \$18,197,905.

Overall, capital budget expenditures through the first quarter of FY2021/22 (September 30, 2021) totaled \$1,967,321, or 10.8% of the amended CIP budget.

#### *Capital Projects vs. Capital Maintenance and Repairs*

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



While this report provides a summary of all projects approved as part of the FY2021/22 capital budget, separate attachments to this report provide a summary of activity for projects that meet capitalization criteria (Attachment A), and projects that will be expensed within the current fiscal year (Attachment B).

Capital Budget - CIP Projects	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 9/30/21
General Fund	\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ -	\$ 429,085	\$ 25,926
Utility Fund	3,666,500	1,550,000	5,216,500	1,771,657	-	6,988,157	186,614
Internal Services	-	-	-	-	-	-	-
Community Services	3,543,430	-	3,543,430	1,833,024	100,000	5,476,454	185,520
Beach	3,419,060	-	3,419,060	311,579	-	3,730,639	1,501,116
<b>Total All Funds</b>	<b>\$ 10,995,428</b>	<b>\$ 1,625,000</b>	<b>\$ 12,620,428</b>	<b>\$ 3,903,907</b>	<b>\$ 100,000</b>	<b>\$ 16,624,335</b>	<b>\$ 1,899,176</b>

Through the first quarter of the fiscal year, expenditures against approved capital projects totaled \$1,899,176, or 11.4% of the amended budget of \$16,624,335. (See projects details – Attachment A).

Capital Budget - Expense	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 9/30/21
General Fund	\$ 90,000	\$ -	\$ 90,000	\$ 4,300	\$ -	\$ 94,300	\$ -
Utility Fund	612,500	-	612,500	19,730	-	632,230	54,646
Internal Services	-	1	2	-	-	-	-
Community Services	326,700	-	326,700	277,900	-	604,600	13,499
Beach	101,000	-	101,000	141,440	-	242,440	0
<b>Total All Funds</b>	<b>\$ 1,130,200</b>	<b>\$ 1</b>	<b>\$ 1,130,202</b>	<b>\$ 443,370</b>	<b>\$ -</b>	<b>\$ 1,573,570</b>	<b>\$ 68,145</b>

Through the first quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization (ex. maintenance and repairs) totaled \$68,145, or 4.3% of the amended budget of \$1,573,570 for these projects. (See projects details – Attachment B).

### Project Status

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through September 30, 2021, the report also includes a brief “status” classification to assist in understanding the information contained in this report as well as to help track changes project status from quarter to quarter.

### III. COMMENTS

- Subsequent to the end of the 1<sup>st</sup> Quarter, the Board approved a budget augmentation (\$155,360) related to the Championship Golf Cart Replacement Project (CIP 3141LI1202). This augmentation will be reflected in the 2<sup>nd</sup> Quarter CIP Popular Status Report.
- Additionally, a pending carry-forward budget augmentation will be required covering costs associated with the Tennis Center Renovation Project (CIP#4588BD1604) for furnishings that were not received until the current fiscal year. Contingency project funds were used to cover this expense but were not include in the carry-forwards approved by the Board on September 30, 2021.

Attachments: Popular CIP Status Report - FY2021/22, through September 30, 2021

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

ATTACHMENT A  
CAPITAL PROJECTS - CAPITAL ASSETS

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status
		Original Budget	Carry Forward	Adopted Budget	Carry Forward				Adjusted Budget	Expenditures As of 9/30/21		
<b>General Fund:</b>												
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500	-				32,500	-	32,500	In Progress
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500	-				57,500	-	57,500	In Progress
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000	-				75,000	-	75,000	In Progress
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000	-				10,000	1,085	8,915	In Progress
Security Cameras	1213CE2105	100,000	-	100,000	-				100,000	-	100,000	In Progress
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438	(12,353)				154,085	24,841	129,244	In Progress
<b>Total General Fund</b>		<b>\$ 366,438</b>	<b>\$ 75,000</b>	<b>\$ 441,438</b>	<b>\$ (12,353)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 429,085</b>	<b>\$ 25,926</b>	<b>\$ 403,159</b>	
<b>Utility Fund:</b>												
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000	-				60,000	-	60,000	Ongoing
Public Works Billing Software Replacement	2097CO2101	10,000	-	10,000	10,000				20,000	-	20,000	Ongoing
Water Reservoir Safety and Security Improvements (Moved from Water)	2097DI1701	-	-	-	67,000				67,000	-	67,000	Ongoing
Loader Tire Chains - 2 Sets	2097HE1725	20,000	-	20,000	-				20,000	-	20,000	In Progress
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000	-				265,000	-	265,000	In Progress
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000	-				265,000	-	265,000	In Progress
Snowplow #300A	2097LE1720	19,000	-	19,000	-				19,000	-	19,000	In Progress
Snowplow #307A	2097LE1721	19,000	-	19,000	-				19,000	-	19,000	In Progress
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000	-				130,000	-	130,000	In Progress
<b>Utility Shared Projects</b>		<b>788,000</b>	<b>-</b>	<b>788,000</b>	<b>77,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>865,000</b>	<b>-</b>	<b>865,000</b>	
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000	23,000				93,000	829	92,171	Ongoing
Water Reservoir Coatings and Site Improvements	2299DI1204	-	-	-	85,000				85,000	65,898	19,102	Ongoing
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	-	25,000	17,653				42,653	-	42,653	Ongoing
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	-	-	174,344				174,344	148	174,196	In Progress
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000	-				50,000	-	50,000	In Progress
Watermain Replacement - Slott PK Ct	2299WS1706	289,000	-	289,000	16,425				289,425	-	296,425	In Progress
<b>Water</b>		<b>425,000</b>	<b>-</b>	<b>425,000</b>	<b>316,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>741,422</b>	<b>66,876</b>	<b>674,546</b>	
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000	339,210				2,339,210	39,772	2,299,438	Multi-Year
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000	-				70,000	17,908	52,092	Ongoing
Sewer Pump Station #1 Improvements	2599DI1703	-	-	-	1,039,025				1,039,025	574	1,038,451	In Progress
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000	-				140,000	-	140,000	Ongoing
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500	-				183,500	6,797	176,703	Delayed
Effluent Pond Lining	2599SS2010	-	1,550,000	1,550,000	-				1,550,000	54,687	1,495,313	In Progress
Update Camera Equipment	2599SS2107	60,000	-	60,000	-				60,000	-	60,000	Ongoing
<b>Sewer</b>		<b>2,453,500</b>	<b>1,550,000</b>	<b>4,003,500</b>	<b>1,378,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,381,735</b>	<b>119,738</b>	<b>5,261,997</b>	
<b>Total Utility Fund</b>		<b>\$ 3,666,500</b>	<b>\$ 1,550,000</b>	<b>\$ 5,216,500</b>	<b>\$ 1,771,657</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,988,157</b>	<b>\$ 186,614</b>	<b>\$ 6,801,543</b>	
<b>Championship Golf Course:</b>												
Maintenance Building Drainage, Washpad and Pavement improvements	3141GC1501	-	-	-	-				-	291	(291)	Completed
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000	59,975				114,975	-	114,975	Ongoing
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-	378,000				378,000	-	378,000	In Progress - Budget Adjustment 11/22/21
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000	-				46,000	-	46,000	In Progress
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000	-				37,000	-	37,000	In Progress
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500	-				93,500	-	93,500	In Progress
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400	-				68,400	-	68,400	In Progress
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000	-	37,000	-				37,000	-	37,000	In Progress
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	-	-	92,000				92,000	-	92,000	In Progress
Range Ball Machine Replacement	3143GC2002	20,000	-	20,000	-				20,000	-	20,000	In Progress
Replace Ice-maker Championship Golf Course Cart Barn	3144FF1702	10,980	-	10,980	-				10,980	-	10,980	In Progress
1997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000	-				51,000	-	51,000	In Progress
2000 Toro Spreader #462	3197LE1724	17,500	-	17,500	-				17,500	-	17,500	In Progress
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	-	-	21,827				21,827	-	21,827	Carried Over
<b>Total Championship Golf Course</b>		<b>\$ 436,380</b>	<b>\$ -</b>	<b>\$ 436,380</b>	<b>\$ 551,802</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 988,182</b>	<b>\$ 291</b>	<b>\$ 987,891</b>	
<b>Mountain Golf Course:</b>												
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-	77,449				77,449	8,196	69,253	In-Progress
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000	-				550,000	18,169	531,831	In-Progress
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400	-				68,400	-	68,400	Delayed
<b>Total Mountain Golf Course</b>		<b>\$ 618,400</b>	<b>\$ -</b>	<b>\$ 618,400</b>	<b>\$ 77,449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 695,849</b>	<b>\$ 26,365</b>	<b>\$ 669,484</b>	
<b>Chateau:</b>												
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400	-				41,400	-	41,400	In Progress
Dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000	-	45,000	-				45,000	-	45,000	In Progress
<b>Total Facilities</b>		<b>\$ 86,400</b>	<b>\$ -</b>	<b>\$ 86,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,400</b>	<b>\$ -</b>	<b>\$ 86,400</b>	

ATTACHMENT A  
CAPITAL PROJECTS - CAPITAL ASSETS

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	FY2021/22			Fiscal Year	Variance	Status	
		Original Budget	Carry Forward	Adopted Budget	Carry Forward	Projects Cancelled	Adjustments	Reallocation	Adjusted Budget			Expenditures As of 9/30/21
<b>Diamond Peak Ski Resort:</b>												
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	-	-	40,000	-	-	-	40,000	-	40,000	Delayed
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000	-	-	-	-	49,000	-	49,000	In Progress
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000	-	-	-	-	75,000	27,600	47,400	In Progress
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000	-	-	100,000	-	155,000	51,921	103,079	In Progress
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750	-	-	-	-	9,750	-	9,750	In Progress
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000	-	-	-	-	265,000	-	265,000	In Progress
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000	-	-	-	-	400,000	-	400,000	In Progress
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500	-	-	-	-	16,500	-	16,500	In Progress
Snowplow #304A	3464LE1729	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress
Snowmaking Infrastructure Replacement	3464SI1002	160,000	-	160,000	-	-	-	-	160,000	31,559	128,441	In Progress
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000	-	-	-	-	75,000	-	75,000	In Progress
Replace Ski Rental Equipment	3468RE0002	-	-	-	514,840	-	-	-	514,840	-	514,840	In Progress
Replace Ski Lodge Facility Equipment	3469BD2101	115,000	-	115,000	-	-	-	-	115,000	-	115,000	In Progress
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	-	-	500,000	-	-	-	500,000	-	500,000	Delayed
Skier Services Administration Printer Copier	3499OE1502	10,000	-	10,000	-	-	-	-	10,000	-	10,000	In Progress
<b>Total Diamond Peak</b>		<b>\$ 1,268,250</b>	<b>\$ -</b>	<b>\$ 1,268,250</b>	<b>\$ 1,054,840</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 2,423,090</b>	<b>\$ 111,080</b>	<b>\$ 2,312,010</b>	
<b>Parks:</b>												
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000	-	-	-	-	27,000	-	27,000	In Progress
2015 Ball Field Groomer #706	4378LE1742	-	-	-	24,000	-	-	-	24,000	-	24,000	Carried Over
Pump Track	4378LI1604	80,000	-	80,000	-	-	-	-	80,000	74	79,926	In Progress
IVGID Community Dog Park	4378LI2104	75,000	-	75,000	-	-	-	-	75,000	1,182	73,818	In Progress
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000	-	-	-	-	47,000	-	47,000	In Progress
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000	-	-	-	-	20,000	-	20,000	Delayed
<b>Total Parks</b>		<b>\$ 249,000</b>	<b>\$ -</b>	<b>\$ 249,000</b>	<b>\$ 24,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 273,000</b>	<b>\$ 1,256</b>	<b>\$ 271,744</b>	
<b>Tennis:</b>												
Tennis Center Renovation	4588BD1604	-	-	-	-	-	-	-	-	17,747	(17,747)	Completed - Carry-forward pending
<b>Total Tennis</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,747</b>	<b>\$ (17,747)</b>	
<b>Recreation Center:</b>												
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	-	-	53,000	-	53,000	In Progress
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	-	-	-	-	800,000	19,067	780,934	Delayed
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000	-	-	-	-	32,000	-	32,000	In Progress
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	-	-	124,933	-	-	-	124,933	9,715	115,218	In Progress
<b>Total Recreation Center</b>		<b>\$ 885,000</b>	<b>\$ -</b>	<b>\$ 885,000</b>	<b>\$ 124,933</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,009,933</b>	<b>\$ 28,781</b>	<b>\$ 981,152</b>	
<b>Beach:</b>												
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,000	-	3,350,000	256,579	-	-	-	3,606,579	1,501,116	2,105,463	Multi-Year
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	55,000	-	-	-	110,000	-	110,000	Postponed
Incline Beach Kitchen	3973FF1204	7,260	-	7,260	-	-	-	-	7,260	-	7,260	In Progress
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800	-	-	-	-	6,800	-	6,800	In Progress
<b>Total Beach</b>		<b>\$ 3,419,060</b>	<b>\$ -</b>	<b>\$ 3,419,060</b>	<b>\$ 311,579</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,730,639</b>	<b>\$ 1,501,116</b>	<b>\$ 2,229,523</b>	
<b>District-wide Total</b>		<b>\$ 10,995,428</b>	<b>\$ 1,625,000</b>	<b>\$ 12,620,428</b>	<b>\$ 3,903,907</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 16,624,335</b>	<b>\$ 1,899,176</b>	<b>\$ 14,725,159</b>	

ATTACHMENT B  
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget	Expenditures As of 9/30/21							
<b>General Fund:</b>																
District Communication Radios - Capital Maint	1213CE1701		10,000			10,000							10,000	0	10,000	Ongoing
District Wide PC, Laptops, etc - Capital Maint	1213CO1703		75,000			75,000							75,000	0	75,000	Ongoing
Pavement Maint - Admin Building - Capital Maint	1099LI1705		5,000			5,000		4,300					9,300	0	9,300	Ongoing
<b>Total General Fund</b>			<b>90,000</b>			<b>90,000</b>		<b>4,300</b>					<b>94,300</b>		<b>94,300</b>	
<b>Utility Fund:</b>																
Arc Flash Study - Utilities	2097BD2001													6,000	(6,000)	In Progress
Adjust Utility Facilities in NDOT/Washoe County Right-of-Way	2097DI1401		180,000			180,000		3,000					183,000		183,000	Ongoing
Pavement Maintenance - Utility Facilities	2097LI1401		157,500			157,500							157,500		157,500	Ongoing
Utility Shared Projects			337,500			337,500		3,000					340,500	6,000	334,500	
Replace Commercial Water Meters, Vaults and Lids	2299DI1103		40,000			40,000		6,000					46,000	6,788	39,212	Ongoing
Water Reservoir Coatings and Site Improvements	2299DI1204		85,000			85,000							85,000		85,000	Ongoing
Remove Washoe 1 Water Intake Line -Cap Maintenance	2299DI1401X		30,000			30,000							30,000		30,000	Ongoing
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401															Ongoing
<b>Water</b>			<b>155,000</b>			<b>155,000</b>		<b>6,000</b>					<b>161,000</b>	<b>6,788</b>	<b>154,212</b>	
WRRF Aeration System Improvements	2599SS1707													3,858	(3,858)	Completed
Buildings Upgrade WRRF - Capital Maintenance	2599BD1105X		60,000			60,000							60,000		60,000	Ongoing
Replace & Reline Sewer Mains etc. - Capital Maint	2599SS1203X		60,000			60,000		10,730					70,730	38,000	32,730	Ongoing
<b>Sewer</b>			<b>120,000</b>			<b>120,000</b>		<b>10,730</b>					<b>130,730</b>	<b>41,858</b>	<b>88,872</b>	
<b>Total Utility Fund</b>			<b>612,500</b>			<b>612,500</b>		<b>19,730</b>					<b>632,230</b>	<b>54,646</b>	<b>577,584</b>	
<b>Championship Golf Course:</b>																
Irrigation Improvements	3141GC1103		11,000			11,000							11,000		11,000	Ongoing
Championship Course Tees	3141GC1803		12,000			12,000							12,000	1,087	10,913	Ongoing
Pavement Maint. Parking Lots -Champ Course/Chateau	3141LI1201		17,500			17,500							17,500		17,500	Ongoing
Championship Golf Course			40,500			40,500							40,500	1,087	39,413	
<b>Mountain Golf Course:</b>																
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101		8,000			8,000							8,000	1,161	6,839	Ongoing
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204		12,500			12,500		4,900					17,400		17,400	Ongoing
Mountain Golf Course			20,500			20,500		4,900					25,400	1,161	24,239	
<b>Chateau:</b>																
Paint Exterior of Chateau	3350BD1506		47,000			47,000							47,000		47,000	In Process
Replace Carpet in Chateau Grill	3350BD1803		23,000			23,000							23,000		23,000	In Process
Aspen Grove - Replace Carpet	3351BD1501		11,000			11,000							11,000		11,000	In Process
Facilities			81,000			81,000							81,000		81,000	
<b>Diamond Peak Ski Resort:</b>																
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105		25,000			25,000							25,000		25,000	Ongoing
Diamond Peak Facilities Flooring Material Replacement	3499BD1710		36,000			36,000		55,000					91,000		91,000	Ongoing
Arc Flash Study - Ski	3499BD2002													6,000	(6,000)	In Process
Ski Staff Uniforms	3499OE1205							135,000					135,000		135,000	In Process
Diamond Peak			61,000			61,000		190,000					251,000	6,000	245,000	
<b>Parks:</b>																
Resurface and Coat Preston Park Bathroom, Mechanic	4378BD1604		53,200			53,200							53,200		53,200	In Process
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001		10,000			10,000							10,000		10,000	In Process
Pavement Maintenance, Village Green Parking	4378LI1303		5,000			5,000							5,000	4,354	646	Ongoing
Pavement Maintenance, Preston Field	4378LI1403		7,500			7,500							7,500		7,500	Ongoing
Pavement Maintenance, Overflow Parking Lot	4378LI1602		5,000			5,000							5,000		5,000	Ongoing
Pavement Maintenance - Incline Park	4378LI1802		7,500			7,500							7,500		7,500	Ongoing
Playground Repairs - Preston - Capital Maintenance	4378RS1601X		7,500			7,500							7,500		7,500	Ongoing
<b>Parks</b>			<b>95,700</b>			<b>95,700</b>							<b>95,700</b>	<b>4,354</b>	<b>91,346</b>	
<b>Tennis:</b>																
Pavement Maintenance, Tennis Facility	4588LI1201		5,000			5,000							5,000		5,000	Ongoing
Tennis			5,000			5,000							5,000		5,000	
<b>Recreation Center:</b>																
Pavement Maintenance, Rec ctr Area - Capital Maint	4884LI1102X		7,500			7,500							7,500		7,500	Ongoing
Paint Interior of Recreation Center	4899BD1305		15,500			15,500							15,500		15,500	Ongoing
Recreation Center			23,000			23,000							23,000		23,000	

ATTACHMENT B  
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending September 30, 2021

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget	Expenditures As of 9/30/21								
Community Services Administration																	
Arc Flash Study - Community Services	4999BD2001		-					3,000					3,000	897	2,103	In Process	
Web Site Redesign and Upgrade	4999OE1399							80,000					80,000		80,000		
	Comm. Services Admin.		-					83,000					83,000	897	82,103		
<b>Total Community Services</b>			<b>326,700</b>					<b>326,700</b>					<b>604,600</b>	<b>13,499</b>	<b>591,101</b>		
<b>Beach:</b>																	
Pavement Maintenance, Ski Beach - Capital Maint.	3972BD1301X		8,500					8,500					8,500		8,500	Ongoing	
Burnt Cedar Dumpster enclosure	3972BD1707							-	29,140				29,140		29,140	In Process	
Beach Access Improvement Project	3972BD2102		45,000					45,000					45,000		45,000	In Process	
Beach Furnishings	3972FF1704		21,000					21,000					21,000		21,000		
Pavement Maintenance, Incline Beach	3972LI1201		6,500					6,500					6,500		6,500	Ongoing	
Pavement Maintenance, BCB - Capital Maintenance	3972LI1202X		12,500					12,500	12,300				24,800		24,800	Ongoing	
Playground Repairs - Beaches - Capital Maintenance	3972RS1701X		7,500					7,500					7,500		7,500		
Incline Beach Facility Replacement	3973LI1302							-					100,000		100,000	Multi-Year	
<b>Total Beach</b>			<b>101,000</b>					<b>101,000</b>	<b>141,440</b>				<b>242,440</b>		<b>242,440</b>		
<b>District-wide Total</b>			<b>\$ 1,130,200</b>					<b>\$ 1,130,200</b>	<b>\$ 443,370</b>				<b>\$ 1,573,570</b>	<b>\$ 68,145</b>	<b>\$ 1,505,425</b>		

## IVGID Capital Improvement Project Reporting

### Definitions for Status Terms

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

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

**SUBJECT:** Review, discuss and possibly approve an Additional Services Amendment to the Professional Services Contract for Public Utility Rate Study for Provision of Water and Sewer Services; Vendor: HDR Engineering, Inc.; Amount: \$0; Fund 200 (Utilities)

**DATE:** December 8, 2021

---

### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to:

1. Authorize an Additional Services Amendment to the Professional Services Contract for a Public Utility Rate Study for Provision of Water and Sewer Services; HDR Engineering, Inc.; Amount: \$0; Fund 200 (Utilities).
2. Authorize Staff to execute the Additional Services Amendment.

### **II. BACKGROUND**

The last approved rate increase was passed by the Board of Trustees on April 10, 2019. At their meeting of February 26, 2020, the Board of Trustees reviewed and discussed the District's 2020 Utility Rate Study and further approved a motion to set the required public hearing for April 14, 2020. At the conclusion of the public hearing, the Board considered public testimony, as well as the impacts of the emerging COVID-19 pandemic, and the Board collectively decided to defer the proposed 2020/21 utility rate increase to a future date.

At the January 13, 2021 Board of Trustees meeting, the Board considered options relative to implementing utility rate increases to support ongoing operations and

capital program requirements. The options included resuming the process for implementing the originally proposed 2020/21 utility rates or deferring action, pending completion of a utility rate study. The Board did not select to resume the process of the originally proposed 2020/21 utility rate increase. The preference was to proceed with a third party rate analysis. In order to achieve the Board's preference, funds were added to the sewer and water operating budgets for FY 2021/22 to hire a consultant to perform a rate analysis for utility operations and capital program requirements.

On September 2, 2021 the Board of Trustees awarded a Professional Services Contract to HDR Engineering, Inc. to conduct the utility rate study for provision of water and sewer services. The study is intended to establish 5-year water and sewer utility rates for all customer types. Their findings will be documented in a final written report and presentation to the Board of Trustees. An amendment to the contract is needed to extend the completion date to April 30, 2022 and approve HDR Engineering, Inc. 2022 rate schedule. The additional time is needed to complete the study, report back to the Board of Trustees, and request and hold a public hearing.

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**

This item was competitively bid through a Request for Proposals process. HDR Engineering was selected as the most qualified candidate and was awarded the contract for professional services.

### **IV. FINANCIAL IMPACT AND BUDGET**

The recommendation included in this agenda item has no financial impact. Unless additional services are requested, the current contract amount of \$74,935 will support completion of the rate study. Funding is provided in the adopted FY2021/22 sewer and water operating budgets for this purpose within the Utility Fund (Fund 200).



Review, discuss and possibly approve an Additional Services Amendment to the Professional Services Contract for Public Utility Rate Study for Provision of Water and Sewer Services; Vendor: HDR Engineering, Inc.; Amount: \$0; Fund 200 (Utilities)

-3-

December 8, 2021

## **V. ALTERNATIVES**

There is no viable alternative as additional time is needed to complete the study, report back to the Board of Trustees, and request and hold a public hearing.

## **VI. COMMENTS**

This contract amendment has been reviewed and approved by District General Counsel Joshua Nelson.

## **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.

Attachments:

HDR Engineering, Inc. Additional Services Amendment which includes:

- HDR Engineering, Inc. 2022 Rate Schedule

⌘ AMENDMENT 1 ⌘  
to **SHORT FORM AGREEMENT** dated September 3, 2021  
**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
and  
**HDR ENGINEERING, INC.**  
for **PROFESSIONAL SERVICES**

This Amendment 1, dated Date, shall amend the above referenced agreement (Agreement) as follows.

**1. Amendment**

Section 3.2 is hereby amended to read in full as follows:

“3.2 Consultant agrees to exercise diligence in the performance of its services consistent with the agreed upon schedule, which is based upon an anticipated completion date of no later than **April 30, 2022**, subject, however, to the exercise of the generally accepted standard of care for performance of services.”

**2. Amendment**

The rate schedule for the Basic Services is hereby updated as set forth in Attachment 1.

**3. Except as otherwise amended by this Amendment 1, the Agreement remains in full force and effect.**

**IN WITNESS WHEREOF**, the parties have executed this Amendment 1 as of the day and year first written above.

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

**CONTRACTOR:**

**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

Contractor's address for giving notice:  
**HDR Engineering, Inc.**  
2365 Iron Point Road, Suite 300  
Folsom, California 95630

\_\_\_\_\_  
*Date*

Owner's address for giving notice:  
**INCLINE VILLAGE G. I. D.**  
893 Southwood Boulevard  
Incline Village, Nevada 89451  
775-832-1267- Engineering Division

ATTACHMENT 1, Rate Schedule

Individual	Project Role	2021 Hourly Rate	2022 Hourly Rate
Kevin Calderwood	Principal in Charge	\$300.00/hour	\$310.00/hour
Shawn Koorn	Project Manager	\$295.00/hour	\$305/hour
Tom Gould	QA/QC	\$295.00/hour	\$295.00/hour
Tom Hoffman	Engineering Assistance	\$160.00/hour	\$170.00/hour
Josiah Close	Senior Rate Analyst	\$165.00/hour	\$175.00/hour
Admin/Acct.	Admin/Acct.	\$135.00/hour	140.00/hour

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
General Manager

Josh Nelson  
General Counsel

**SUBJECT:** Review, discuss, and approve updated template services agreements

**DATE:** December 8, 2021

---

### **I. RECOMMENDATION**

Staff recommends that the Board of Trustees review, discuss, and approve updated template services agreements.

### **II. BACKGROUND**

IVGID uses template agreements when contracting services and for public works projects. These agreements have not been updated in some time and would benefit from revisions. Enclosed are draft template services agreements. These templates cover all of the most common contracting situations for services.

Going forward, once the templates have been approved by the Board, Staff anticipates not including the proposed contract in the agenda packet when requesting Board approval of a specific agreement. Rather, the Staff report would note that IVGID will use its template. Any substantial changes to the template would be included. Please note that substantial changes would not include edits to the insurance, indemnification, or other legal boilerplate if approved by the Risk Management Staff, General Counsel, and POOL/PACT, as appropriate. These areas have generally been highlighted for reference.

If approved by the Board, the General Counsel will be scheduling a training to ensure Staff understands when and how to use each template. This training will include discussions of best practices for contract negotiation, execution, and administration.

There are two additional issues to note. First, the signature blocks for the templates will need to be updated once IVGID approves an updated procurement policy.

Second, the templates only cover services. They do not cover equipment purchases or public works projects. For equipment purchases, the vendor generally requires the use of its form so there is less need for a standardized template. For Public Works projects, Staff is currently reviewing its general and special conditions to update and incorporate best practices. Once this process is completed, legal review will be needed. Based on past Board requests, this item will be agendized for Board direction in the future.

### **III. FINANCIAL IMPACT AND BUDGET**

There are no additional costs of this item. Legal costs were incurred as part of the annual legal services budget.

### **IV. ALTERNATIVES**

Below is an alternative to the recommended action:

1. Do not approve the templates.

### **V. BUSINESS IMPACT**

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

**AMENDMENT NO. [##]  
TO [AGREEMENT NAME]  
BETWEEN  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
AND  
[CONSULTANT NAME]**

This Amendment No. [##] to [Agreement Name] (“Amendment”) is made and entered into as of this \_\_\_ day of \_\_\_\_\_, 202\_, by and between the Incline Village General Improvement District (“District”) and [Consultant Name] (“Consultant”). District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

**Recitals**

- A. **Original Agreement.** The Parties have entered into an agreement entitled “[Agreement Name]” dated \_\_\_, 202\_, ~~as amended by previous instruments dated \_\_\_\_\_ 202\_ and \_\_\_\_\_ 202\_~~ (“Original Agreement”), which is incorporated herein by reference as if fully set forth herein, for the purpose of District retaining Consultant to provide the Services set forth therein.
- B. **Amendment Purpose.** District and Consultant wish to amend the Original Agreement to [describe change].
- C. **Amendment Authority.** This Amendment is authorized pursuant to Section 26 of the Original Agreement.

**Amendment**

Now therefore, the Parties hereby modify the Original Agreement as follows:

- 1. **Definitions.** All capitalized terms used in this Amendment not defined in this Amendment shall have the same meaning as set forth in the Original Agreement if defined in the Original Agreement.

~~[Start Samples]~~

- 2. ~~[Sample]~~ **Add Section.** The following text is hereby added to the Original Agreement as section \_\_\_:

**Section. \_\_. [new text]**

- 3. ~~[Sample]~~ **Replace Section.** Section \_\_\_ of the Original Agreement hereby replaced with:

**Section. \_\_. [new text]**

- 4. ~~[Sample]~~ **Replace Exhibit.** Exhibit \_\_\_ of the Original Agreement hereby replaced with the

document entitled \_\_\_\_\_, Revised Exhibit \_\_, attached hereto as Attachment No. 1 and incorporated herein by reference as if fully set forth herein. [Attach document behind cover page indicating Attachment No. 1 to Amendment No. 1, and on the following line \_\_\_\_\_, Revised Exhibit \_\_ to Original Agreement]

[Limit Signature]

5. Continuing Effect of Agreement. All provisions of the Original Agreement otherwise remain in full force and effect and are reaffirmed. From and after the date of this Amendment, whenever the term "Agreement" appears in the Original Agreement, it shall mean the Original Agreement as amended by this Amendment.
6. Adequate Consideration. The Parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.
7. Severability. If any portion of this Amendment is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

**INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT**

**[INSERT CONSULTANT'S NAME]**

By: \_\_\_\_\_

By: \_\_\_\_\_

**[INSERT NAME]**

**[INSERT TITLE]**

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

*Attest:*

By: \_\_\_\_\_

**[INSERT NAME]**

**[INSERT TITLE]**

Dated: \_\_\_\_\_

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[Insert Date]

[Insert Name]

[Insert Address]

[Insert District, State Zip]

Dear [Insert Name]:

Letter Agreement for [Insert Type of Services]

This letter shall be our Agreement (“Letter Agreement”) regarding the [insert type of services] described below (“Services”) to be provided by [Insert Name of Person or Firm and indicate if it is a corporation, partnership, sole proprietorship or other legal entity] (“Consultant”) as an independent contractor to the Incline Village General Improvement District (the “District”) for the District’s [insert Name of Project] (“Project”). Consultant is retained as independent contractor and is not an employee of the District. District and Consultant are sometimes referred to herein as “Party” or “Parties.”

The Services to be provided include the following: [Insert detailed description of services - if the Consultant has a separate scope of services document, make sure it is consistent with the language in this letter agreement, mark it as Exhibit A, attach it and replace this paragraph with the following: The Services to be provided are more particularly described in the Scope of Services attached hereto as Exhibit A and are incorporated herein by reference.] The term of this Letter Agreement shall be from [Insert start date] to [Insert end date]. Services on the Project shall begin immediately and shall be completed within the term of this Letter Agreement, unless extended by the District in writing. Neither District nor Consultant shall be considered in default of this Letter Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Letter Agreement, such circumstances include but are not limited to, abnormal weather conditions; floods; earthquakes; fire; epidemics; pandemics; war; riots and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage or judicial restraint. Should such circumstances occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Letter Agreement.

Consultant shall perform all Services under this Letter 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, and consistent with all applicable laws. 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 any required business license, and that such licenses and approvals shall be maintained throughout the term of this Letter Agreement.

«Vendor»

[Date]

Page 2 of 5

Consultant has represented to the District that certain key personnel will perform and coordinate the Services under this Letter Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of equal competence upon written approval of the District. 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 Letter Agreement for cause. The key personnel for performance of this Letter Agreement are as follows: [Insert names]

Compensation shall be based on the actual amount of time spent in adequately performing the Services, and shall be billed at the hourly rate(s) of \$ [Insert rates for each type of employee to be used, or if the Consultant has a rate sheet, mark it as Exhibit \_\_\_ and attach it, and replace this sentence with the following: Compensation shall be based on the actual amount of time spend in adequately performing the Services and shall be billed at the hourly rate(s) described in the Consultant's rate sheet, attached hereto as Exhibit \_\_\_ and incorporated herein by reference]. The total compensation shall not exceed \$[insert dollar amount] without written approval of the [Insert position/title of Department Head, or other District Representative]. Consultant's invoices shall include a detailed description of the Services performed. Invoices shall be submitted to the District on a monthly basis as performance of the Services progresses. The District shall review and pay the approved charges on such invoices in a timely manner.

[District to check with risk manager regarding insurance limits] Consultant shall provide proof of: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/\$2,000,000 aggregate for bodily injury, personal injury and property damage; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers' Compensation in compliance with applicable statutory requirements and Employer's Liability Coverage of at least \$1,000,000 per occurrence; and D. Consultants providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada. Such insurance carrier shall have not less than an "A-:VII" rating according to the latest Best Key Rating unless otherwise approved by the District. The District, its officials, officers, employees, agents and authorized volunteers shall be named as Additional Insureds on Consultant's policies of Commercial General Liability and Automobile Liability insurance and such coverage provided to the District as an Additional Insured shall apply on a primary and non-contributory basis. Waiver of subrogation endorsements in favor of the District shall be provided on Consultant's policies of Commercial General Liability, Automobile Liability and Workers' Compensation/Employer's Liability insurance.

The District may terminate this Letter Agreement at any time with or without cause. If the District finds it necessary to terminate this Letter Agreement without cause before Project completion, Consultant shall be entitled to be paid in full for those Services adequately completed prior to the notification of termination. Consultant may terminate this Letter Agreement only upon 30 calendar days' written notice to the District only in the event of District's failure to perform in accordance with the terms of this Letter Agreement through no fault of Consultant. Funding of the Services is dependent on District budget appropriations set each District fiscal year. If

necessary funds to continue with the Services are not allocated by the District, this Letter Agreement shall terminate at the expiration of the appropriated funds.

To the fullest extent permitted by law, Consultant shall defend (with counsel of District's choosing), indemnify and hold the District, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Consultant's services, the Project or this Letter Agreement, including without limitation the payment of all damages, expert witness fees and attorney's fees and other related costs and expenses. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by Consultant, the District, its officials, officers, employees, agents, or volunteers.

If Consultant's obligation to defend, indemnify, and/or hold harmless arises out of Consultant's performance of "design professional" services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Consultant's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Consultant or its employees and agents. Moreover, while Consultant shall not be required to initially defend the District, Consultant, if adjudicated to be liable by a trier of fact, the Consultant shall reimburse the District for the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Consultant.

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 is not currently engaged in, and during the duration of the Letter 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 paragraph.

To the same extent and under the same conditions as Consultant, Consultant shall require all of its subcontractors, sub-subcontractors and consultants performing any work relating to the Project or this Letter Agreement to make the same verifications and comply with all requirements and restrictions provided herein. Consultant's failure to comply or any material misrepresentations or omissions relating thereto shall be grounds for terminating this Letter Agreement for cause.

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. As provided for in the indemnity obligations of this Letter Agreement, Consultant shall indemnify District against any alleged violations of this

«Vendor»  
[Date]  
Page 4 of 5

paragraph, including, but not limited to, any fines or penalties imposed by any governmental agency.

The District will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages.

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 Letter 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.

This Letter Agreement shall be interpreted in accordance with the laws of the State of Nevada. If any action is brought to interpret or enforce any term of this Letter Agreement, the action shall be brought in a state or federal court situated in Washoe County, State of Nevada.

Consultant shall not assign, sublet, or transfer this Letter Agreement or any rights under or interest in this Letter Agreement without the written consent of the District, which may be withheld for any reason. This Letter Agreement may not be modified or altered except in writing signed by both parties. Except to the extent expressly provided for in the termination paragraph, there are no intended third party beneficiaries of any right or obligation of the Parties.

This is an integrated Letter Agreement representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. Since the Parties or their agents have participated fully in the preparation of this Letter Agreement, the language of this Letter Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. The captions of the various paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content or intent of this Letter Agreement.

Consultant warrants that the individual who has signed this Letter Agreement has the legal power, right and authority to make this Letter Agreement and bind the Consultant hereto. If you agree with the terms of this Letter Agreement, please indicate by signing and dating where indicated below.

«Vendor»  
[Date]  
Page 5 of 5

**INCLINE VILLAGE GENERAL [INSERT CONSULTANT NAME]  
IMPROVEMENT DISTRICT**

*Approved By:*

\_\_\_\_\_  
[INSERT NAME]  
[INSERT TITLE]

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT – PURCHASE ORDER (SERVICES)

Account No.	Req. No.	<b>Purchase Order No.</b> Order Date: Delivery By: Buyer: Phone Number: E-mail:	<b>Remit to:</b> INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
<b>CONTRACTOR</b>  _____ _____ _____ _____ <b>Attn:</b> _____		<b>INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT</b>	

This Purchase Order is subject to the attached terms and conditions.

**Services:**

## PURCHASE ORDER TERMS AND CONDITIONS FOR SERVICES

1. Acceptance; Entire Agreement. This purchase order for services issued by the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT ("DISTRICT") to the Contractor designated in the purchase order must be promptly accepted and acceptance is expressly limited to the terms of this order. Any addition or different terms in the Contractor's forms are hereby deemed to be material alterations and notice of objection to them and rejection of them is hereby given. Contractor's performance of any portion of this order shall be considered acceptance by the Contractor of the terms herein.

2. Compensation. Contractor shall be paid on a time and materials or firm fixed fee basis, as may be agreed upon by the parties as described in this Purchase Order, or in documents attached hereto and hereby made a part hereof, within 30 days of receipt of invoice. If the work is performed on a time and materials basis, the invoice shall include a detailed description of the work performed, labor hours and materials.

3. Compliance with Law. Contractor shall comply with all applicable laws and regulations of the federal, state and local government. DISTRICT shall assist Contractor, as requested, in obtaining and maintaining all permits required of Contractor by Federal, State and local regulatory agencies. Contractor is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her work.

4. Standard of Care. The Contractor shall perform the work in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession practicing under similar conditions. Contractor shall also comply with State and Federal environmental and safety regulations as they apply to the scope of work.

5. Insurance. Contractor shall take out and maintain: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage, naming DISTRICT as an Additional Insured; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers' Compensation in compliance with applicable statutory requirements and Employer's Liability Coverage of at least \$1,000,000 per occurrence; and D. Contractors providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada.

6. Indemnification. The Contractor shall indemnify and hold harmless DISTRICT, its officials, officers, agents and employees from and against any and all claims, liabilities, expenses or damages, including reasonable attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, or patent infringement or fees for use of patented items, or any claim of the Contractor or a subcontractor for wages or benefits which arise in connection with the performance of the Contract, except to the extent caused or resulting from the active or sole negligence or willful misconduct of DISTRICT. The foregoing indemnity includes, but is not limited to, the cost of prosecuting or defending such action with legal counsel acceptable to DISTRICT and DISTRICT's attorneys' fees incurred in such an action. If Contractor's

obligation to defend, indemnify, and/or hold harmless arises out of Contractor's performance of "design professional" services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Contractor or its employees and agents. Moreover, while Contractor shall not be required to initially defend the District, Contractor, if adjudicated to be liable by a trier of fact, the Contractor shall be reimburse the District or the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Contractor.

9. Contract Terms. Nothing herein shall be construed to give any rights or benefits to anyone other than DISTRICT and the Contractor. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Notice may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the parties to the addresses set forth in the purchase order. Contractor shall not assign, sublet, or transfer this Contract or any rights under or interest in this Contract without the written consent of DISTRICT, which may be withheld for any reason. Contractor is retained as an independent contractor and is not an employee of DISTRICT. No employee or agent of Contractor shall become an employee of DISTRICT. This is an integrated Contract representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. This Contract may not be modified or altered except in writing signed by both parties hereto.

10. Notice of Labor Dispute. Whenever Contractor has knowledge that an actual or potential labor dispute may delay performance under this purchase order, Contractor shall immediately notify and submit all relevant information to DISTRICT.

11. Changes. By written notice, DISTRICT may from time to time, direct work suspension or make changes in quantities, drawings, designs, specifications, place of delivery or delivery schedules, methods of shipment and packaging, and property and services furnished to DISTRICT by Contractor. If such change causes an increase or decrease in the price of this purchase order or in the time required for performance, Contractor or DISTRICT shall promptly notify the other party thereof and assert its claim for adjustment within thirty (30) days after the change is ordered, and an equitable adjustment shall be made. However, nothing in this clause shall excuse the Contractor from proceeding immediately with the purchase order as changed.

12. Obligations. Contractor shall be solely responsible for providing all materials, labor, tools, equipment, water, light, power, transportation, superintendence, and temporary construction of every nature and all other services and all facilities necessary to execute, complete, and deliver the work within the specified time.

13. Damage to District Facilities. Damage to DISTRICT or public facilities or private property caused by the Contractor or by its subcontractors during performance of services shall be repaired and/or replaced in kind at no cost to the DISTRICT.



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT – PURCHASE ORDER (SERVICES)

14. Site Safety and Cleanup. The project site shall be kept clean and free of hazards at all times during performance of services. After and installation is completed at the site, as applicable, Contractor shall clean the surrounding area to the condition prior to delivery and installation.

15. Installation. If the Contractor is responsible for providing installation services, finished installation work and/or equipment shall be subject to final inspection and acceptance or rejection by the DISTRICT.

# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT **PROFESSIONAL SERVICES AGREEMENT**

## 1. PARTIES AND DATE.

This Agreement is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 202\_\_, by and between the Incline Village General Improvement District, a Nevada general improvement district (“District”) and [\_\_INSERT NAME OF CONSULTANT\_\_], a [\_\_INSERT TYPE OF ENTITY - CORPORATION, PARTNERSHIP, SOLE PROPRIETORSHIP OR OTHER LEGAL ENTITY\_\_] with its principal place of business at [\_\_INSERT ADDRESS\_\_] (“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** services required by the District on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing [\_\_INSERT TYPE OF SERVICES\_\_] 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 following project:

\_\_\_\_\_ (“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 the [INSERT BRIEF DESCRIPTION OF SERVICES TO BE PERFORMED] services necessary for the Project (“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 B.

3.1.2 Term. The term of this Agreement shall be from [INSERT START DATE] to [INSERT ENDING DATE], 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"). **[If the District has specific milestones or timelines for performance, please input those requirements in the "Activity Schedule" attached as Exhibit C, otherwise delete Exhibit C.]** The Notice to Proceed shall set forth the date of commencement of work.

**[If engaging the Consultant to perform a discrete task with a specified deadline, use the following provision]**

Consultant shall perform its services in a prompt and timely manner and shall commence performance upon receipt of written notice from the District to proceed ("Notice to Proceed"). Consultant shall complete the services required hereunder within **[Insert number of calendar days for performance of the services – if more detail is required attach "Activity Schedule" as Exhibit C, otherwise delete Exhibit C.]** 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 cause. 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: [INSERT NAME OF KEY PERSONNEL].

3.2.5 District's Representative. The District hereby designates [INSERT NAME OR TITLE], or his 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 his or her designee.

3.2.6 Consultant's Representative. Consultant hereby designates [INSERT NAME], or his or her 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 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*: [\$2,000,000-\$5,000,000] 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*: [\$1,000,000-\$3,000,000] 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-\$5,000,000] 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, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the 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, agents and volunteers 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, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the 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, agents and volunteers, 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, agents and volunteers 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, agents and volunteers 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, agents and volunteers 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, agents and volunteers.

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-VII. 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 B, attached hereto and incorporated herein by reference. The total compensation to be provided under this Agreement shall not exceed [\_\_\_INSERT WRITTEN DOLLAR AMOUNT\_\_\_] (\$[\_\_\_INSERT NUMERICAL DOLLAR AMOUNT\_\_\_]) without written approval of District's [\_\_\_INSERT TITLE\_\_\_]. 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 [insert]. Consultant shall include a Project Task Tracking Sheet with each invoice submitted. District shall, within forty-five (45) 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 B, 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:

<u>District</u>	<u>Consultant</u>
Incline Village General Improvement District	[__ INSERT NAME __]
893 Southwood Blvd.	[__ INSERT ADDRESS __]
Incline Village, NV 89451	[__ INSERT ADDRESS __]
Attn: [INSERT NAME]	Attn: [__ INSERT NAME __]

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, volunteers, 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, agents, or volunteers. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, agents, or volunteers, 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, volunteers, 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, volunteers, 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.

**[Signatures on Following Page]**

**SIGNATURE PAGE  
TO  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
PROFESSIONAL SERVICES AGREEMENT**

**INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT**

**[INSERT CONSULTANT'S NAME]**

By: \_\_\_\_\_

By: \_\_\_\_\_

**[INSERT NAME]**

**[INSERT TITLE]**

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

*Attest:*

By: \_\_\_\_\_

**[INSERT NAME]**

**[INSERT TITLE]**

Dated: \_\_\_\_\_

**EXHIBIT A**  
**SCOPE OF SERVICES**  
**[INSERT SCOPE]**

**EXHIBIT B**

**COMPENSATION**

**[INSERT RATES & AUTHORIZED REIMBURSABLE EXPENSES]**



**EXHIBIT C**  
**ACTIVITY SCHEDULE**

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**PROFESSIONAL SERVICES AGREEMENT**  
**FOR SERVICES TO BE PROVIDED**  
**ON A TASK ORDER BASIS**

**1. PARTIES AND DATE.**

This Agreement is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 202\_\_, by and between the Incline Village General Improvement District, a Nevada general improvement district (“District”) and [\_\_INSERT NAME OF CONSULTANT\_\_], a [\_\_[INSERT TYPE OF ENTITY - CORPORATION, PARTNERSHIP, SOLE PROPRIETORSHIP OR OTHER LEGAL ENTITY]\_\_] with its principal place of business at [\_\_INSERT ADDRESS\_\_] (“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 services required by the District on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing [\_\_INSERT TYPE OF SERVICES\_\_] 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 on a task order basis for various projects within the District. The term “Project”, as used herein, shall mean the project(s) described in the Task Orders (defined below in Section 3.1.1).

**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, on a task order basis, all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the [INSERT BRIEF DESCRIPTION OF SERVICES TO BE PERFORMED] services necessary for the Project (“Services”). The types of services to be provided are more particularly described in Exhibit A, attached hereto and incorporated herein by reference. **No Services shall be performed unless authorized by a task order executed by the District and Consultant (“Task Order”) in such form and content as set forth on Exhibit B, attached hereto and by this reference incorporated into this Agreement.** All Services shall be subject to, and performed in accordance with this Agreement, the relevant Task Order, the exhibits attached hereto and

incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations.

3.1.2 Term. The term of this Agreement shall be from [INSERT START DATE] to [INSERT ENDING DATE], unless earlier terminated as provided herein. Consultant shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines set forth in the Task Order. [\_\_\_IF A MULTI-YEAR CONTRACT, ADD THE FOLLOWING: The District shall have the unilateral option, at its sole discretion, to renew this Agreement annually for no more than [\_\_\_INSERT NUMBER\_\_\_] additional one-year terms. Consultant shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines. \_\_\_]

### 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 the Services expeditiously, within the term of this Agreement, and in accordance with the specific schedule that shall be set forth in the Task Order ("Schedule of Services"). **Consultant will be required to commence work within five days of receiving a fully executed Task Order.** Consultant represents that it has the **professional and technical** personnel required to perform the Services in conformance with such conditions. In order to facilitate Consultant's conformance with each Schedule, the District shall respond to Consultant's submittals in a timely manner. Upon the District's request, Consultant shall provide a more detailed schedule of anticipated performance to meet the relevant Schedule of Services.

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 cause. 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: [INSERT NAME OF KEY PERSONNEL].

3.2.5 District's Representative. The District hereby designates [INSERT NAME OR TITLE], or his 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 his or her designee.

3.2.6 Consultant's Representative. Consultant hereby designates [INSERT NAME], or his or her 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 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*: [\$2,000,000-\$5,000,000] 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*: [\$1,000,000-\$3,000,000] 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-\$5,000,000] 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, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the 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, agents and volunteers 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, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the 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, agents and volunteers, 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, agents and volunteers 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, agents and volunteers 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, agents and volunteers 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, agents and volunteers.

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-VII. 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 at the rates set forth in Exhibit C, attached hereto and incorporated herein by reference. The total compensation to be provided under this Agreement shall not exceed [\_\_INSERT WRITTEN DOLLAR AMOUNT\_\_] (\$[\_\_INSERT NUMERICAL DOLLAR AMOUNT\_\_]) without written approval of District's [\_\_INSERT TITLE\_\_]. **The total compensation per Task Order shall be set forth in the Task Order, and shall not exceed such amount without written approval of the District's Representative.** 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 [insert]. Consultant shall include a Project Task Tracking Sheet with each invoice submitted. District shall, within forty-five (45) 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 C, in a Task Order, 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 this 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: [INSERT NAME]

**Consultant**

[\_\_ INSERT NAME \_\_]  
[\_\_ INSERT ADDRESS \_\_]  
[\_\_ INSERT ADDRESS \_\_]  
Attn: [\_\_ INSERT NAME \_\_]

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, volunteers, 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, this Agreement, or any Task Order, 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, agents, or volunteers. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, agents, or volunteers, 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, volunteers, 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, volunteers, 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.

**[Signatures on Following Page]**

**SIGNATURE PAGE  
TO  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
SERVICES AGREEMENT  
FOR SERVICES TO BE PROVIDED  
ON A TASK ORDER BASIS**

**INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT**

**[INSERT CONSULTANT'S NAME]**

By: \_\_\_\_\_

By: \_\_\_\_\_

**[INSERT NAME]**

Dated: \_\_\_\_\_

**[INSERT TITLE]**

Dated: \_\_\_\_\_

*Attest:*

By: \_\_\_\_\_

**[INSERT NAME]**

**[INSERT TITLE]**

Dated: \_\_\_\_\_

**EXHIBIT A**  
**SCOPE OF SERVICES**  
**[INSERT SCOPE]**

**EXHIBIT B**  
**TASK ORDER**

Task Order No. \_\_\_\_\_

Agreement: [INSERT NAME OF AGREEMENT]

Consultant: [INSERT NAME OF CONSULTANT]

**The Consultant is hereby authorized to perform the following work subject to the provisions of the Agreement identified above:**

**List any attachments:** [INSERT ATTACHMENTS, IF ANY]

**Dollar Amount of Task Order:** Not to exceed \$\_\_\_\_\_,\_\_\_\_\_.00

**Completion Date:** \_\_\_\_\_, 20\_\_\_\_

The undersigned Consultant hereby agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted above, and perform all services for the work above specified in accordance with the Agreement identified above and will accept as full payment therefore the amount shown above.

**Incline Village GID**

[INSERT CONSULTANT NAME]

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_



**EXHIBIT C**  
**COMPENSATION**

**[INSERT RATES & AUTHORIZED REIMBURSABLE EXPENSES]**

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

**SUBJECT:** Review, discuss, and possibly authorize or approve Change Orders #4 and #5 for the Mountain Golf Course Cart Path Replacement Phase I Project - 3241LI2001 - Fund: Community Services; Division: Mountain Golf; Vendor: F.W. Carson; total amount \$65,745.12;

**DATE:** December 8, 2021

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### **I. RECOMMENDATION**

That the Board of Trustees moves to:

1. Approve Change Order #4 and Change Order #5 for the Mountain Golf Course Cart Path Replacement Phase I Project – 3241LI2001 – Fund Community Services; Division: Mountain Golf; Vendor: F.W. Carson; in the amount of \$65,745.12.

### **II. BACKGROUND**

This project is a FY 2021-22 Capital Improvement Project consisting of replacement of the Mountain Golf Course Cart Paths. The Mountain Golf Course Cart Paths are part of a multi-year capital improvement project with the construction of Phase I completed fall of 2021. A detailed project update was provided to the Board of Trustees on November 10, 2021. Change Order #1, #2 and #2A have been approved and included in the contractor's pay application #1, as they were within the Board approved construction contingency of \$35,700.

Change Order #1 represents additional work required due to over-watering in two (2) areas and creating saturated soils that were unsuitable for construction. The additional cost of Change Order #1 was \$10,659.67.

Change Order #2 represents additional work requested by PW and Golf Staff. Work included removal and replacement of an additional 352 sf of cart path adjacent to the restrooms located near Golfers Pass Road, removing six (6) potentially hazardous tree stumps, and slope stabilization. The additional cost of Change Order #2 was \$13,120.70.

Change Order #2A was an increase to Bid Item #6, curb to be removed. The actual amount of curb removed was 303 linear feet. The original bid item was for a total of 192 linear feet. The additional curb removed per the unit price resulted in an additional cost to the project of \$3,333.00.

Change Order #3 is a no cost change order to modify the means and method of pavement removal. The original method was to remove and replace asphalt and aggregate base materials. The revised method was to pulverize in place and utilize recycled type I base available as a result of the pulverization process. PW Staff will include executed Change Order #3 as part of the contractor's pay application #2.

In order to close out the project, Change Order #4 and #5 are being presented to the Board of Trustees for approval since the total cost of these change orders exceeds the previously authorized construction contract and contingencies.

Change Order #4 represents the actual amount of pavement placed by the contractor. PW Staff field verified the actual amount of pavement installed to be 18,078 sf. The original bid item was for a total of 15,320 sf of asphalt which resulted in an additional 2,758 sf of pavement installed throughout the project. The unit price for Bid Item #5 is \$5.90/sf and results in an increase of \$28,127.52.

Change Order #5 is work associated with the complete removal and replacement of 3,688 sf of existing asphalt and base. The original design noted that within this area sufficient base material would be encountered and the only work required would be just the replacement of 3" of asphalt pavement. However once the base was exposed, the material was inadequate and required complete removal and replacement with base material that met the required specifications. This change results in Bid Alternate Items #8 and #10 changing to 0 sf (credit \$24,340.80) and Bid Alternate Items #7 and #9 increasing by 3,688 sf (add \$36,880.00). The net cost of Change Order #5 is an additional \$13,276.80.

Upon the Board's approval of Change Order #4 and #5, PW Staff will execute the change orders and process the final pay application #2 for F.W. Carson Co. in the amount of \$193,004.94 to close Phase I of the Mountain Golf Cart Path Replacement project.

### **III. BID RESULTS**

The District publicly advertised this project for bidding on July 29, 2021 with a bid submittal due date of August 26, 2021, a 4-week bid period. The District advertised the work as required by NRS 338, and posted all construction documents on PlanetBids. At the September 2, 2021 Board of Trustees meeting the project was awarded to the lowest responsive bidder, F.W. Carson Co. for a total project amount of \$357,138.80.

#### IV. FINANCIAL IMPACT AND BUDGET

The Mountain Golf Cart Path Replacement Phase I Project (CIP #3241LI2001) is included in the FY 2021-22 CIP Budget, with a total project budget of \$550,000 (Attachment B). The budget details a total for Construction and Construction Reserves of \$445,000 and the total amount of the Construction Contract with F.W. Carson Co. including all change orders will be \$425,656.49.

The table below presents the approved construction budget, construction costs to date, staff costs to date, and remaining budget:

<b>Task</b>	<b>Cost to Date</b>
Design/Permit Fees/Internal Staff	\$44,500.00
Construction by F. W. Carson Co. (original contract)	\$357,138.80
Change Order #1	\$10,659.67
Change Order #2	\$13,120.70
Change Order #2A	\$3,333.00
Change Order #3	\$0.00
Change Order #4	\$28,127.52
Change Order #5	\$13,276.80
Construction Management	
Reno Tahoe Geo Associates	\$5,599.55
<b>Total</b>	<b>\$475,756.04</b>

\*\*PW Staff billings total \$27,703:

July \$613, August \$1,477, September \$5,157, October \$20,456

*(Staff costs have been charged to funding carried-forward from Mountain Golf Cart Path Replacement CIP #3241LI1903).*

#### V. ALTERNATIVES

Not authorize the approval of the change orders, and defer to legal counsel.

#### VI. 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.

Attachments:

A – Change Orders #1, #2, #2A, #3, #4, and \$5.

B – CIP #3241LI2001 Data Sheet

C – Informational Memorandum only from the November 10, 2021 BOT Mtg

**CHANGE ORDER 01**

**Mountain Golf Course Cart Path Restoration, Phase 1**

Date of Issuance: September 24, 2021

Contract Date: September 3, 2021

**OWNER:**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, Nevada 89451

**CONTRACTOR:**

F. W. Carson Co.  
1064 Tahoe Blvd.  
Incline Village, Nevada 89451

CONTRACT NO.: 3241LI2001; PO 22-0089

You are directed to make the following changes in the Contract Documents:

Description:

Over-excavate approximately 2 feet of subgrade materials, furnish and install crushed rock and filter fabric. Dispose of unsuitable materials off-site.

Reason for Change Order:

See photos included in RFI #2. Conditions found on site are due to irrigation flooding at golf course.

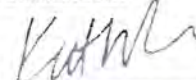
Attachments (List of documents supporting this change):

Contractor's RFI #2, with photos of site, and Change Order Request #1.

Change in Contract Price:	Change in Contract Times:
Original Contract Price: \$357,138.80	Original Contract Times: Substantial Completion: 10/15/2021
Net Changes from Previous Change Orders: \$0.00	Net Changes from Previous Change Orders: 0
Contract Price prior to this Change Order: \$357,138.80	Contract Times prior to this Change Order: Substantial Completion: 10/15/2021
Net Increase/Decrease of this Change Order: \$10,659.67	Net Increase/Decrease of this Change Order: 2
Contract Price with All Approved Change Orders: \$367,798.47	Contract Times with All Approved Change Orders: Substantial Completion: 10/18/2021

**APPROVALS:**

**RECOMMENDED:**

By:   
\_\_\_\_\_  
PROJECT MANAGER (Authorized Signature)      Date 9/24/2021

**APPROVED:**

By:   
\_\_\_\_\_  
OWNER (Authorized Signature)      Date 9/27/21

**ACCEPTED:**

By:   
\_\_\_\_\_  
F. W. CARSON CO. (Authorized Signature)      Date 9/27/21



GENERAL ENGINEERING CONTRACTORS

9/23/2021

**IVGID Engineering**

Phone #

Fax #

Attn: Kate Nelson

## REQUEST FOR INFORMATION

**PROJECT NAME:** *IGVID Golf Cart Path Reconstruction Project Phase 1*

**FROM:** *TROY CARSON*

*F.W. Carson Co.*

*1064 Tahoe Blvd.*

*Incline Village 89451*

**JOB #** *21.41*

**RFI #** *2*

**SUBJECT:** *Unsuitable Material*

**SPEC SECTION**

**PARAGRAPH #**

**DRAWING #**

**DETAIL #**

**DESCRIPTION:**

*Unsuitable subgrade material due to irrigation water flooding. Sta. 32+25- 32+75 and 22+60- 22+80.*

**CONTRACTOR'S PROPOSED RESOLUTION:**

*Over excavate to approx 2' depth, bridge with crushed rock and filter fabric, recompact.*

**ATTACHMENTS:** *2 photos*

**ESTIMATED COST IMPACT:** *yes. See COR#1 FWC 99.01*

**ESTIMATED TIME IMPACT:** *3 days (1.5 access delay, 1.5 repair)*

**CONTRACTOR SIGNATURE:** *Tray Carson*

**DATE:** *9/23/21*

**RESPONSE:**









9/23/2021

EW # 99.01

### Change Order Request

**IVGID Engineering**

Ph: (775) 832-1274 Fax: -

Attn: **Kate Nelson**

**RE:** *IVGID Mountain Golf Course Path Phase 1*

F.W. Carson Co. is pleased to submit you with a price for the extra work on the above referenced project.

Our scope of work includes:

**Unsuitable subgrade materials pre RFI #2. Over excavate approx. 2'. Furnish and install crushed rock and filter fabric. Dispose of unsuitable materials off site.**

Exclusions:

**Engineering, soils testing, excavation exceeding 2' depth or length per RFI 2.**

Our price for the extra work is: **\$10,659.67**

Our additional time for the extra work is **1.5 days**

Sign: \_\_\_\_\_  
IVGID Engineering Representative - acting agent for Ivgid

Date: \_\_\_\_\_

If you have any questions call me at (530) 214-6273

Sincerely,

Troy Carson  
Project Manager

# F.W. Carson Co.

1064 Tahoe Blvd.

Incline Village, NV 89451

Phone: (775) 831-5008

Fax: (775) 831-5068

99.01

## Labor

Date	Description	Hours	Rate	Total
	<i>Superintendent</i>	2.0	\$90.00	\$180.00
	<i>Foreman</i>	8.0	\$81.00	\$648.00
	<i>Operator</i>	16.0	\$78.00	\$1,248.00
	<i>Truck Driver</i>	5.0	\$59.00	\$295.00
	<i>Labor</i>	16.0	\$59.00	\$944.00
	<i>Flaggers</i>		\$59.00	
<b>Labor Total</b>				<b>\$3,315.00</b>

## Equipment

Description	Hrs/Qty	Rate	Total
<i>Foreman Truck / Utility Truck</i>	8.0	\$45.00	\$360.00
<i>Mini Excavator</i>	7.0	\$65.00	\$455.00
<i>Skid Steer</i>	4.5	\$65.00	\$292.50
<i>Skip Loader</i>	2.5	\$75.00	\$187.50
<i>Sheeps foot compactor</i>	2.0	\$75.00	\$150.00
<b>Equipment Total</b>			<b>\$1,445.00</b>

## Trucking

Description	Hrs/Qty	Rate	Total
<i>Transport Truck</i>		\$ 125.00	
<i>End Dump</i>	16.0	\$ 115.00	\$1,840.00
<i>5 cy Dump Truck</i>	5.0	\$ 65.00	\$325.00
			\$0.00
<i>Fuel Surcharge</i>	0%		\$0.00
<b>Trucking Total</b>			<b>\$2,165.00</b>

## Materials

Description	Qty	Price	Total
<i>Spoils (disposal)</i>	49 <i>CY</i>	\$20.00	\$980.00
<i>Drain Rock 1-1/2"</i>	73 <i>ton</i>	\$10.75	\$784.75
<i>Filter Fabric 160N</i>	840 <i>SF</i>	\$0.18	\$151.20
<b>Subtotal</b>			<b>\$1,915.95</b>
<b>Tax 8.265 %</b>			<b>\$158.35</b>
<b>Material Total</b>			<b>\$2,074.30</b>

Misc. Description	Qty	Price	Total
<b>Misc Items Total</b>			<i>\$0.00</i>

Subcontractor Description	Qty	Price	Total
<b>Subcontractor Total</b>			<i>\$0.00</i>

		<b>Subtotal</b>	<i>\$8,999.30</i>
	15%	<b>OH &amp; P</b>	<i>\$1,349.90</i>
<b>Subcontractor Work</b>	5%	<b>OH &amp; P</b>	<i>\$0</i>
	3.00%	<b>Bond Premium</b>	<i>\$310.48</i>
		<b>Total</b>	<i>\$10,659.67</i>
		<b>Change Order Total</b>	<i>\$10,659.67</i>

**CHANGE ORDER 02**

**Mountain Golf Course Cart Path Restoration, Phase 1**

Date of Issuance: October 4, 2021

Contract Date: September 3, 2021

**OWNER:**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, Nevada 89451

**CONTRACTOR:**

F. W. Carson Co.  
1064 Tahoe Blvd.  
Incline Village, Nevada 89451

**CONTRACT NO.: 3241LI2001; PO 22-0089**

You are directed to make the following changes in the Contract Documents:

Description:

1. Remove and replace additional section of cart path at Sta 25+12 to approx. Sta. 25+56), 352 sf. \$3,590.40 + 1 working day.
2. Stump removal, disposal and backfill, Sta. 6+25, 24+70 and 36+10. \$5,700.11 + 1 working day.
3. Rip-rap slope at Sta. 10+25, and rock border at Sta. 11+75. \$3,830.19 + 1 working day.

Reason for Change Order:

1. Additional section of deteriorating cart path, previously unmarked, located within current project area.
2. Removing six (6) potentially hazardous tree stumps in proximity of cart path. Trees removed previously by Golf staff.
3. Additional slope stabilization required as identified by the PW Engineer in collaboration with Golf Staff.

Attachments: (List of documents supporting this change):

- Contractor's Change Order Requests 2, 3 and 4.
- Board of Trustee September 2, 2021 Board of Trustees Meeting, Approving 10% Contingency (\$35, 700)
- Project Budget Tracker

Change in Contract Price:	Change in Contract Times:
Original Contract Price: <b>\$357,138.80</b>	Original Contract Times: Substantial Completion: 10/15/2021
Net Changes from Previous Change Orders: <b>\$10,659.67</b>	Net Changes from Previous Change Orders: 2
Contract Price prior to this Change Order: <b>\$367,798.47</b>	Contract Times prior to this Change Order: Substantial Completion: <sup>19 KSN</sup> 10/17/2021
Net Increase/Decrease of this Change Order: <b>\$13,120.70</b>	Net Increase/Decrease of this Change Order: 3
Contract Price with All Approved Change Orders: <b>\$380,919.17</b>	Contract Times with All Approved Change Orders: Substantial Completion: <sup>22 KSN</sup> 10/28/2021

**APPROVALS:**

**RECOMMENDED:**

Kate S.

Digitally signed by  
Kate S. Nelson, PE  
Date: 2021.10.25  
11:44:00 -07'00'

Brad B. Underwood  
Digitally signed by  
Brad B. Underwood  
Date: 2021.11.02  
15:28:34 -0700

**APPROVED:**

By:

Nelson, PE

PROJECT MANAGER (Authorized Signature)

Date

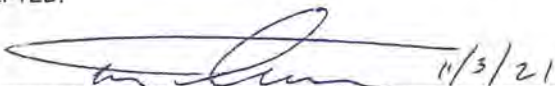
By:

OWNER (Authorized Signature)

Date

**ACCEPTED:**

By:

  
F. W. CARSON CO. (Authorized Signature)      11/3/21  
Date



9/28/2021

EW # 99.02

## Change Order Request

### IVGID Engineering

Ph: (775) 832-1274 Fax: -

Attn: **Kate Nelson**

**RE:** *IVGID Mountain Golf Course Path Phase 1*

F.W. Carson Co. is pleased to submit you with a price for the extra work on the above referenced project.

Our scope of work includes:

**Full section R&R sta. 25+12-25+56 = 352 SF @ 8' width**

Exclusions:

**Stump or root removal beyond reconstruction sections**

Our price for the extra work is: **\$3,590.40**

Our additional time for the extra work is **0.75 days**

Price is good for (30) days from the date of this proposal. Sign below to accept the extra work proposal.

Sign: \_\_\_\_\_  
IVGID Engineering Representative

Date: \_\_\_\_\_

If you have any questions call me at (775) 722-9471

Sincerely,  
Troy Carson  
Project Manager



9/28/2021

EW # 99.03

### Change Order Request

**IVGID Engineering**

Ph: (775) 832-1274 Fax: -

Attn: **Kate Nelson**

**RE:** *IVGID Mountain Golf Course Path Phase 1*

F.W. Carson Co. is pleased to submit you with a price for the extra work on the above referenced project.

Our scope of work includes:

**Stump removal, disposal and Backfill (4ea). Sta 6+25, 24+70 (2ea), 36+10**

Exclusions:

Our price for the extra work is: **\$5,700.11**

Our additional time for the extra work is **1.5 days**

Price is good for (30) days from the date of this proposal. Sign below to accept the extra work proposal.

Sign: \_\_\_\_\_  
IVGID Engineering Representative

Date: \_\_\_\_\_

If you have any questions call me at (775) 722-9471

Sincerely,  
Troy Carson  
Project Manager

# F.W. Carson Co.

1064 Tahoe Blvd.

Incline Village, NV 89451

Phone: (775) 831-5008

Fax: (775) 831-5068

## Labor

Date	Description	Hours	Rate	Total
	<i>Superintendent</i>	2.0	\$90.00	\$180.00
	<i>Foreman</i>	6.0	\$81.00	\$486.00
	<i>Operator</i>	12.0	\$78.00	\$936.00
	<i>Truck Driver</i>	2.0	\$59.00	\$118.00
	<i>Labor</i>	12.0	\$59.00	\$708.00
	<i>Flaggers</i>		\$59.00	
<b>Labor Total</b>				<b>\$2,428.00</b>

## Equipment

Description	Hrs/Qty	Rate	Total
<i>Foreman Truck / Utility Truck</i>		\$45.00	
<i>Mini Excavator</i>		\$65.00	
<i>Excavator (65,000#)</i>		\$145.00	
<i>Skid Steer</i>		\$65.00	
<i>Skip Loader</i>		\$75.00	
<i>Sheeps foot compactor</i>		\$75.00	
<i>Loader (45,000#)</i>		\$138.00	
<i>Jumping Jack / Wacker (Daily Rental)</i>	1.0	\$50.00	\$50.00
<i>Viberplate Compactor (Daily Rental)</i>		\$50.00	
<i>Wacker (Daily Rental)</i>		\$50.00	
<i>Backhoe</i>	12.0	\$75.00	\$900.00
<i>Power Broom</i>		\$0.00	
<i>Excavator w/ Rock Breaker</i>		\$0.00	
<b>Equipment Total</b>			<b>\$950.00</b>

## Trucking

Description	Hrs/Qty	Rate	Total
<i>Transport Truck</i>		\$ 125.00	
<i>End Dump</i>	3.5	\$ 115.00	\$402.50
<i>5 cy Dump Truck</i>	1.5	\$ 65.00	\$97.50
<i>Fuel Surcharge</i>	0%		\$0.00
<b>Trucking Total</b>			<b>\$500.00</b>

**Materials**

Description	Qty		Price	Total
<i>Structural Fill</i>	8	<i>CY</i>	\$15.50	\$124.00
			<b>Subtotal</b>	\$124.00
			<b>Tax 8.265 %</b>	\$10.25
			<b>Material Total</b>	<u>\$134.25</u>

**Misc.**

Description	Qty		Price	Total
<i>Stump Disposal</i>	4	<i>ea</i>	\$200.00	\$800.00
			<b>Misc Items Total</b>	\$800.00

**Subcontractor**

Description	Qty		Price	Total
			<b>Subcontractor Total</b>	\$0.00

	<b>Extra Work Subtotal</b>	\$4,812.25
	<b>15% OH &amp; P</b>	\$721.84
<b>Subcontractor Work</b>	<b>15% OH &amp; P</b>	\$0.00
	<b>3.00% Bond Premium</b>	\$166.02
	<b>Extra Work Total</b>	<u>\$5,700.11</u>





9/28/2021

EW # 99.04 REV 1

### Change Order Request

**IVGID Engineering**

Ph: (775) 832-1274 Fax: -

Attn: **Kate Nelson**

**RE:** *IVGID Mountain Golf Course Path Phase 1*

F.W. Carson Co. is pleased to submit you with a price for the extra work on the above referenced project.

Our scope of work includes:

**Rip Rap Slope Sta. 10+25 and Rock border at Sta. 11+75**

Exclusions:

Our price for the extra work is: **\$3,830.19**

Our additional time for the extra work is **1 Day**

Price is good for (30) days from the date of this proposal. Sign below to accept the extra work proposal.

Sign: \_\_\_\_\_  
IVGID Engineering Representative

Date: \_\_\_\_\_

If you have any questions call me at (775) 722-9471

Sincerely,  
Troy Carson  
Project Manager

# F.W. Carson Co.

1064 Tahoe Blvd.

Incline Village, NV 89451

Phone: (775) 831-5008

Fax: (775) 831-5068

## Labor

Date	Description	Hours	Rate	Total
	<i>Superintendent</i>	1.0	\$90.00	\$90.00
	<i>Foreman</i>	5.0	\$81.00	\$405.00
	<i>Operator</i>	8.0	\$78.00	\$624.00
	<i>Truck Driver</i>	2.0	\$59.00	\$118.00
	<i>Labor</i>	8.0	\$59.00	\$472.00
	<i>Flaggers</i>		\$59.00	
<b>Labor Total</b>				<b>\$1,709.00</b>

## Equipment

Description	Hrs/Qty	Rate	Total
<i>Foreman Truck / Utility Truck</i>	5.0	\$45.00	\$225.00
<i>Mini Excavator</i>	8.0	\$65.00	\$520.00
<i>Excavator (65,000#)</i>		\$145.00	
<i>Skid Steer</i>		\$65.00	
<i>Skip Loader</i>		\$75.00	
<i>Sheeps foot compactor</i>		\$75.00	
<i>Loader (45,000#)</i>		\$138.00	
<i>Jumping Jack / Wacker (Daily Rental)</i>		\$50.00	
<i>Viberplate Compactor (Daily Rental)</i>		\$50.00	
<i>Wacker (Daily Rental)</i>		\$50.00	
<i>Backhoe</i>		\$75.00	
<i>Power Broom</i>		\$0.00	
<i>Excavator w/ Rock Breaker</i>		\$0.00	
<b>Equipment Total</b>			<b>\$745.00</b>

## Trucking

Description	Hrs/Qty	Rate	Total
<i>Transport Truck</i>		\$ 125.00	
<i>End Dump</i>		\$ 115.00	
<i>5 cy Dump Truck</i>	2.0	\$ 65.00	\$130.00
<i>Fuel Surcharge</i>	0%		\$0.00
<b>Trucking Total</b>			<b>\$130.00</b>

## Materials

Description	Qty	Price	Total
<i>Class 150-250 Rip Rap</i>	<i>10 ton</i>	<i>\$60.00</i>	<i>\$600.00</i>
		<b>Subtotal</b>	<i>\$600.00</i>
		<b>Tax 8.265 %</b>	<i>\$49.59</i>
		<b>Material Total</b>	<i>\$649.59</i>

Misc. Description	Qty	Price	Total
		<b>Misc Items Total</b>	<i>\$0.00</i>

Subcontractor Description	Qty	Price	Total
		<b>Subcontractor Total</b>	<i>\$0.00</i>

	<b>Extra Work Subtotal</b>	<i>\$3,233.59</i>
	<b>15% OH &amp; P</b>	<i>\$485.04</i>
<b>Subcontractor Work</b>	<b>15% OH &amp; P</b>	<i>\$0.00</i>
	<b>3.00% Bond Premium</b>	<i>\$111.56</i>
	<b>Extra Work Total</b>	<i>\$3,830.19</i>

**CHANGE ORDER 02 A**

**Mountain Golf Course Cart Path Restoration, Phase 1**

Date of Issuance: November 8, 2021

Contract Date: September 3, 2021

**OWNER:**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, Nevada 89451

**CONTRACTOR:**

F. W. Carson Co.  
1064 Tahoe Blvd.  
Incline Village, Nevada 89451

CONTRACT NO.: 2299DI1702; PO 22-0089

You are directed to make the following changes in the Contract Documents:

Description:

Bid Item #6 states 192 LF of curb was to be removed. There was an additional 303 LF of curb removed during construction for a total of 495 LF. 303 LF\*\$11.00 SF - \$3,333.00 additional. Amount added to Bid Item #6

Reason for Change Order:

The Bid Item quantity was incorrect.

Attachments (List of documents supporting this change):

Change in Contract Price:	Change in Contract Times:
Original Contract Price: \$357,138.80	Original Contract Times: Substantial Completion: 10/15/2021
Net Changes from Previous Change Orders: \$23,780.37	Net Changes from Previous Change Orders: 7
Contract Price prior to this Change Order: \$380,919.17	Contract Times prior to this Change Order: Substantial Completion: 10/22/2021
Net Increase/Decrease of this Change Order: \$3,333.00	Net Increase/Decrease of this Change Order: 0.5
Contract Price with All Approved Change Orders: \$384,252.17	Contract Times with All Approved Change Orders: Substantial Completion: 10/22/2021

**APPROVALS:**

**RECOMMENDED:**

Kate S. Nelson, Digitally signed by Kate S. Nelson, PE  
By: PE Date: 2021.11.19 15:11:38 -08'00'  
PROJECT MANAGER (Authorized Signature) Date

**APPROVED:**

Brad B. Underwood, Digitally signed by Brad B. Underwood  
By: Brad B. Underwood Date: 2021.11.19 15:19:30 -08'00'  
OWNER (Authorized Signature) Date

**ACCEPTED:**

By:  11/22/21  
F. W. CARSON CO. (Authorized Signature) Date



GENERAL ENGINEERING CONTRACTORS

11/3/2021

EW # 99.09

## Change Order Request

### IVGID Engineering

Ph: (775) 832-1274 Fax: -

Attn: **Kate Nelson**

**RE:** *IVGID Mountain Golf Course Path Phase 1*

F.W. Carson Co. is pleased to submit you with a price for the extra work on the above referenced project.

Our scope of work includes:

**Additional AC curb removal 303.36 LF per RFI #5**

Exclusions:

Our price for the extra work is: **\$3,333.00**

Our additional time for the extra work is: **0.5 days**

Price is good for (30) days from the date of this proposal. Sign below to accept the extra work proposal.

Sign: \_\_\_\_\_  
IVGID Engineering Representative

Date: \_\_\_\_\_

If you have any questions call me at (530)214-6273

Sincerely,

Troy Carson  
Project Manager

**CHANGE ORDER 03**

**Mountain Golf Course Cart Path Restoration, Phase 1**

Date of Issuance: Nov. 8, 2021

Contract Date: Sept. 3, 2021

**OWNER:**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, Nevada 89451

**CONTRACTOR:**

F. W. Carson Co.  
1064 Tahoe Blvd.  
Incline Village, Nevada 89451

**CONTRACT NO.: 3241LI2001; PO 22-0089**

You are directed to make the following changes in the Contract Documents:

Description:

Per Section 3 - Bid Form: the following means and method of work changed to include sections of pulverizing the cart path in place. Please provide updated cost changes for the following:

1. Bid Item #4
2. Bid Item #7 (Alt)

Reason for Change Order:

The cart path was constructed per Section 3 of the Specifications, Bid Form with the addition of pulverizing in place.

Attachments (List of documents supporting this change):

Change in Contract Price:	Change in Contract Times:
Original Contract Price: <b>\$357,138.80</b>	Original Contract Times: Substantial Completion: 10/15/2021
Net Changes from Previous Change Orders: <b>\$27,113.37</b>	Net Changes from Previous Change Orders: 5
Contract Price prior to this Change Order: <b>\$384,252.17</b>	Contract Times prior to this Change Order: Substantial Completion: 10/22/2021
Net Increase/Decrease of this Change Order: <b>\$0.00</b>	Net Increase/Decrease of this Change Order: 0
Contract Price with All Approved Change Orders: <b>\$384,252.17</b>	Contract Times with All Approved Change Orders: Substantial Completion: 10/22/2021

**APPROVALS:**

**RECOMMENDED:**

**APPROVED:**

By: \_\_\_\_\_  
PROJECT MANAGER (Authorized Signature) Date

By: \_\_\_\_\_  
OWNER (Authorized Signature) Date

**ACCEPTED:**

By: \_\_\_\_\_  
F. W. CARSON CO. (Authorized Signature) Date

Nov. 8, 2021

**Change Order #3**

**Credit for:**

Bid Item #4	Full Depth AC Pavement & Base Removal (Existing AC Pavement Removal, Subgrade Excavation, Off-Haul)	-\$65,876.00
Bid Item #7 (Alt.)	Full Depth AC Pavement & Base Removal (Existing AC Pavement Removal, Subgrade Excavation, Off-Haul)	-\$55,418.40
	Total	<u>-\$121,294.40</u>

**New Pricing for:**

Bid Item #4	Pulverizing In Place 15,320 SF of Path	\$65,876.00
Bid Item #7 (Alt.)	Pulverizing In Place 12,888 SF of Path	\$55,418.40
	Total	<u>\$121,294.40</u>

**CHANGE ORDER 04**

**Mountain Golf Course Cart Path Restoration, Phase 1**

Date of Issuance: Nov. 8, 2021

Contract Date: Sept. 3, 2021

**OWNER:**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, Nevada 89451

**CONTRACTOR:**

F. W. Carson Co.  
1064 Tahoe Blvd.  
Incline Village, Nevada 89451

**CONTRACT NO.: 3241LI2001; PO 22-0089**

You are directed to make the following changes in the Contract Documents:

Description:

2,757.60 SF of additional paving was done from Sta. 0+00 to 19+56 per Bid Item #5.

Reason for Change Order:

The Bid Item quantity did not reflect the paving that was needed in the field as directed by DPW Staff. DPW Staff verified the addition square footage calculation in the field.

Attachments (List of documents supporting this change):

Change in Contract Price:	Change in Contract Times:
Original Contract Price: <b>\$357,138.80</b>	Original Contract Times: Substantial Completion: 10/15/2021
Net Changes from Previous Change Orders: <b>\$27,113.37</b>	Net Changes from Previous Change Orders: 5
Contract Price prior to this Change Order: <b>\$384,252.17</b>	Contract Times prior to this Change Order: Substantial Completion: 10/22/2021
Net Increase/Decrease of this Change Order: <b>\$28,127.52</b>	Net Increase/Decrease of this Change Order: 2
Contract Price with All Approved Change Orders: <b>\$412,379.69</b>	Contract Times with All Approved Change Orders: Substantial Completion: 10/26/2021

**APPROVALS:**

**RECOMMENDED:**

**APPROVED:**

By: \_\_\_\_\_  
PROJECT MANAGER (Authorized Signature) Date

By: \_\_\_\_\_  
OWNER (Authorized Signature) Date

**ACCEPTED:**

By: \_\_\_\_\_  
F. W. CARSON CO. (Authorized Signature) Date



**CHANGE ORDER 05**

**Mountain Golf Course Cart Path Restoration, Phase 1**

Date of Issuance: Nov. 8, 2021

Contract Date: Sept. 3, 2021

**OWNER:**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, Nevada 89451

**CONTRACTOR:**

F. W. Carson Co.  
1064 Tahoe Blvd.  
Incline Village, Nevada 89451

**CONTRACT NO.: 3241LI2001; PO 22-0089**

You are directed to make the following changes in the Contract Documents:

Description:

Sta. 35+97-40+58= 461 LF x 8 FT = 3,688 SF. Remove full section. Bid items 8 & 10 will no longer apply to this area of work. Work to be payable by Bid Alt. Item 7 & 9.

Reason for Change Order:

The plans and specifications included Bid Items #8 and #10, which was to only remove the existing A/C and replace with new A/C. However, when the AC was removed, there was no existing base to build on as intended. Therefore Bid Items #8 and #10 went to \$0 and Bid Items #7 and #9 were increased by 3,688 SF.

Attachments (List of documents supporting this change):

Contractor's Change Order Request dated November 9, 2021.

Change in Contract Price:	Change in Contract Times:
Original Contract Price: <b>\$357,138.80</b>	Original Contract Times: Substantial Completion: 10/15/2021
Net Changes from Previous Change Orders: <b>\$55,240.89</b>	Net Changes from Previous Change Orders: 7
Contract Price prior to this Change Order: <b>\$412,379.69</b>	Contract Times prior to this Change Order: Substantial Completion: 10/22/2021
Net Increase/Decrease of this Change Order: <b>\$13,276.80</b>	Net Increase/Decrease of this Change Order: 2
Contract Price with All Approved Change Orders: <b>\$425,656.49</b>	Contract Times with All Approved Change Orders: Substantial Completion: 10/28/2021

**APPROVALS:**

**RECOMMENDED:**

**APPROVED:**

By: \_\_\_\_\_  
PROJECT MANAGER (Authorized Signature) Date

By: \_\_\_\_\_  
OWNER (Authorized Signature) Date

**ACCEPTED:**

By: \_\_\_\_\_  
F. W. CARSON CO. (Authorized Signature) Date



## Project Summary

<b>Project Number:</b>	3241LI2001
<b>Title:</b>	Mountain Golf Cart Path Replacement
<b>Project Type:</b>	D - Capital Improvement - Existing Facilities
<b>Division:</b>	41 - Mountain Operations
<b>Budget Year:</b>	2022
<b>Finance Options:</b>	
<b>Asset Type:</b>	LI - Land Improvements
<b>Active:</b>	Yes

**Project Description**

The Mountain Golf Course has approximately 14,440 linear feet of cart pathways which equates to 110,000 square feet of pavement. In addition, there are approximately 5,000 linear feet of asphalt curb. The last major path project was over 15 years ago. The District has performed replacements at various points each year based on areas of greatest need and within the allotted budget. Due to issues of the base material, overgrowth of sod, and intrusion by tree roots and other material, the current assessment of the condition of the paths suggests substantial remediation and reconstruction is needed. A design consultant has completed a review of the cart paths and provided recommendations for replacement. In accordance with the recommendation, the cart paths will be reconstructed in a multi-phase, multi-year manner to minimize impacts to users of the facility.

**Project Internal Staff**

Engineering staff will contract with outside civil and geotechnical engineering firms to provide support as necessary throughout the design. The project will be publically bid and constructed by a licensed contractor.

**Project Justification**

Cart paths are to the point where yearly replacement of faulty areas no longer makes financial sense. Condition of paths has become a nuisance for golfers and not within District standards. The District will practice perpetual asset renewal, replacement, and improvement to provide safe and superior long-term utility services and recreation activities. Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.

<b>Forecast</b>			
<b>Budget Year</b>	<b>Total Expense</b>	<b>Total Revenue</b>	<b>Difference</b>
2022			
Construction	405,000	0	405,000
Construction Management	40,000	0	40,000
Construction Reserves	40,000	0	40,000
Design, Permit Fees, and Internal Services	65,000	0	65,000
Year Total	550,000	0	550,000
2023			
Construction	405,000	0	405,000
Construction Management	40,000	0	40,000
Construction Reserves	40,000	0	40,000
Design, Permit Fees, and Internal Services	65,000	0	65,000
Year Total	550,000	0	550,000
2024			
Construction	405,000	0	405,000
Construction Management	40,000	0	40,000
Construction Reserves	40,000	0	40,000
Design, Permit Fees, and Internal Services	65,000	0	65,000
Year Total	550,000	0	550,000
	<b>1,650,000</b>	<b>0</b>	<b>1,650,000</b>

<b>Year Identified</b>	<b>Start Date</b>	<b>Est. Completion Date</b>	<b>Manager</b>	<b>Project Partner</b>
2020	Jul 1, 2020	Jun 30, 2023	Director of Golf/Community Services	

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

**SUBJECT:** Mountain Cart Path Informational Memo

**DATE:** November 10, 2021

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The following information is provided to the Board in addressing a contract change approved by the Engineer/Owner.

### Timeline

- *Specifications and Drawings titled "Mountain Golf Course Path" for bidding were received from Design Engineer (Lumos) on July 21, 2021.*
- The bid was setup for the Contractors to bid on two segments:
  - Base Bid to reconstruct the pathway along holes #3, #4, and most of #5 (Sta. 0+00 to Sta. 19+58 per Drawings).
  - Alternate Bid to reconstruct the pathway along the remainder of hole #5, holes #6, #7, and most of #8. (Sta. 19+58 to Sta. 41+40 per Drawings).

The bidding was set up this way to ensure that some of the intended work could be awarded for construction as the Engineer's estimate totaled \$684,916.54 (see attached - Lumos), which exceeded the construction budget for the project of \$405,000.

- Public Works (PW) Staff Advertised for Bid on July 23, 2021.
- PW Staff held a Non-Mandatory Pre-Bid meeting on August 3, 2021, but no contractors attended. PW Staff was notified that a representative of MKD Construction was looking at the site later that afternoon.
- PW Staff received 5 questions during the bidding phase and an Addendum (prepared by Lumos) was issued on August 24, 2021 (no questions regarding the use Recycled Type I Base or request for additional subsurface reports).

- Bid opening was held on August 26, 2021 and two (2) bids were received. The Bids were opened and read aloud in front of PW Staff, representative of Cruz Construction and a representative of FW Carson. Both contractors submitted bids on both the Base Bid and Alternate Bid as set forth in the bid documents. PW Staff asked if FW Carson felt comfortable with their bid and they were. No protests were received within the 5 business days (as allowed for by NRS 338.142). FW Carson did not request to pull their bid within the 24 hours as allowed in the contract documents.
- The bids were reviewed and all documents and calculations were verified by PW Staff. The Board memo was finalized by inserting the bid results late in the afternoon on August 26, 2021 (to meet posting requirements for the Board Meeting on September 2, 2021).
- *August 31, 2021, Lumos added a note on the plans that provided earthwork quantities for both the Base and Alternate Bids. And also added the following:*
  1. *The Contractor anticipates pulverizing AC pavement and re-using as base material. Therefore, the anticipated haul-off volume is less than 50 cubic yards.*
  2. *Quantities listed on this sheet include all quantities for the entire project.*
  3. *All material that is not reused is to be hauled to 1064 Tahoe Blvd., Incline Village, NV 89451.*
- *August 31, 2021 to September 1, 2021, email exchange (attached) between FW Carson and Lumos on which IVGID PW staff was not included. Lumos was requested to initiate contact with the Contractor by IVGID PW staff to finalize the SWPPP document necessary for construction to begin.*
- A Construction Contract was awarded to the low bid, FW Carson (Contractor), by the Board of Trustees at the meeting of September 2, 2021. Both the Base Bid and Alternate Bid were awarded as the total of the two (\$357,138.80) was lower than the project construction budget of \$405,000.
- On September 7, 2021, a Purchase Order (PO) was created and fully approved on September 9, 2021 based upon the Board of Trustees approvals.
- A preconstruction meeting was held on September 8, 2021 with PW Staff, the Contractor, and Golf Staff). A request was made by the Contractor to get a copy of the geotechnical report. The geotechnical report was emailed to the Contractor on the afternoon of September 8, 2021 (see attached email correspondence).

- On September 9/10, 2021, FW Carson verbally requested to use Recycled Type I Base per the geotechnical report (attached), bring in a pulverizing machine recycle material on-site. PW Staff spoke with Lumos, who concurred that Recycled Type I Base material was an acceptable alternative. PW Staff contacted Reno Tahoe Geo (Geotechnical Firm performing material testing) September 13, 2021 to advise them that Recycled Base was approved and they will need to obtain material samples to facilitate field testing.
- September 16, 2021, a Notice to Proceed was issued to the Contractor to begin the work.
- September 17, 2021, the Contractor mobilized to the site and began placing BMPs, and potholing.
- September 20, 2021, the Contractor mobilized the pulverizing machine.
- *October 7, 2021, meeting between PW staff and the Contractor to discuss the construction process:*
  - *The Contractor indicated that after the bid date but before the award of contract there was an email exchange between himself and Lumos (see above August 31, 2021 to September 1, 2021).*
  - *The Contractor said his bid was based upon the design as advertised in the plans and specifications.*
  - *The Contractor said from this email exchange, he assumed that he was being directed to do the work via pulverizing in place.*
  - *The Contractor indicated that there was no cost savings in performing the work by this means and method.*
- *October 12, 2021, meeting with Lumos to discuss the construction process:*
  - *Lumos was requested by PW staff to contact the Contractor directly to complete the efforts in obtaining the SWPPP for the project.*
  - *Lumos confirmed the email exchange after the bid date but before the award of contract between himself and the Contractor (see above August 31, 2021 to September 1, 2021).*
  - *Lumos stated from this email exchange that he thought the Contractor was requesting to perform the work with an alternate means and methods of pulverizing in place.*
  - *Lumos stated that the result of pulverizing in place yielded an equivalent end product as long as the specifications were met, i.e. materials testing.*
- *October 26, 2021, meeting with Lumos (Design Engineer and Engineering Manager) to discuss project:*

- *The Engineering Manager confirmed that IVGID should have been included on the email correspondence prior to awarding the Contract.*
- *The Engineering Manager stated that since they were not contracted to provide construction services they did not know what transpired after this email exchange.*
- *The Engineering Manager stated that Lumos would provide a summary of the project construction with information on the construction method (attached).*

### **Changes to Work/Amending the Contract**

The Engineer and/or Owner have the right to authorize changes of work per the contract documents. Which changes are to be documented as amending the contract. This is supported per the following contract document excerpts:

#### **Section 9**

- *Article 10.04 Engineer's Authority – Article 10.04.D – Engineer's authority as to changes in the Work is set forth in Article 11.*
- *Article 10.06.A – Engineer will render decisions regarding the requirements of the Contract Documents, and judge the acceptability of the Work, pursuant to the specific procedures set forth herein for initial interpretations, Change Proposals, and acceptance of the Work.*
- *Article 11.01 Amending and Supplementing the Contract – Article 11.01.A – The Contract may be amended or supplemented by Change Order, a Work Change Directive, or a Field Order.*
- *Article 11.03 Work Change Directives – Article 11.03.A – Work Change Directive will not change the Contract Price or the Contract Times but is evidence that the parties expect that the modification ordered or documented by a Work Change Directive will be incorporated in a subsequently issued Change Order, following negotiations by the parties as to the Work Change Directive's effect, if any, on the Contract Price and Contract Times; or ....*
- *Article 11.04 Field Orders – Article 11.04.A – Engineer may authorize minor changes in the Work if the changes do not involve an adjustment in the Contract Price or the Contract Times and are compatible with the design concept of the completed Project as a functioning whole as indicated by the Contract Documents. Such changes will be accomplished by a Field Order*

*and will be binding on Owner and also on Contractor, which shall perform the Work involved promptly.*

- *Article 11.05 Owner-Authorized Changes in the Work – Article 11.05.A – Without invalidating the Contract and without notice to any surety, Owner may, at any time or from time to time, order additions, deletions, or revisions in the Work. Changes involving the design (as set forth in the Drawings, Specifications, or otherwise) or other engineering or technical matters will be supported by Engineer’s recommendation.*
- *Article 11.05.B – Such changes in the Work may be accomplished by a Change Order, if Owner and Contractor have agreed as to the effect, if any, of the changes on Contract Times or Contract Price; or by a Work Change Directive. Upon ....*

As detailed in the timeline above, the PW Staff met the requirements that are outlined specifically in these referenced sections of the contract documents. The PW Staff is currently working to finalize the appropriate change order to reflect the approval of using recycled base as agreed to with the contractor.

### **Revised Work**

- From conversations with previous engineering staff as well as golf staff, a major concern with golf cart path replacement projects is the damage to the existing turf and irrigation system components that occur during construction. In observing the contractor’s method of utilizing a pulverizing machine, very little damage to the adjacent turf and irrigation system components was observed. In fact, to date only one (1) un-marked irrigation box was damaged as part of the installation of rip rap.
- The pulverization method reduced the amount of heavy equipment (loader, dump truck, backhoe) trips that were required in a one-way-in/one-way-out travel path; which in turn reduced the amount of damage to adjacent turf and irrigation system components as stated above.
- Recycled Type I Base is used throughout the construction industry in roadway construction and is a sustainable product. The sustainability aspects are the re-use of existing on-site materials and less trucking activity resulting in less traffic impacts, less resources used and less impacts to greenhouse gas.
- The recycled materials were tested by Reno Tahoe Geo to ensure specifications of the Standards of Public Works Construction (Orange Book) were met as required by the contract documents, and any identified



unsuitable material was removed and replaced per the project plans and specifications.

- Material testing frequency recommendations are included in the Standards of Public Works Construction. The testing frequency was met or exceeded by Reno Tahoe Geo.
- Based on the end product, PW Staff will be evaluating whether this method should be preferred over removal and replacement for future phases of the work.

### **Opportunities for Improvement**

- Include within the Contract Documents, any report associated with the project that is pertinent in developing the project documents (i.e. geotechnical, environmental, historical, etc.).
- Review timeframes for execution of the contract and make improvements to contract processing.
- Develop a process to ensure contract documents are fully executed prior to issuing a notice to proceed to the contractor.
- Follow up verbal changes/directives with written documentation in a timely manner.
- Initiate internal design review meetings at critical points (i.e. 60% and 90%) in the project design process.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Tim Callicrate  
Board Chairman

**FROM:** Michaela Tonking  
Board Treasurer

**SUBJECT:** Review, discuss and provide direction on possible revisions to Board Policy 15.1.0 – Audit Committee

**DATE:** December 1, 2021

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees:

- 1) Review, discuss and provide direction on possible revisions to Board Policy 15.1.0 based off decision points, **and**
- 2) Direct Staff to return to the Board with a final draft of revised Policy 15.1.0 incorporating Board feedback and direction for approval.

### **II. BACKGROUND**

Board Policy 15.1.0, establishing roles and responsibilities of the Audit Committee, was first adopted in 2009 and revised in 2017. The policy was again revised in May of 2020 to more specifically define the role and responsibilities of the Audit Committee as well as to reconfigure the Committee to be comprised of two Board-appointed Trustees and three Board-appointed At-Large members.

Under the current Board Policy 15.1.0, the Audit Committee serves to assist the Board of Trustees in fulfilling its fiduciary responsibilities by providing independent review and oversight over financial reporting, internal controls, and the independent audit of financial statements.

In addition to the scope of the Audit Committee's authority and responsibilities, Policy 15.1.0 provides that the Audit Committee is responsible for managing the procurement process for selection of the District's independent auditor, outlines the role of the Audit Committee through the annual independent audit, and charges the Audit Committee with oversight in ensuring a transparent process for

communicating and resolving complaints received by the District related to accounting practices, internal controls, auditing matters and suspected fraud.

Policy 15.1.0 also provides that the Audit Committee Charter shall be reviewed periodically with recommended changes submitted to the Board of Trustees for their consideration.

This agenda item has been prepared at the request of the Board of Trustees to finish the discussion from the October 26<sup>th</sup> meeting. There were various discussion points that needed decisions with the full board present.

*Note - This item originally appeared on the Board agenda for its meeting of July 13, 2021. However, the discussion of Board Policy 15.1 was deferred in order to allow the Audit Committee to provide its comments and suggested revisions to the existing policy. A discussion of Board Policy 15.1 was agendaized as part of a special meeting of the Audit Committee held on June 29<sup>th</sup>, as well as appearing on the agenda for Audit Committee meetings held on July 13<sup>th</sup>, August 10<sup>th</sup> and August 17<sup>th</sup>. The Audit Committee recommendations related to Board Policy 15.1 were used as a base template for the updated version included in this agenda packet.*

### **III. DISCUSSION**

This agenda item seeks to provide the Board of Trustees with the opportunity to review Board Policy 15.1.0, following the first full year of the policy that was amended in May 2020, outlining the roles and responsibilities of the Audit Committee, modifying the structure of the Audit Committee, and providing for an Annual Report from the Audit Committee to the Board of Trustees in conjunction with the presentation of the annual audited financial statements.

Following adoption of the amended Board Policy 15.1.0 on May 6, 2020, a transition plan was developed that led to the appointment of new Committee members on June 23, 2020, followed by the convening of the first meeting of the newly re-constituted Audit Committee on July 29, 2020.

During the course of the past year, the Audit Committee was comprised of two Board-appointed Trustees (Dent and Schmitz) and three Board-appointed At-Large (public) members (Aaron, Dobler, Tulloch).

Through June of 2021 the Audit Committee held a total of 14 meetings, provided oversight to the independent external audit of the District's financial statements for the fiscal year ended June 30, 2020, provided a report to the Board of Trustees

specific to the independent audit, served as a forum for review of issues and concerns related to accounting practices, as well as past financial statements and audits, managed the procurement process for the District's new independent external auditor, and, most recently, has been developing a policy and procedure related to addressing Whistleblower complaints.

While each Board Trustee was appointed to serve a one-year term, the At-Large members were first appointed to provide for one member to serve a one-year term (Aaron) and two members to serve two-year terms (Dobler, Tulloch). Subsequently, committee member Aaron was re-appointed by the Board to serve a two year term, thus providing for staggered two-year terms for all At-Large members. At the same time, Trustee Dent chose not to seek re-appointment following completion of his one-year term, and while the Board of Trustees has re-appointed Trustee Schmitz to a new one-year term, the second Board-appointed seat on the Audit Committee remains vacant. *(Note: Audit Committee member Derrek Aaron has since submitted his resignation, effective July 19, 2021).*

#### Consideration of Possible Revisions to Policy 15.1.0

The Board of Trustees' consideration of possible revisions to Board Policy 15.1.0 should appropriately focus on the extent to which the current policy and implementation thereof meets the intent of the Board in establishing the Audit Committee and, if not, how best can the policy be revised to improve alignment between Board intent and Committee expectations.

Decision points for the board to consider:

- Selection process for at-large members
- Preferred qualification of at-large members

This report includes, via attachment, a list of decision points highlighting specific provisions of Board Policy 15.1.0 identified from various Board comments and discussions with Audit Committee Chair.

#### Audit Committee and Board of Trustees Recommended Revisions to Board Policy 15.1.0

As noted, the Audit Committee has recently held several meetings where recommended revisions to Board Policy 15.1 were included as agenda items for discussion. The most recent set of recommendations were discussed at the Audit Committee meeting of August 17. The recommended revisions approved by the

Audit Committee at their August 17 meeting have been transmitted to the Board via separate agenda item.

The Audit Committee recommendations were used as a base for the recommendations put forward in Attachment A. Additionally comments from Trustees Schmitz and Wong were also included and cited in the comments or decision points in Attachments A and B.

#### **IV. COMMENTS**

Since this agenda item first appeared on the Board agenda for the meeting of July 13, 2021, the Audit Committee has also forwarded to the Board of Trustees a draft Whistleblower Policy for Board consideration. The Whistleblower Policy, which was agendized for discussion for the Board meeting of August 10, was removed from the agenda by a majority vote of the Board of Trustees, and has been deferred pending Board review and discussion of Board Policy 15.1.

Attachments:

- Policy 15.1.0 Decision points
- Board Policy 15.1.0 with recommendation from Audit Committee and attached comments

### **Policy 15.1.0 Decision Points**

**2. Organization Paragraph Page 2:** Membership and makeup of the audit committee.

2.1 What should the makeup of the members be?

- this will impact decision points 4 and 5

2.2 How many members should be part of the committee?

2.3 Should the number of members be flexible?

**3. Paragraph 6 Page 2:** Should trustees hold a multiyear term or just an annual term?

**4. Paragraph 2 Page 3** How should at large members be selected?

**5. Paragraph 2 Page 3:** What preferred qualification would the board like at-large committee members to have to ensure that the committee has highly qualified members?

**7. Paragraph 4 Page 3:** Should the board recommend the Chair of the Committee for Audit Committee consideration?



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District's annual financial statements (the "CAFR") by ensuring those responsible for financial management (Management, and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An audit committee is a practical means for a governing body to provide much needed independent review and oversight of the District's financial reporting processes, internal controls, and independent auditors.

An audit committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an audit committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An audit committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

**POLICY:** The Audit Committee (the "Committee") is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes (NRS), District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District's financial reports, the system of internal controls including the internal audit plans and reports, and the independent auditor's reports within the CAFR.

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.

**ORGANIZATION:** The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

**Commented [MT1]:** Added this to make sure proper approval was included

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

**Commented [MT2]:** Added "with the approval of the Board of Trustees" to make more clear any money spent and anyone hired needs to be approved by the board.

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting
- Experience either preparing or auditing financial statements
- Experience with internal controls
- An understanding of the function of an audit committee

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.





**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.<sup>1</sup>
  
- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise This expertise could include:
  - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
  - Experience on governing board, either as committee or board member
  - Experience either preparing or auditing financial statements
  - Experience with internal controls
  - An understanding of the function of an audit committee
  - Receive 3 references
  
- At-Large Members will serve staggered two-year terms;
  - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
  - For each subsequent appointment the member will serve a two-year term.

Commented [MT3]: This is dependent on decision point 2.3

Commented [MT4]: These are two areas we need to clarify

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

<sup>1</sup> "To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee" Source: GFOA Best Practices, Audit Committee



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

**1.0 Independent auditor reports directly to the Audit Committee**

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

**2.0 Scope of the Committee's Authority and Responsibilities**

It is the responsibility of the Committee to provide independent review, oversight and feedback on:

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The CAFR

To fulfill these responsibilities, the Committee shall:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
  - 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
  - 2.2.2 Make recommendations on the scope of work.
  - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

- 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
- 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
- 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and inform the Nevada Department of Taxation. (NRS 354.624 item 3)
- 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).

**2.3 Facilitate the independent audit process.**

- 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
- 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
- 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
  - 2.3.3.1 Accounting Principles
  - 2.3.3.2 CAFR presentation
  - 2.3.3.3 Any significant changes in the selection or application of accounting principles
  - 2.3.3.4 Significant judgments made in the preparation of the CAFR and basic financial statements
  - 2.3.3.5 The effect of regulatory initiatives
  - 2.3.3.6 Off-balance sheet structures
  - 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor
  - 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses
- 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

- not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.
- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline
  - 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor
  - 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the CAFR to the Board of Trustees by the end of December.
- 2.4 Post External Audit Follow up
- 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any
  - 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter
- 2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.
- 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
  - 2.5.2 The Committee shall agree the Scope of Work
  - 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
  - 2.5.4 The external resource shall report findings to the Committee.
  - 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
  - 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.
- 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the CAFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.
- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for recommendation to the board of trustees
- 2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.
- 2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.

***NOTE: This is predicated upon approval of the current whistleblower policy and may require to be updated dependent upon BoT changes to the whistleblower policy***

- 2.9 Reports to Board of Trustees.
- 2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter

**3.0 Meetings**

Adopted May 6, 2020

7



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

- 3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy of the meeting minutes. Meeting minutes will be posted on the District website.
- 3.2 The committee will hold meetings up to twice per quarter and no less than four times per year unless immediate action is needed. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.
- 3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.
- 3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS xxx
- 3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.
- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial Report (CAFR) and the auditor's material written communications with the District

Commented [MT5]: Get NRS code



**Accounting, Auditing, and Financial Reporting  
Audit Committee Charter  
Policy 15.1.0**

**4.0 Annual Financial Risk Assessment and Risk Management.**

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.

3-9

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## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
General Manager

Josh Nelson  
General Counsel

**SUBJECT:** Review, discuss, and provide direction regarding updates to IVGID personnel, facility use, and contribution policies related to Dillon's Rule

**DATE:** December 8, 2021

---

### **I. RECOMMENDATION**

That the Board of Trustees review, discuss, and provide direction regarding updates to IVGID's personnel, facility use, and contribution policies related to Dillon's Rule.

### **II. BACKGROUND**

The Audit Committee requested a legal opinion responding to a community member's letter asking whether a number of IVGID expenditures and programs complied with Dillon's Rule. The General Counsel provided an opinion on these items at a series of Audit Committee meetings. Ultimately, the Audit Committee requested that the Board of Trustees consider hiring legal counsel to refine and/or create policies to ensure the District is in compliance with Dillon's Rule. The Board authorized a review of its personnel, facility use, and contribution policies at its September 2, 2021 meeting. This work was proposed to be accomplished in two phases: (1) an initial review and then workshop with the Board on potential changes and (2) preparing redlines based on Board feedback.

The General Counsel and Staff have completed an initial review of the current policies. For the personnel policies, the recommended changes will be handled at the staff level as they require updates to the General Manager-approved policies. Changes will include tightening language regarding employee reimbursements and employee recognition events. One policy-level issue that would benefit from Board direction would be whether to formalize a budget line item for employee recognition events. Staff will be including this in the budget discussion for further direction.



For the facility use and contribution policies, staff will be presenting the enclosed presentation to the Board for feedback and direction. While this project initially only involved reviewing Policy and Procedure No. 132/Resolution No. 1701 (Discounted Use of Non-Profits and Similar Groups), IVGID has three additional policies covering similar topics: (1) Policy and Procedure No. 110/Resolution No. 1493 (Community Relations Expenditures), (2) Policy and Procedure No. 115/Resolution No. 1527 (Use of Boardroom), and (3) Policy and Procedure No. 127/Resolution No. 1619 (Complimentary Use of Facilities). Copies of the four policies under discussion are enclosed for reference.

As set forth in the presentation, the Board's current policy on facility use and contribution comply with Dillon's Rule. However, three policies cover the same issue: free or discounted use of facilities. In addition, the policies have not been reviewed in a number of years and would benefit from an update.

Before preparing draft redlines, staff requests Board direction on the following policy-level questions:

1. Should the Board combine the various policies into one or more policies?
2. Should IVGID continue to provide free or discounted use of facilities going forward?
3. If yes, who should authorize/approve these uses?
4. For discounted use, how should fees be set? As an example, this could be a standard non-profit fee, standard discount, or a discretionary charge based on ability to pay/yield management.
5. Does the Board wish to permit monetary contributions to non-profits?
6. If yes, at what dollar amounts? Policy and Procedure No. 110/Resolution No. 1493 currently requires Board approval for contributions over \$1,000 and recommends contributions not exceed \$500. In addition, contributions can only be used when in kind support is not practical and cannot be merely a contributor to a fundraiser.
7. If yes, should the Board or staff approve the contribution?

### **III. FINANCIAL IMPACT AND BUDGET**

The previously authorized a scope of work with an estimated budget of up to \$8,745.

### **IV. ALTERNATIVES**

Below is an alternative to the recommended action:

1. Decline to move forward at this time with this project.

### **V. BUSINESS IMPACT**

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



# Dillon's Rule Policy Update

## Review of Policies on Donations and Use of IVGID Facilities by Third Parties



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ATTORNEYS AT LAW

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# Overview

- Dillon's Rule
- Existing Policies
- Areas for Board Direction
- Next Steps



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# Dillon's Rule

- Local government may only act as permitted by statute.
  - *State v. Swift*, 11 Nev. 128, 140 (1876)  
“Hence, a municipal corporation, in this state, is but the creature of the legislature, and derives all its powers, rights and franchises from legislative enactment or statutory implication.”



# Dillon's Rule

- NRS 318 is source of most statutory authorities for IVGID
- NRS 318.116 outlines potential powers of GID, including water, sewer, solid waste, and recreation.
  - Furnishing facilities includes furnishing services and operating those facilities. (NRS 318.100, .145)
  - Includes ability to impose rates and charges (NRS 318.197; see also NRS 318.160 [lease property])
  - Includes all “rights and powers necessary or incidental to or implied from the specific powers....” (NRS 318.015, .040)



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# Dillon's Rule

- NRS 318 does not include an authorization to make monetary donation or gift
- BUT, ability to rent or charge fees includes ability to impose different or lower rates/fees to third parties
- Ability to contract and provide recreational services includes ability to provide in kind support



# Existing Policies

- Policy and Procedure No. 132/Resolution 1701
  - Allows use of facilities by qualified non-profits at discounted rates
  - Consistent with Dillon's Rule as a different rate charged for use of a facility





# Existing Policies

- Policy and Procedure No. 110/Resolution 1493
  - Allows monetary contributions to community programs events in furtherance of an express IVGID purpose
  - Staff can approve \$1,000 or less; all others require Board approval
  - Closer call but consistent with Dillon's Rule as expenditure must further IVGID purpose in NRS 318



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# Existing Policies

- Policy and Procedure No. 115/Resolution 1527
  - Permits use of board room for public meetings and non-public meetings
  - Allows SCORE use of board room
  - Public meetings are not charged; non-public meetings are charged fee to cover staff time
  - Consistent with Dillon's Rule as a different rate charged for use of a facility



# Existing Policies

- Policy and Procedure No. 127/Resolution 1619
  - Permits complimentary use of recreational facilities if authorized by staff
  - Uses allowed include fundraisers, professional courtesies, trade-outs, promotions, and for dignitaries.
  - Consistent with Dillon's Rule as a different rate charged for use of a facility



# Existing Policies

## Conclusions:

- Existing policies are consistent with Dillon's Rule
- However, multiple policies cover same or similar issues
- Some policies are outdated (i.e., monetary contributions)



# Areas for Board Direction

- Should we combine the various policies into one or more policies?
  - Staff recommendation: Streamline policies where we can (i.e., two policies: use of facilities and contributions)
- Should the District continue to provide free or discounted use of facilities going forward?
  - Staff recommendation: Yes, within limits set by policy
- If yes, who should authorize/approve?
  - Options: Always Board, Always Staff, Board/Staff depending on amount
  - Staff recommendation: Board/Staff depending on amount with exceptions



# Areas for Board Direction

- How should fees be set?
  - Options: Standard fee, Standard discount, Discretionary/Yield management, Other
  - Staff recommendation: Standard fee at each venue with a floor based on additional operational costs (as part of budget discussion)
- Does the Board wish to permit monetary contributions to non-profits?
- If yes, at what limits?
- If yes, who approves?
  - Options: Always Board, Board/Staff depending on amount, Always Staff



# Next Steps

- Receive Board direction
- Prepare revised policies for Board consideration at its January meeting
- Revise as necessary



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## Policy and Procedure Resolution No. 132 Resolution No. 1701

### USE OF IVGID FACILITIES BY QUALIFIED LOCAL NON-PROFIT, VOLUNTEER ORGANIZATION, NATIONAL ORGANIZATION WITH A LOCAL CHAPTER, OR ACTIVITY BASED IN OR BENEFITTING INCLINE VILLAGE/CRYSTAL BAY, NORTH TAHOE REGION, GOVERNMENT AGENCY, OR A LOCAL SCHOOL, THAT ADMINISTERS AND CONDUCTS THE ACTIVITY THEMSELVES

**WHEREAS**, the Incline Village General Improvement District (IVGID) receives requests for activities at its facilities by local non-profit, volunteer organization, national organization with a local chapter, or activity based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves; and

**WHEREAS**, it is necessary to establish policies governing the activities that may take place at IVGID's facilities, to guide staff in administering a consistent policy throughout IVGID;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Incline Village General Improvement District that activities that fit within the following criteria will be allowed, upon approval by the appropriate level of management up to and including the Board of Trustees.

#### POLICY AND PROCEDURE STEP 1 APPLICABLE TO ALL ACTIVITIES

1. The sponsor must be a qualified local non-profit, volunteer organization, national organization with a local chapter, or activity (as outlined later in this document) based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves.
2. Request will be considered on a first-come, first-served basis and use of District facilities will be evaluated on a venue by venue basis balancing capacity and the resident's needs as the key criteria. All requests will be made to the applicable District Venue Manager.
3. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business.
4. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up and through the day of the event. This person must be someone who is in attendance at all times the day of the event.
5. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.





## Policy and Procedure Resolution No. 132 Resolution No. 1701

6. When applicable, the sponsor must provide insurance, list IVGID as an additional insured (when applicable) and any other paperwork required by the District Risk Manager.
7. The sponsor of the activity will agree to indemnify and hold the District harmless from any claims arising out of the activity.
8. The profits derived from the activity must materially benefit the community of Incline Village/Crystal Bay, and be used within the North Tahoe Basin for the length of their useful life.
9. A signed contract and applicable paperwork are to be executed not less than thirty (30) days prior to the event. If the event is cancelled within 30 days of the event, the deposit may be forfeited.
10. Qualified, non-profit, volunteer organization or activity requests are to be ranked and evaluated in accordance with the Internal Revenue Service (IRS) Code as follows:
  - a. IRS Code 501(c) (3), tax-exempt organizations. The organization description must fit one of the following: Charitable, religious, educational, scientific, literary, and testing for Public Safety, foster national or international amateur sports, or prevention of cruelty to children or animals.
  - b. Other tax-exempt IRS Code 501 (c) organizations, such as Civic Leagues, Social Welfare Organizations, Labor, Agricultural, and Horticultural organization, Business Leagues, Veterans' Organization, and Chamber of Commerce.
11. In all cases, an IRS letter of determination is to be provided to the District (or on file with the District) as documentation of status. The letter of determination shall be provided at the time of request.
12. All events, as a minimum, will be charged a \$50 Administrative charge which is to cover the required paperwork, etc.
13. The attached application is required for each event and is herewith incorporated and made effective as of July 1, 2013.
14. During the budget cycle, the Board of Trustees approves the District's Key Rates which include the rack rate for each District venue. This is the guiding document for each District Venue Manager to make their discounting decision, using yield management, for each event/venue.
15. Within sixty (60) days of the conclusion of the activity, the sponsoring organization must submit a financial statement to the District Venue Manager, giving details of income and expenses for the activity and expected contributions to the beneficiary(ies). If sponsor



## Policy and Procedure Resolution No. 132 Resolution No. 1701

does not provide an activity financial statement within the stated timeframes, they will not be allowed to hold another activity at District facilities for one year.

16. A report, for Fiscal Year 2013/2014, shall be provided to the Board of Trustees no later than September 30, 2014.

### POLICY AND PROCEDURE STEP 2 APPLICABLE SPECIFIC REQUIREMENT FOR EACH OF THE DISTRICT VENUES

#### GOLF VENUES

1. The sponsor must apply in advance, in writing, to the District Venue Manager. The following is to be included in the request:
  - a. Details of the activity (including, but not limited to, proposed date of activity, proposed venue, etc.)
  - b. Projected finances and how funds are to be distributed
  - c. Beneficiary of the event (who is it and where do they reside)
  - d. Geographical area served
  - e. IRS Letter of Determination
2. Availability of Golf Courses
  - a. Golf activities: It is strongly recommended that charity tournaments be held prior to June 15 and after September 15 on the Championship Course.
  - b. Golf activities: It is strongly recommended that charity tournaments be held prior to July 1 and after September 15 on the Mountain Course.
  - c. Should a charity tournament desire a date before or after those listed in a. or b. above, it is the representative's responsibility to discuss their desire with the District Venue Manager who will make the determination.
3. Charges To Use Each Golf Course
  - a. Golf activities will be charged on the Championship Golf Course as determined during the annual budget process.
  - b. The Mountain Golf Course will be offered as determined during the annual budget process.
4. Event organizers shall be encouraged to plan golf activities on Mondays through Thursdays in the afternoon.



## Policy and Procedure Resolution No. 132 Resolution No. 1701

5. If the activity is cancelled ninety (90) days prior to the scheduled activity, the group will forfeit their deposit fee.

### CHATEAU AND ASPEN GROVE VENUES

The following shall apply in addition to Policy and Procedure Step 1. listed above. The full rack rate prices in place is the basis for the non-profit discounting as outlined below for high season and low season (Blackout dates apply to high season dates). The Chateau and Aspen Grove Facilities, discounts to non profits will be set each year during the budget process.

At the discretion of the Chateau and Aspen Grove sales team, with the approval of the Sales Manager and/or the Director of Finance, Accounting and Risk Management greater discounting or a further advanced reservation can occur if the following conditions exist:

- (a) The date being requested is unsold; **and**
- (b) the likelihood of selling the date is quickly diminishing; **and**
- (c) the activity will engage in other District ancillary revenue producing areas such as catering and golf outings during the activity.

High and Low season and Midweek dates are defined as follows:

High Season dates are May through October and December

- Mid-week (Monday through Thursday) may be reserved up to 3 months prior to the requested date
- Friday and Sunday may be reserved up to 2 months prior to the requested date

Low Season dates January through April and November

- Mid-week (Monday through Thursday) may be reserved up to 6 months prior to the requested date
- Friday, Sunday and Holidays may be reserved up to 2 months prior to the requested date

Blackout Dates are High Season dates Friday through Sunday that are charged at the full rack rate. Discounting may be available at the discretion of the District General Manager

Saturdays and Holidays may be made available at the discretion of the District General Manager.

### DIAMOND PEAK SKI RESORT (EXCLUDING SNOWFLAKE LODGE)

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Diamond Peak Ski Resort for activities will be at the discretion of the Venue Manager. The time of the year, capacity and the availability of Diamond Peak resort and its facilities will be factors for consideration for discounting.



**Policy and Procedure Resolution No. 132  
Resolution No. 1701**

Snowflake Lodge, whose use is already limited by a Tahoe Regional Planning Agency use permit, is excluded from this resolution.

**PARKS AND RECREATION VENUES (EXCLUDING BEACHES)**

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Parks, Recreation Center, and Tennis Courts for activities will be at the discretion of the Venue Manager. The time of the year, capacity and availability of recreational facilities will be factors for consideration for discounting.


**ALL BEACHES**

All of the beaches within the Incline Village General Improvement District have restricted access and are available for the exclusive use of the Incline Village property owners. On a case by case basis, uses of the beaches by a qualified, non-profit, volunteer organization or activity based in Incline Village will be directed, for possible consideration, to the District Venue Manager.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of Policy and Procedure Resolution No. 132, Resolution No. 1701, as amended at a regular meeting of the Board of Trustees of the Incline Village General Improvement District on the 10th day of July, 2013, by the following vote:

AYES, and in favor thereof, Trustees:	Trustees Joe Wolfe, Bill Devine, Bruce Simonian, Jim Smith and Jim Hammerel
NOES, Trustees:	None
ABSENT, Trustees:	None

  
\_\_\_\_\_  
Jim Smith, Secretary

POLICY AND PROCEDURE RESOLUTION NO. 132, RESOLUTION NO. 1701  
As amended April 12, 2000  
As amended April 30, 2003  
As amended May 15, 2003  
As amended February 25, 2004  
As amended October 11, 2006  
As amended June 27, 2007  
As amended July 10, 2013



POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
APPLICATION

Organization Name:

Contact Name:

Address (Mailing):

City, State & Zip Code:

E-Mail Address:

Telephone Number:

EIN#/Taxpayer ID#:

Venue/Location:

Date(s) of Event:

Time Range:

Qualify as a 501(c)3  Yes  No  
OR

Qualify as a Non-Profit  Yes  No  
OR

Volunteer Organization  Yes  No

← If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Service Objective and Beneficiaries:

Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No

Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No

Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No

Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested:  
(Based on Board approved Key Rates)

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event:  
(\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date: \_\_\_\_\_

Administrative Concurrence: \_\_\_\_\_  
(General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager

RESOLUTION NO. 1493

Policy Statement

COMMUNITY RELATIONS EXPENDITURES  
Incline Village General Improvement District

WHEREAS, IVGID is from time to time called upon to financially participate in certain community programs and events; and

WHEREAS, it is not practical to schedule consideration of each such participation before the Board of Trustees; and

WHEREAS, it is necessary for the Board to establish policy guidelines and oversight procedures, if such participation is to be arranged by staff; and

WHEREAS, the goals of IVGID in establishing this policy statement are to ensure proper and frugal expenditure of public dollars, while recognizing IVGID's obligations within the Incline Village-Crystal Bay community.

NOW, THEREFORE BE IT RESOLVED by the Board of Trustees of the Incline Village General Improvement District that the procedure for IVGID cash participation in community programs and events shall be as follows:

1. Written request by sponsoring organization submitted to the General Manager.
2. Memorandum from General Manager to Board of Trustees, together with a copy of the written request, indicating staff's intended action on the request.
3. If no Trustee objects or requests further consideration of the matter within one week of issuance of the memorandum, staff's intended action shall become final.
4. If any Trustee objects or requests further consideration of the matter within one week, IVGID's participation in the event shall not occur until authorized by the Board of Trustees at a regular public meeting.

BE IT FURTHER RESOLVED that the following criteria shall be applied by staff in determining IVGID's participation in the program or event:

1. Must be related to a purpose authorized by NRS Chapter 318, and delegated to IVGID thereunder.

2. Must be sponsored by a local non-profit group.
3. Must be a one-time event, activity, or program, and not involve any ongoing financial commitment.
4. IVGID's participation must be unique, and not merely a contributor to a community fund-raising drive.
5. There must be no practical opportunities for IVGID participation through in-kind services, in lieu of cash.
6. Cash expenditure for any one event shall not exceed \$1,000 without action by the Board of Trustees, and in general should be kept under \$500.
7. Total expenditures for any fiscal year must be kept within the budget for such activities established by the Board of Trustees.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 30th day of May, 1985.

AYES, and in favor thereof, Trustees:

Pam Wight, Jane Maxfield, Greg McKay,  
Bobbie Gang, Bob Wolf

NOES, Trustees: None

ABSENT, Trustees: None

  
Secretary

Resolution No. 1527

**USE OF BOARDROOM**  
**Incline Village General Improvement District**

WHEREAS, it is desirable to have a policy governing use of the IVGID Boardroom; and

WHEREAS, the primary use of the Boardroom is for the conduct of IVGID business; and

WHEREAS, a secondary use of the Boardroom is for the conduct of other public meetings of interest to the local community;

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT** that the following policy regarding use of the IVGID Boardroom is hereby established:

1. Upon approval of the General Manager, non-IVGID public meetings may be scheduled for use of the Board Room, provided that they do not conflict with the conduct of IVGID business.
2. Upon approval of the General Manager, non-IVGID meetings which are not open to the general public may be scheduled for use of the Boardroom, provided that they shall not occur during IVGID office hours or at any other time which may conflict with IVGID business or public meetings, and provided that IVGID representatives are available to staff the building during the period of such use.
3. The local chapter of the Service Corps of Retired Executives (SCORE) shall be allowed to continue their present regular use of the Boardroom, as shall the Incline Village-Crystal Bay Advisory Board and the Incline Village-Crystal Bay Visitors and Convention Bureau.
4. Use of the Boardroom for regular meetings (semi-annually or more frequently) of any non-IVGID group, other than those identified in paragraph 3, shall require the prior approval of the Board of Trustees.

BE IT FURTHER **RESOLVED** that the following fees shall be charged for use of the IVGID Boardroom:

1. No fee shall be charged for an IVGID event, or any other public meeting.



2. Sponsors of meetings which are not open to the general public shall be charged a fee which covers the cost of staffing the building for the period of use, if any.

RESOLVED this 12th day of February, 1987.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 12th day of February, 1987, by the following vote:

AYES, and in favor thereof, Trustees: Bobbie Gang, John Lillie, Jane Maxfield, Greg McKay, Pam Wight

NOES, Trustees: None

ABSENT, Trustees: None

  
Secretary

Resolution No. 1619

**COMPLIMENTARY RECREATION PRIVILEGES  
Incline Village General Improvement District**

**WHEREAS**, IVGID operates golf, ski, tennis, beach, and other recreational facilities; and

**WHEREAS**, it is customary for the operator of such facilities to occasionally provide complimentary use of the facilities by certain persons; and

**WHEREAS**, prudent use of complimentary privileges can assist the promotion of the facilities, which promotion is vital to minimizing taxpayer subsidies; and

**WHEREAS**, donation of complimentary privileges has proven to be an effective means to assist local community groups and worthwhile causes; and

**WHEREAS**, it is important that Complimentary privileges be granted on a controlled and equitable basis; and

**WHEREAS**, it is thus necessary and prudent to establish guidelines about complimentary privileges.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**, that the policy statement attached hereto is hereby adopted, and

**BE IT FURTHER RESOLVED** that it shall take effect on the First Day of November, 1991.

**RESOLVED** this 11th day of July, 1991.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 11th day of July, 1991, by the following vote:

AYES, and in favor thereof, Trustees: John Bevel,  
Bennie Ferrari, Joe Marson, Cliff McGough, Bob Wolf

NOES, Trustees: None

ABSENT, Trustees: None

  
Secretary

Policy statement

**COMPLIMENTARY RECREATION PRIVILEGES  
Incline Village General Improvement District**

**Purpose.** The purpose of this policy statement is to establish guidelines for providing access to IVGID recreation facilities and programs to certain persons without the customary charges that would apply to such access.

**Policy.** All persons which use an IVGID recreational facility or program for which a fee is charged shall pay that fee, unless exempted under this policy or other written policies.

**Authority.** The General Manager and department head in charge of each recreational facility or program shall have the authority to waive facility or program charges to a specific person or group of people, to the extent and only to the extent provided herein. The department head may delegate authority to waive fees to no more than two subordinates.

**General Guidelines.** Persons exercising authority to waive fees under this policy statement are encouraged to use prudent discretion. The fact that a particular situation may qualify for a waiver does not mean that a waiver must be given. This policy is intended to provide the outer boundaries for waiving fees, and persons acting under it may establish more restrictive guidelines or interpretations if circumstances warrant it or if they consider it wise to do **so**.

All waivers must be based upon a justifiable business reason as provided in this policy statement. Waivers are to be used sparingly, when necessary to further IVGID goals and to support community programs. Waivers are a form of expenditure of public resources and should be subjected to the same scrutiny as any other public expenditure. Except as permitted under written IVGID or departmental personnel policies, a personal or familial relationship is not sufficient grounds to waive a fee. In borderline cases, the following rule applies: "when in doubt, don't."

**Specific Guidelines.** The following circumstances may be a justifiable business reason for waiving a fee:

1. **Fund Raiser.** Contribution of a recreational privilege or privileges to a fund-raising program or event sponsored by a local non-profit organization. This may also include contributing the use of a facility, other than a rental facility, for a fund-raising event.

July 11, 1991

2. **Professional Courtesy.** Use of a facility or program by an employee or owner of another, similar recreational facility, or by a competitive athlete, under a mutual understanding or agreement or when it is general industry practice to waive fees for such persons. "General industry practice" is defined as at least half of similar facilities would also waive the fee under the same circumstances.
3. **Trade-Out.** Exchange of recreational privileges for goods or services acquired by IVGID of equal or superior value. Such goods or services must be ones which IVGID would have purchased with cash, in the absence of the trade arrangement. All trade agreements must be in writing and executed by both parties.
4. **Promotion.** Use of free recreational privileges to promote paid use of recreational facilities and programs by others. Examples of promotional use include familiarization tours, publicity events, and privileges provided to obtain media exposure. Promotional use may include provision of recreation privileges to media personnel or persons in a position to refer paid business to the recreational facility.
5. **Dignitary.** Occasional use of recreational facilities or programs by officials of other public agencies, representatives of entities with which IVGID conducts business, or in relation to a public ceremony or event.

**Records.** All waivers of fees under this policy shall be in writing and shall be approved by a person having the authority to do so. Each waiver shall identify one of the qualifying categories listed in this policy and shall identify the number and dollar value of the privileges granted.

**Interdepartmental use.** This policy does not prohibit use of recreational privileges on an interdepartmental basis, provided that the use otherwise meets the terms of this policy. An example of interdepartmental use involves a trade-out under which ski privileges are traded in exchange for goods and services benefiting the utility department.

**Pricing and Promotional Programs.** This policy does not apply to pricing or promotional programs, that are not specific to a single person or small group of persons and are generally available to the public or categories of the public. These programs might include various forms of discounts, two-for-one offers, free admission on a special day, or other programs. Where such programs are offered, they are not considered a waiver of fees under this policy.

**Refunds.** This policy does not apply to the refunding of fees when recreation privileges were paid for but not received, not fully received, or not delivered in an acceptable manner. Where such refunds are provided, they are not considered a waiver of fees under this policy.

**Other Policies.** This policy does not modify or restrict the terms of other policies that may affect recreation privileges, including those pertaining to personnel, facility use, and other matters. This policy does not restrict the prerogative of the Board of Trustees to take action to provide recreational privileges beyond the scope of this policy, such as the granting of lifetime "gold card" privileges.

Lake Tahoe Fire Protection District spoke in support of the access easement from a life safety and emergency access standpoint.

Jerry Smith, Property Manager for Bitterbrush I and a Board member of the North Lake Tahoe Fire Protection District described recent approvals the project received from the Washoe County Commission, and noted he shares the concern of the Fire District on ingress and egress. Mr. Smith stated that the project should be stopped or the second driveway should be built.

Tom Smith stated the Fire District is on record as opposing the project, but they are mainly looking at life safety.

Director of Engineering Dan St. John stated it is very clear that Bitterbrush has the right to continue to develop, as they have building permits on all 185 units.

Ski Resort Manager Eric Severance stated that from the ski management point of view he has extreme concerns on safety issues when the ski resort is operating in the winter, and he would not want to accept the risk of cars entering Ski Way at that point in the road.

It was the consensus of the Board that staff notify the developer that before the Board will consider an application for an easement, the issues outlined in Director of Engineering Dan St. John's memorandum of June 2, 1993, have to be addressed, along with any other concerns that may arise.

#### **H.8 FOOD AND BEVERAGE OPERATION**

General Manager Hunt reviewed the results of past surveys regarding customer satisfaction with the IVGID-operated food and beverage concessions, and displayed a chart of the ten-year financial performance of IVGID's food and beverage operation, comparing in-house operation to contracted operation.

Director of Finance and Administration Pat Finnigan discussed the effect a food and beverage lease would have on IVGID's recreation bonds, and concluded that leasing the food and beverage operations probably would not be likely to affect IVGID's current bond indebtedness, but private business use of the Chateau may cause any borrowing for Chateau improvements to be on a taxable basis, which would increase IVGID's debt service costs.

It was the consensus of the Board that staff should solicit letters of interest in IVGID's food and beverage operations, providing the figures on IVGID's in-house operation and indicating that IVGID would expect to receive the same rate of return from a contract. The Board concurred that national companies should also be contacted.

#### **H.7 MISCELLANEOUS STAFF AND RECREATION PRIVILEGE ISSUES**

Trustee Brosten moved that paragraph 3 of Policy Resolution No. 127, "Complimentary Recreation Privileges," be amended as follows:

3. **Trade-Out.** Exchange of recreational privileges for goods or services acquired by IVGID of equal or superior value. Such goods or services must be ones which IVGID would have purchased with cash, in the absence of the trade arrangement.

All trade agreements must be in writing and executed by both parties. *Goods or services acquired in trade must be placed in final use by IVGID and may not be distributed to employees or otherwise used in conjunction with an employee event or employee recognition.*

The motion was seconded by Trustee McGough and unanimously carried.

Ski Resort Manager Eric Severance asked that the Board not abolish staff's ability to solicit prizes for employee events, as it is a very functional tool to motivate employees. Mr. Severance suggested that procedures and a documentation process be developed for solicitations.

It was the consensus of the Board that staff and general counsel should prepare guidelines to be used when soliciting items or services for distribution to employees or for use in conjunction with an employee event or employee recognition, and that General Counsel Manoukian should submit it to the District Attorney's office for informal comment prior to the Board's consideration of the guidelines.

Trustee Dimick stated he did not have a problem with the end of the year ski celebration because the participants paid a reasonable amount of the cost of the party; he stated that parties should be paid for by the participants.

Chairman Ferrari noted that there is money in the budget for these types of parties, and he thinks it is important to maintain the morale and spirit of the employees, particularly to encourage part-time people to return.

The Board asked that they be informed when these types of events are scheduled.

Trustee Sullivan suggested that off-site retreats be held closer to home in the future. General Manager Hunt stated that it would be difficult to reduce costs any lower for these workshops and still hold them, and the staff will continue to try to keep costs for workshops as low as possible.

#### **I. ADJOURNMENT**

The meeting was adjourned at 1:58 p.m.

  
Secretary

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra S. Winqest  
District General Manager

**FROM:** Susan Herron, CMC  
District Clerk

**SUBJECT:** Election of Board of Trustees Officers for the 2022 Term –  
Effective January 1, 2022

**DATE:** December 1, 2021

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In accordance with IVGID's Policy 3.1.0, Section 0.8 as follows:

**0.8 Officers of the Board.** As the first item of General Business at the first meeting of the calendar year, the Board of Trustees shall elect a Chair, Vice Chair, Treasurer, and Secretary. Each will begin their term immediately after the election and to assume their role for the duration of the meeting continuing until the next election.

According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee.

Should a vacancy occur, the Board of Trustees shall follow NRS 318.090(5) to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website.

District Clerk Susan Herron will conduct the elections of officers and the term of the elected officers will be January 1, 2022 through December 31, 2022.

District Clerk Herron will open the agenda item by stating that the nominations for officers of the Board is now open and that she would like to begin with the position of Board Chair. Nomination(s) from the Board members will be taken and it is acceptable for a Board member to nominate themselves to an officer position. It is also acceptable for a Board member to nominate a slate of officers. Once all nomination(s) are made, District Clerk Herron will close the nomination(s) and call for a vote on each nomination(s). This process is repeated for each officer position. The exception would be if a slate of officers is nominated.



## MINUTES

### **REGULAR MEETING OF NOVEMBER 3, 2021**

#### **Incline Village General Improvement District**

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Vice Chairman Matthew Dent on Wednesday, November 3, 2021 at 6:00 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, NV.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Tim Callicrate (absent), Matthew Dent, Sara Schmitz, Michaela Tonking and Kendra Wong.

Members of Staff present were Director of Finance Paul Navazio, and District General Counsel Joshua Nelson.

#### **C. INITIAL PUBLIC COMMENTS\***

Judith Miller asked what has happened with OpenGov? We had it up and running for 3 or 4 years and she understands we are changing our charts of accounts so perhaps that is why it is not up so she would appreciate if we could an update on why that isn't available to the public. She read the General Manager's Golf Advisory Committee report and it appears they are more focused on the cost of the course which is not the point at all. Rather they should be focused on the loss and the rest of the community subsidizes them. This Committee needs to look at ways to reduce the subsidy. In reviewing the Audit Committee charter, she would say that they have done more than anything else in the 14 years she has lived here so please don't do anything to reduce their scope of work. They have worked on many policies and do make very careful decisions as well as keep the public involved. To have the help of Mr. Dobler and Mr. Tulloch is something that shouldn't be thrown away. Sometimes we look at ways to cut costs – we have had a lot of problems with purchasing. The District needs a professional purchasing person and we need an internal auditor who rotates and is not focused on the entire District rather is focused on one function in a year. The Audit Committee does a great job and they have so much value so please continue to support the Audit Committee.

Aaron Katz said he has some written statements to be attached to the meeting minutes. Golf cart replacements – Trustee Dent asked how is it that it can cost us

\$80K to maintain the current fleet. It is because of lies. He asked for records and now he has most of them. Staff represented that batteries cost \$365 well that was for Trojan batteries and we can get Eveready batteries at \$165 each. Second item is cart path replacement project. You have a breached contract and Staff asserts that they can modify the contract; they have no authority to do so. Staff represents substitution of materials, can't do unless Lumos recommends. He has asked for a variety of documents – there are none. Asked for the change order, there is no change order. No reduction of material costs.

Cliff Dobler read from his submitted written statement which is attached hereto.

Steve Dolan said sorry to go against the grain but that he thought it should be put into perspective that our new Board of Trustees, General Manager, and upper level Staff have changed the dynamic in town. 4 years ago, we had a record winter and it caused some poles to get close to the lake. It was a very dangerous situation for a variety of activities. He called in and all of the Board are aware of the email he sent. Trustee Schmitz went out and verified the problem. District General Manager Winquest followed up and the very dangerous situation got corrected and he wanted to say thank you as he appreciates it.

Dick Warren said he got a kick out of reading Aaron Katz's emails of October 22nd, October 20<sup>th</sup> & October 11<sup>th</sup> regarding the Championship Golf Course Cart Fleet. He did a great job demolishing the erroneous assumption that IVGID Management actually knows what they are doing. The sad thing is that collectively the Trustees never respond to Aaron's assertions, and why is that? Is it because Aaron is off-base? If that's the case, then when will the Board call out Aaron? But maybe Aaron is right and the Board has no rebuttal, and if he is right, why in the hell does the Board just sit there and do nothing? But maybe the Board is getting ready to deal with the many incompetencies of IVGID. He was pleasantly surprised to see General Business Item 1.2 – Review, discuss and possible approval of format, structure, and contents of Board packets requested by Trustee Schmitz. And under Item V. Alternatives, there is the statement "Identify cost benefit analysis related to the potential for OUTSOURCING"!!! A Trustee has used the word "outsource"! This is huge, that maybe, just maybe, the Board might consider outsourcing instead of another failed attempt by IVGID Management to do anything. He always thought outsourcing was a 4 letter word because no Trustee would ever utter said word at a Board meeting. But he is sure this will be an uphill struggle to get it approved. Trustees Wong and Tonking never met an IVGID proposal they didn't like because IVGID has the finest Staff in the World! And the tendency today by Trustees like Wong and Tonking is to smear any alternative to Staff doing Projects by the "Harassment Label". We have already seen it in references to a member of the Audit Committee challenging what IVGID Management does, and so

apparently if one challenges IVGID Results based on facts, that makes for a charge of “Harassment”. And so if suggestions are made to consider “Outsourcing”, then “I love IVGID Staff” Trustees like Wong and Tonking will scream harassment...Wong might even throw in the charge of racism & sexism....who knows? But to require IVGID Management to consider Outsourcing as an alternative on every Project is brilliant, and deserves serious consideration. Way to go Trustee Schmitz! He applauds Trustee Schmitz in bringing this to the forefront, outsourcing as a viable alternative to “in-house thinking” could really improve the efficiencies and effectiveness of IVGID. And if for no other reason, outsourcing would definitely shrink the number of emails initiated by Aaron. Thank you.

**D. APPROVAL OF AGENDA (for possible action)**

Vice Chairman Dent said that Board Chairman Callicrate wanted to weigh in on General Business Item I.2. but we will work them and see where we get; the agenda is approved as submitted.

**E. DISTRICT GENERAL MANAGER UPDATE (for possible action)**

District General Manager Winquest went over the submitted report and noted that the Burnt Cedar pool decking pour will not occur this year and that it will not impact the schedule. In response to the public comment regarding the General Manager’s Golf Advisory Committee – they are looking at items such as the Global Golf report and how do we open additional tee times as well as the overall financial results that Director of Finance Navazio provided, to the committee. Further, he is planning to have two members of the committee report back to the Board at its next meeting on November 11, 2021. The popular report was included in the District General Manager’s report along with the definitions and there is a reference to Recommendation 14 from Raftelis and that is on page 9. Trustee Schmitz said she has comments – would you like to comment on where we are with the Mountain Golf course cart contract and project? District General Manager Winquest said Staff has had meetings with Lumos and F.W. Carson in order to allow them the ability to provide feedback. The plan, right now, is to have an item on next week’s meeting agenda and they will provide a report to explain and an updated report. Trustee Schmitz asked if it was the District General Manager’s understanding that no payments have been made? District General Manager Winquest said that is correct. Trustee Schmitz said on agenda packet page 4, Director of Finance Navazio provided an updated schedule on internal controls and in light of what has happened with the Mountain Golf Course cart path, and in reference to Moss Adams, Recommendation 1, are there any details that the Board of Trustees might be interested in at a future meeting? She was reviewing Practice

13.2 and noted that there has been a lot of talking about change orders, authority, what constitutes a change order, and she thought perhaps that with our new Project Manager, that it is time we dust off Policy 13.1 and read it over as it might be an opportunity to review it and bring some forward some recommendations – this is something she would suggest. Trustee Schmitz then asked when is the General Manager’s Ordinance 7 Committee going to bring forward their recommendations? District General Manager Winquest said, on internal controls, he will include that in the District General Manager’s report; Staff has been talking about the Moss Adams report and will bring back our action plan, same thing with Policies 13.1 and 13.2, Staff is in the process of updating a lot of things with contracts with District General Counsel soon to provide a high level training, we are working with Washoe County Contracts Management and seeing what they do, are evaluating the need for such a position, and having a discussion about tightening up how we handle contracts. Our Project Manager is reviewing our specifications and once everything is wrapped up, we will be bringing that to the Board. Staff has identified it as an area of improvement and are making it a huge priority. On Ordinance 7, he has been spending time on other things, getting a lot of public records requests which have been taking a lot of time, and so it has been slowed it down because of outside counsel; the goal is to have it done by the end of the month. As we transition to Zoom meetings, it might be easier. District General Counsel Nelson suggested providing an update on legal counsel. District General Manager Winquest said we have working on getting proposals and the deadline is tomorrow; we will let the Board know what our response is. Trustee Schmitz asked if we have a target completion date for the restrooms. District General Manager Winquest said he knows it is delayed due to materials and that the team is working diligently on the project. Trustee Schmitz said, and this is related to public comment and related to the presentation of Utility Fund, the objective was to have complete transparency as to what we have with the exclusion of the Effluent Pipeline Project, is still included. We are embarking on a utility rate study so it is important to understand that the \$14 or \$15 million is not truly restricted, from a Board perspective, as we have designated them for that project. Staff missed the mark on that analysis and it is important for anyone doing the utility rate study. District General Manager Winquest said we do take your comments seriously and he has had conversations with other Trustees. He brought forward the \$9.6 million restriction, he knows that there have been conversations about it not being in the unrestricted, and we are letting the auditors work through that. He can assure you that Staff is well aware that the money is for the Effluent Pipeline project. It is unfortunate on the present condition and we will be getting a report from Mr. Koorn at the next meeting and that there were slides in the presentation that was given without that funds. Director of Finance Navazio said you will be receiving an initial presentation and he is hopeful and confident that the consultant is well aware of the restriction of those funds and it is an important point

for the future health of the Utility Fund. Trustee Schmitz said that there were a number of things, capital improvement report is one of them that jumped at her today, agenda packet page 10, shows that the Chateau carpet was paid for and the CIP project carpet, had no budget, no variance and no status and have some discrepancies that need to be cleaned up. Vice Chairman Dent asked that Trustee Schmitz work with Director of Finance Navazio to get those cleaned up.

**F. REVIEW OF THE LONG RANGE CALENDAR (for possible action)**

Vice Chairman Dent asked about Policy 13.1 and Practice 13.2. Trustee Schmitz said it is the practice that goes through the steps. Director of Finance Navazio said that it is area for cleanup and that there are items that are a focus of Moss Adams third task. We have a draft report and there is a merger with other items. District General Manager Winquest said that on December 8, Staff plans to bring forward the golf course wrap up and that Staff may push out the key rates because we do need to have the Board discuss the pricing policy. We can't wait as long as we did last year and we hope to have that pricing in front of the Board in January. He has reached out to the Board about how we continue with these meetings. His recommendation was to transition these meetings back to Zoom, which is not what we want, however this was not an easy meeting to put on. We will continue on with Zoom meetings or we will set up the agendas where we can transition to Zoom meetings as we couldn't do that tonight; next week, the meeting will be a Zoom meeting. On December 8, Staff still plans to bring the Community Services Master Plan to the Board as we have completed several projects and we need to provide that update and make sure the top tier projects are still important to the Board. He will also be discussing two donor funded projects. Trustee Schmitz said she would like to request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives as we need to have a strategy and approach on who responds – come up with a consensus by the Board on who responds. Another item is retention of special legal counsel for construction contracts – a Staff member suggested this and she would like to review and discuss as a Board and decide how to move forward. District General Manager Winquest said Staff will add it to the parking lot.

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

**G.1. Treasurers Report (for possible action)**

**G.1.A. Payment of Bills (for possible action) (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments**

*made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy) (Requesting Trustee: Treasurer Michaela Tonking)*

Treasurer Tonking said that there are no big updates however she does have an update on internal controls. Went through and looked at some of them at our last meeting and there was an update from the District General Manager about where we stand with Moss Adams and once it is done, we will review them. There was one large payment to CORE West which is for the Burnt Cedar pool. She is working on looking at the bills to ensure we aren't making late payments. At the end of December, she is going to do an analysis and then hopefully report back in January on procurement carts. As to additional details on these checks, she will work with the Director of Finance on that topic.

**G.2. A legislative advocacy verbal report presented by Eddie Ableser, Tri-Strategies**

Eddie Ableser gave a verbal report with the following highlights:

- ✓ Looking at the ARPA funds – rules, etc.
- ✓ Communicated quite a bit with State and local agencies regarding the Effluent Pipeline and pond lining projects.
- ✓ There has been speculation about a special session however it has been ruled that the Interim Finance Committee can make decisions that the entire Legislature doesn't need to approve.
- ✓ Talking to key legislators about those two projects and that he knows that Staff did submit and have called attention to those submittals.
- ✓ Also working with Washoe County and making them aware of these two projects.
- ✓ Thinks that the projects meet the submission requirements and they have met with four Commissioners and noted that Commissioner Hill has been actively involved. We know that Washoe County has heard us by a communication that we got from Washoe County.
- ✓ Have made some further connections and set up a meeting with NDEP, etc.

- ✓ Nevada Main Street program – very excited about that and have made that connection; they understand the value to the community.
- ✓ Special Session, on November 15, will be limited to redistricting.

There were no questions asked by the Board and Vice Chairman Dent wanted to know if Mr. Ableser needed any direction? Mr. Ableser said his team will keep you updated daily during special session and that his team and the IVGID team are meeting regularly. Staff is doing a phenomenal job in getting the information through the portal and that he appreciates the District General Manager's guidance.

**G.3. Review and discuss the proposed budget timeline as presented by Director of Finance Paul Navazio**

Director of Finance Navazio went over the submitted materials. Vice Chairman Dent said it looks like we would be moving a little earlier than in the past, thinks it could happen a little quicker, would like to speed up the process a little bit, any areas where we can combine things, and that is what we should do as he thinks we can get through it a little quicker because he does like getting to the discussion on the Recreation Fee earlier in the process. Director of Finance Navazio said one of the next steps would be for us, there is some room to accelerate, and we would like to leave some space so Staff will work with the Board on dates. Vice Chairman Dent said if we can get through it a little quicker and we can breathe in May, that would be awesome.

Vice Chairman Dent called for a break at 7:09 p.m. and the Board reconvened at 7:15 p.m.

**H. CONSENT CALENDAR (for possible action)**

There were no items on the Consent Calendar.

**I. GENERAL BUSINESS (for possible action)**

**I.1. Review, discuss and possible approval of Policy 15.1.0 (Requesting Trustee: Trustee Michaela Tonking)**

Audit Committee Chairman Tulloch said he produced the original draft in June or July and it was passed by the Audit Committee. Since then we have

been through several meetings and noted that the redlining made it difficult to grasp the changes. He worked with Trustee Tonking and the comments provided by other Trustees; worked with the decision points and we have a good document. Thank you to Trustee Tonking for her work and he would encourage that both he and Trustee Tonking have some suggestions and hopes we can get this closed tonight so the Audit Committee can get on with its work. Trustee Tonking said that there are decision points that we haven't put in comments; this is the version that Audit Committee Chairman Tulloch put forth and it has included some comments by Trustee Wong and others. Trustee Tonking then asked how the Chair wanted it walked through? Vice Chairman Dent said that the decision points are a good place to start as it is the path forward.

**Decision 1:** No comments.

**Decision 2:** Trustee Schmitz said it is a benefit to five members – 3 at large and 2 Trustees. Trustee Wong said she would like no flexibility and that it should be a fixed number - 1<sup>st</sup> preference would be only Trustees; 2<sup>nd</sup> preference – more Trustees than at-large members; Trustee Tonking said she would like to keep it the same; make up of the members – prefer just Trustees, if not Trustees, we appoint our own but that is a later decision point therefore she is comfortable with 2 Trustees and 1 At-Large if we don't appoint our own. Vice Chairman Dent said there is value to having a full five members and that he likes the intended makeup with 2 Trustees and 3 At-Large Members. He believes that allows flexibility for the members and have that opportunity to be flexible and will need to look into this. Vice Chairman Dent said that Trustee Callicrate called him before the meeting and told him that he is happy with the current make up – 3 At-Large and 2 Trustees and didn't weigh in on flexibility. Trustee Schmitz said when we discussed this originally, we intentionally determined that the makeup was in the Board's and Audit Committee's best interest to not have a quorum of the Trustees on the Audit Committee to ensure there is independence and to not interfere with the independence between the Audit Committee and the Board and having a quorum was one of the concerns. She is wondering if it is acceptable to ask our Audit Committee Chair what his perspective is on this or is that inappropriate? Vice Chairman Dent said that he is still sitting there by the microphone and asked him if he minded weighing in on that. Audit Committee Chairman Tulloch said Trustee Schmitz makes an excellent point and that the purpose of the Audit Committee is to provide some independent oversight. Having all Trustees – what is the point as there would be no independence and no difference. The Audit Committee can't make any final decisions and it makes recommendations as the Board of Trustees makes



the final decision. In looking at it from a commercial perspective, where a large part of the revenue comes from what should be commercial operations such that we can't just stick with purely GFOA recommendations in terms of that and that is why when he discussed this with Trustee Tonking we incorporated some of the AICPA recommendations. His recommendation to have value from an Audit Committee rather than just be a rubber stamp he thinks the format of 3 and 2 makes a whole lot of sense as it takes pressure off of the Board members who already have a very full plate in terms of that and to him that makes a whole lot of sense and allows for some very valuable and skilled input from the community to help the Board in their decision making. The Board always retains the right to disregard that recommendations as required.

**Decision 3:** Trustee Tonking said she would recommend multi-year for institution knowledge. Trustee Schmitz said can you think of any reason, when we did it originally, why it was only one year, don't see a problem at all. Thinks it was about leaving it open because of elections and people wanting to do different roles and that sort of thing because our officers are elected every year. So if the Board chooses to say it is multi-year, she doesn't see where that is any type of a concern. She thinks that the reason it was annual is because we do our elections and she thinks that was the thought process.

Vice Chairman Dent said good point, he doesn't recall why it was that way, and it doesn't make any difference because the Board can ultimately decide change the Audit Committee at any time. Trustee Wong said she was indifferent. Audit Committee Chairman Tulloch said multi-year is good, suggest that the multi-year terms are staggered against election terms, and start multi-year term in off election years which allows for some variances. Vice Chairman Dent said we can work through that to see if there are any hang-ups and get a little more detail as need be.

Trustee Schmitz said she has a question for Audit Committee Chairman Tulloch and Trustee Tonking - did the two of you, in your discussions, ever discuss term limits where you shouldn't be allowed to be on for more than a couple of years because that might be the other side of it? Trustee Tonking said she doesn't think so but that is something they could consider for both the Board member and the At-Large member and that she thinks there is term limit for At-Large but she can confirm that. Audit Committee Chairman Tulloch said we didn't discuss it specifically but that there is already an effective limit written in for the At-Large member. Typically, in the commercial environment, there is rotation with committee members and

auditors just to ensure true independence there and he is not suggesting any mischief that might occur but it just mitigates against anything; suggestion might be to consider the same term limit as written for at-large members. Vice Chairman Dent said we can build upon that at a later date if we want as far as term limits go and one person can serve as a Board member for 3 terms or 12 years so it is something to look at on a later date. Trustee Schmitz said flipped to that paragraph and it says "*The committee members are limited to two 2-year terms which may be extended with the Board of Trustees approval*" so it basically covers it because it says "*the committee members*" and it doesn't say At-Large.

**Decision 4:** Trustee Tonking said one option is to appoint our own and then the other is laid out in the packet. Trustee Schmitz said that all of us, as Trustees, we have the ability and we all know different people in the community and we know different people with different skills and she thinks that it is important that we encourage people who have the skills that we are looking for to apply for the role of the At-Large member. But she does believe that the way we are doing it now, where it is the Board as a whole who then reviews the applicants and selects an appointee, she thinks is the best way to handle it as a Board. Trustee Wong said her answer depends on the makeup of the Audit Committee and the number of At-Large members that we are appointing. If there is one at-large member, then we need to have a set of criteria/qualifications that an applicant for the Audit Committee has to meet at a minimum. We also need to be checking references better than we have been in the past for Audit Committee applicants. She is fine with the Board making a decision as a whole as to who that one At-Large member should be. If there is going to be more than one At-Large member, we should still have minimum qualifications and we should determine what that pool of applicants is and then she likes Trustee Tonking's suggestion of each Trustee then appointing a member with the understanding that the person you can appoint is part of this pool of qualified applicants. Vice Chairman Dent said, regarding the selection of At-Large members, the process we have used in the past is fine as the Board should be making that decision. Board Chairman Callicrate said, via Vice Chairman Dent, the Board, as a whole, should be selecting the members.

**Decision 5:** Trustee Tonking said if you look on agenda packet page 28, added the qualifications that had been provided by Trustee Wong and discussed with Audit Committee Chair Tulloch as well and she asked if everyone is good with all of the ones that are on here? Trustee Schmitz said she would like to suggest "with appropriate..." replace "appropriate" with "experience" as she thinks it is important to have applicants with experience

in accounting, auditing, financial reporting and then we are missing Internal Controls. Those are her suggestions and that we actually add internal controls and you have internal controls listed as a sub-bullet point but it is just not listed up in the criteria up above. The only other suggestion she has relative to this would be to remove the last bullet point that says “*and understanding the function of an Audit Committee*” because what we are really looking for here is people with experience and we are looking for people in accounting and all of these other things. She would hope that they have an understanding but we are not necessarily just looking for someone who has understanding of an Audit Committee, we are looking for people who have experience to bring to the Audit Committee. Those are her suggestions. Trustee Tonking said she agrees with adding Internal Controls and she would like to talk about the wording later. Trustee Schmitz said it is fine. Trustee Wong said the qualifications are well written and she disagrees with Trustee Schmitz as she thinks that the last bullet point is very important for the At-Large members who are going to serve on our Audit Committee so she would like to see that stay in. She also doesn’t know if this would come here or go somewhere else but she would like our applicants to provide at least three professional references that we can call and get reference check from. Vice Chairman Dent said adding Internal Controls makes the most sense and that he is looking at what Trustee Schmitz put together when it comes to understanding versus experience and that he doesn’t know if we have a measure for that understanding – either way, he is fine with it. He didn’t talk to Board Chairman Callicrate about this item.

Audit Committee Chairman Tulloch said there is nothing on **Decision Point 4**; on **Decision Point 5**, anyone that has done recruitment on a high level knows that the applicant will provide professional references that are favorable to him/her whether they are real or not and asked the Board members to remember our last General Manager selection where a candidate got all the way to the end and he didn’t have the qualifications so this is just a point of consideration.

**Decision 6:** (This one goes with Decision Point 1.2 as well): Trustee Tonking said her opinion is no. Trustee Wong said she agrees with Trustee Tonking. Trustee Schmitz agrees with that recommendation as did Vice Chairman Dent.

**Decision 7:** Trustee Tonking said that would be fine as a recommendation for the Board to let the Audit Committee know what they are thinking on a Chair. Trustee Wong said she agrees with Trustee Tonking. Trustee Schmitz said she doesn’t have a strong opinion because it is still going to be an Audit

Committee decision. The Board can make a recommendation but the Audit Committee is going to make the appointment so she doesn't she how that really has a significant change or impact. Audit Committee Chairman Tulloch said he has no issue with the language, and looking ahead, does the Board want to create a logger head situation which to him doesn't make a lot of sense? Vice Chairman Dent said he has no issue with it, selecting the members as the Board of Trustees and allowing the Audit Committee to choose their chair – no issue with it. Trustee Schmitz said after listening to Audit Committee Chairman Tulloch comments, she agrees as we want to have groups that are working together and we are here to support each other. And by going and making a recommendation, and should the Audit Committee make a different selection, it doesn't potentially demonstrate you know some of the independence that needs to be there but she thinks that one of the things that the Audit Committee really tried to strive for was that we want to be here as an Audit Committee to help the Board. We are here to serve the Board, right, and in listening to Audit Committee Chairman Tulloch's comments, she thinks we should just, as a Board, allow the Audit Committee to just make their own selection. Vice Chairman Dent said he would like to add one comment and after taking a hiatus and having served for 18 months and then taking a few months off and then being back on last week, where the Audit Committee has gone versus a year ago, and where Staff is now versus where they were a year ago, it is leaps and bounds ahead of this year over last year. Thank you to everyone for your contributions to that as it is moving along. At the last meeting, just so the Board knows and the public, we were reviewing stuff that we weren't looking at until December or January of last year and we are a lot further ahead and it has been the most prepared he has seen Staff and the Audit Committee as to delivering the Annual Financial report in December.

**Decision 8:** Trustee Tonking said the Audit Committee should review it, usually drafted by Auditor, and holding it up could cause a delay in a lot of different areas. Trustee Schmitz said, so this language about reviewing and approving, we discussed this a lot as an Audit Committee and with Staff, and the intention here, and she is looking at the Director of Finance, because the intention here is that what we were trying to achieve with this is that we are working together and we are all together approving things and moving forward with things. And it is our way of collectively, between the Audit Committee and Staff, saying that we were going to work together and we were all going to be okay with this and the reason why we put the approve in was so that we could make a conscious effort to be in lockstep with the Audit Committee and Staff and bring things to Board. So we knew that when we put this word in "approve" we knew that it might raise some eyebrows

but we had a lot of really good dialogue on it and we all concluded that it is in everyone's best interest, it's in Staff best interest, it's in the Audit Committee and the Board's to have it that way and it might be something in the future that is changed but we intentionally put that word in to try and ensure that we were all going to be working together, we were all going to be agreeing, and we were all going to be going forward. Vice Chairman Dent said he would love to know the back story on that. Trustee Wong said can she ask her colleagues and even Audit Committee Chairman Tulloch how many of you have actually worked with Auditors related to the Management Representation letter and actually signed a Management Representation letter? Trustee Wong said she will take that silence as nobody has; as somebody who does this. Trustee Schmitz said she doesn't think that question is appropriate or necessary and that's why is it not being answered. Trustee Wong said it is necessary because it speaks to experience with working with auditors and experience with managing the Management Representation letter because there is a process, in the audit process, of how this happens and so she was asking what professional experience everyone has so that she has a good baseline to start with. Audit Committee Chairman Tulloch said as someone who performs audits in a slightly different area, the purpose of this, as Trustee Schmitz pointed out, was to make sure there was agreement on the Management Representation letter. He recalls that last year, the approval of the annual financial report was held up because we debated and made changes to the Management Representation letter. Trustee Wong makes a very good point as it does have to stick to certain legal standards but that doesn't necessarily mean that you can't change any of the text or some of the shall we say the background text that is contained in it. Last year, Trustee Schmitz and Director of Finance Navazio made some changes prior to submittal of the Management Representation letter and asked if that was correct? Director of Finance Navazio said, with all due respect, he would concur with the comments and sentiment and intent about working closely with the Audit Committee. This particular provision that suggests that the Audit Committee will approve the Management Representation letter he believes is problematic at least even from a practical standpoint, as last year, we signed the letter. Audit Committee had some problems with us signing it. Where we made more adjustments was the transmittal letter which he worked on with Trustee Schmitz and we worked a little bit this year with the auditors on the engagement letter. But this Management Representation letter is drafted by the auditors and it is based on their standards, SAAS, and when we are presented the letter, and we believe it to be either materially accurate, we either sign it or we don't. He doesn't know if there is a lot of room for wordsmithing it. A concern that he has and it would have been the case last

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year, is that Management may be okay with signing this Management Representation letter but the Audit Committee might not which puts us at an impasse. While there are a lot of areas where we are working together and need to come to agreement, he doesn't see the Management Representation letter as the place to have that. He knows that Trustee Schmitz and he have had a number of conversations on this topic and not necessarily recently but we do have some concerns about this language and not because of its intent and not because of what is implied here but what the practical implications are because Staff is probably going to get this Management Representation letter and the report in November. So we can schedule a special meeting just to go over this Management Representation letter and then start down that path or we can get a report issued following signing of a Management Representation letter and then we can discuss what to do with the financials and he doesn't think this is the place to have the debates. Audit Committee Chairman Tulloch said he stands corrected and he is happy to accept the explanation. Trustee Tonking said the Director of Finance said what she was thinking and that she feels like this was one of things that is her hill to die on as we could run into big legal issues and we could really end up delaying our audit. Vice Chairman Dent asked Trustee Tonking to please start over. Trustee Tonking said that she agrees with everything said by Director of Finance Navazio and that this is one of the biggest decision points on here. We could run into a large legal issue, we could delay our audit, there is a lot of potential for wordsmithing from us that don't have a lot of experience in that and she knows that she has worked on audits but she doesn't have this experience and she wouldn't feel comfortable changing this language so for her she is 100% okay if they are reviewing it and going over it but she does not think that this does not need to be relying on just the approval of the Audit Committee. Trustee Wong thanked Director of Finance Navazio for jumping in and that she thinks he described the risks associated with approving the Management Representation letter very well and also she thinks we need to look at the title of the actual letter as it is Management's Representation letter. She thinks it is absolutely appropriate if the Management Representation letter is presented to the Audit Committee and the Audit Committee can review it but in no way, shape, or form does she think the Audit Committee should be approving it. Vice Chairman Dent said he appreciates everyone weighing in on this and he tends to agree that the Audit Committee be provided the Management Representation letter in advance and he doesn't see why they would need to approve it given that Management is the one signing for it. Trustee Schmitz said that she will clarify that what she was sharing is what transpired at the Audit Committee so if in that time the Director of Finance has changed his feelings on this she was sharing clearly what had

discussed, what we had agreed upon. The Director of Finance was very comfortable with that language so if that has changed since the Audit Committee meeting, so be it. She was just reflecting on what transpired at the Audit Committee and sharing that discussion that we did have. Vice Chairman Dent asked if we wanted to proposing changing the language at all and do we want to change it to or just take out the approve it; okay, understood.

Trustee Tonking asked about the number of meetings per year, she said up to 2 per quarter, minimum is 4 times a year. Trustee Wong said that works for her. Trustee Schmitz said she has no issue with that. Vice Chairman Dent said he has no issue with that.

Trustee Schmitz said she has a couple of suggestions on language – GASB has requested change from using CAFR to Comprehensive Annual Financial Report so she is making that observation and then there are a couple of places where when she and Trustee Tonking were reviewing this where the word “*external audit*” should be replaced “*independent audit*” and that there were only a couple of places and if we could just replace the word “*external*” with “*independent*” then the language throughout this document would be consistent. Vice Chairman Dent asked if anyone was opposed to those changes – no one raised their hand so keep going. Trustee Schmitz said now she was going to go backwards, on 2.8, all she was suggesting was to make the language consistent with everything else. So page 1 of the charter says, on page 32, she was just trying to change it so it says “*...for recommendation to the Board of Trustees*” which is the very ending statement of 2.8 and all she is suggesting is to change that to be the same language that we have up at the beginning which says “*...it goes to the Board of Trustees for consideration and possible approval*” because that is really what is happening here so all that she is suggesting again we just say “*it is for recommendation to the Board of Trustees*” to change that to say “*the Board of Trustees for consideration and possible approval.*” Trustee Wong said overall question here – what are we doing – are these substantive changes to the policy or can Trustee Schmitz take these offline if she is going to edit the document right now because quite frankly she has work deadlines and she has at least 4 hours of work that she still needs to get to tonight and she needs to get off of this meeting. Vice Chairman Dent said Trustee Wong can leave anytime and that Trustee Schmitz is just bringing up suggestions that she has seen so we worked through all the 9 items that Trustee Tonking brought up and Trustee Schmitz go ahead and continue or anyone else that has suggestions. Trustee Schmitz continued that as it relates to 2.2.7, this is an independence concern. It should remain

unchanged and we should not add the language that is in here that says “...for recommendation to the Board of Trustees...”. The reason is that it needs to be the Audit Committee already has a procedure for the procurement process and in that procurement process it has it going back to the Board of Trustees so this language on here is not necessary. At the beginning with the organization, it was added, the last phrase should not be added, agenda packet page 27, it is the very ending of the organization, first paragraph, where it says “...and approved by the Board of Trustees for financial expenditures...” that isn’t needed because there already is a statement in the middle of the following paragraph that states that the Board of Trustees may need to budget for things so that isn’t needed. Trustee Tonking said she is going to push back on organization because she thinks that we still need to be able to approve what they are purchasing because you give a budget and she thinks that the purchase itself needs to be approved so that is why that is there. Trustee Schmitz said she thinks that can interfere with the independence that the Audit Committee is to be exercising in making their decisions about what is needed whether it be financial expertise or what have you which is why there is the budget and the Board of Trustees approves those things so that was the reason why she was why she was suggesting it be removed is because we need to allow the Audit Committee to have their independence. Trustee Tonking said she would push back that it is not a 100% independence issue and she can look into that but she has a lot of issues with changing that one but we can talk about that further. She thinks it is definitely not an independence issue and that in that sense she also thinks it is our fiduciary responsibility to make sure we know how money is being spent and she thinks we need to as we constantly bring that up in every other conversation we have then she thinks it needs to be utilized in this discussion as well. Then, in regards to your other points you brought up about changing the Board approval on agenda packet page 30 – wasn’t that your other one where you said we need to get rid of the procurement process one? We need to keep it in or just cite it and Trustee Schmitz can provide the information to Trustee Tonking to cite it just to make sure we aren’t contradicting each other in 2 policies. We just need to cite that if Trustee Schmitz can give that to Trustee Tonking on where that is located. Trustee Schmitz said so the procurement process is in here and the procurement process is the responsibility of the Audit Committee. The procurement process is the responsibility of the Audit Committee and in the procurement process anything gets brought back to the Board as it relates to the recommendations. So it is the responsibility of the Audit Committee to have the procurement process so she doesn’t understand why at the initiation of the procurement process we would have to go back to the Board of Trustees to say we are going to initiate the procurement process because



it is an Audit Committee's responsibility. Trustee Tonking said she is totally fine with it and she was just asking if Trustee Schmitz could provide the information on where to cite it in the procurement process. Trustee Schmitz said oh, she is so sorry, it is 2.2.3, make recommendations, on agenda packet page 29, she is sorry Trustee Tonking as we are having a little bit of a hard time understanding and hearing so 2.2.3, right here in the procurement process, so 2.2 is the procurement process and it has the steps and 2.2.3 it says "...make the recommendations to the Board of Trustees and take subsequent action..." so the Board of Trustees is the checkpoint right there. Trustee Tonking said perfect and that all she was asking was to cite the right number next to it and we can get rid of that. Trustee Schmitz said she was sorry Trustee Tonking if she didn't understand you. Vice Chairman Dent said we are having some audio issues and sorry if we keep asking you to repeat things and he asked Trustee Schmitz if that was it. Trustee Schmitz said she had another one that was an independence issue, which was in the next paragraph, agenda packet page 27, where it was added, at the bottom, "...with the approval of the Board of Trustees..." where it is highlighted at the end of the second sentence which Trustee Schmitz read and then said that this again removes the independence. If the Audit Committee needs funds for an initiative, it has to obtain the Board of Trustees authorization if the effort is unbudgeted for the Audit Committee. The Moss Adams was a perfect example. We had funds that were approved by the Board of Trustees and the Audit Committee executed that. The Board of Trustees authorized the funds and the Audit Committee was responsible for that project. So she thinks that again that is putting another check point in that isn't necessary so that was her last suggestion. Trustee Tonking said she thinks she made her point of disagreement on that so we are good. Trustee Wong had no further comments. Vice Chairman Dent asked Staff if they had enough information; District General Manager Winqest verbally recapped what he heard and stated that Staff would try to bring it back at the November 10, 2021 meeting. Audit Committee Chairman Tulloch questioned removal of an Audit Committee member and asked if the Board really wanted to have an independent Audit Committee. Vice Chairman Dent said that the Board of Trustees does have the ability to remove any member of the Audit Committee. Audit Committee Chairman Tulloch said that there is no need to rush this item; Vice Chairman Dent said that he agrees that there is no rush. District General Manager Winqest said then we will schedule it for December 8. Vice Chairman Dent said he is fine with that date.

**I.2. Review, discuss and possible approval of format, structure, and contents of Board packets (Requesting Trustee: Sara Schmitz)**

Vice Chairman Dent said that Board Chairman Callicrate would like to weigh in on this item so if we want to review this it will be coming back at a future meeting. Trustee Schmitz said that she fully intends to come back to the Board of the Trustees and intended this to start the discussion. Staff provided the two documents they use, agenda packet pages 36-39 and page 40 is the checklist that Staff uses. The text in yellow represents the proposed changes. Trustee Schmitz and District General Manager Winquest were trying to bring some clarity and understand how much information the Board wants in the packets and this is just the beginning. On the data sheets, all she added was to ensure that the data sheets were up to date and accurate. On the contracts, these suggestions came from Staff which she went over. At Staff's recommendation, the recommended excluding contract templates that have already been Board approved. With that statement, the Board would need to review templates and if we do that, we could exclude those documents which would reduce packet volume. District General Manager Winquest said sometimes it is more about how the packet is reviewed and he agrees with excluding the templates once approved. Staff may be including links and there may be an opportunity to do standard specifications as well. This is a way to cut down on the packet size and ensure the contracts are on the level. District General Counsel Nelson said it also draws attention to changes offered by the vendor and that is brought to the Board of Trustees and acknowledged by the Board of Trustees and that they have acknowledged that change and that we are moving forward with that knowledge. District General Manager Winquest said Staff has heard from Board Chairman Callicrate in that he has been adamant about limiting the length for presentations and everyone needs to understand that sometimes there will be long presentations that are important. The expectation is that all Trustees have reviewed all of the material and be prepared to have a discussion. He has also talked to the Board Chairman about an executive summary and that Staff does a decent job of that and maybe there is a way to add that into that template with the key need to know items but that can't be a substitute for reviewing all of the other material. Trustee Schmitz said that the District General Manager sort of jumped ahead – the templates bring additional clarity and additional to dos for the Board of Trustees and that is to review templates and then we have only those things in the packet that are a deviation from the template. Going back to page agenda packet 36, on the memorandum template that was provided by Staff and right now, today, it only talks about the Strategic Plan. Staff did a terrific job on the Strategic Plan and now we have strategic initiatives which are much more specific which are tied to budgetary initiatives in this fiscal year and her suggestion is to identify the related strategic initiative(s) it is related to so

that we are always going back and tying to our Strategic Plan and strategic initiatives for the year. Proposed listing to the relevant policies, practices, etc. that pertains to this particular memorandum and agenda item and that way, again, it helps us all refresh our memories – helps the Board of Trustees and Staff and if those policies need to be updated, it brings them to our attention. Vice Chairman Dent said he likes the idea of including strategic initiatives which provides a little more clarity and that he loves the policies, practices, resolutions, etc. because it shows that someone did their due diligence. Love the idea of being more concise on presentations and not giving us a 75-page presentation which is then just read word for word rather likes being quick and to the point. Trustee Schmitz said regarding the point you just touched on, it is at the very bottom of agenda packet page 36, which Trustee Schmitz read aloud. As a Trustee, we need to read all the materials and come prepared for that discussion. On the next page, it says to clearly describe the program and include a schematic or diagram and just doing a good job of tying those things together. In the bid results area, because of the issue with the Mountain cart path, and maybe as a Board we don't want this, she just put in to provide the bid details from the recommended vendor and then the financial aspects of the bid results from a second vendor so not the full packet but just so we could see because perhaps if we had seen that, as a Board perhaps we might have asked more questions and perhaps we might have flagged something but she just put this in here as ideas. She also added that the information in the background section should include a schematic or other relevant information to clearly explain the scope of the project and, if applicable, tie to the bid and the plans. Then on the next page, provide information on the ongoing operational costs of the project and the financial impact related to the pricing of the service and she thinks that this is a key point for all of us and that is that if we are going to go and potentially buy or lease new golf carts, we should be understanding when we make that decision what impact that has on the operational costs going forward and the pricing structure for the product that is being offered. She thinks that will help us to better understand and make good financially wise decisions. And, if applicable, provide a return on investment analysis with risk analysis as it is related to the project and then with alternatives, to identify cost benefit analysis related to any potential, if there is a potential for outsourcing, that this should be included. And then in the business impact, just adding explain how this project or initiative either improves service, reduces costs, or improves productivity as she thinks those are 3 things you would want out of a project. Those were the things that she and the District General Manager worked on this rather quickly but we just wanted to get something in front of all of you for discussion and for input. All we are really trying to accomplish is having what we want, as a Board, in our Board packet and

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trying not to have more, as a Board, than what we need. Vice Chairman Dent said thank you for putting this together, asked for comments and noted that there will be no decision tonight on this item as it will be coming back at a later meeting. Trustee Tonking said thank you and that this was helpful. She feels our Board packet have too much information but if that is what some needed, then she is absolutely fine. She does agree with alignment to our strategic goals and that she likes the idea of shorter presentations as we are all expected to read those presentations included in the packet. Trustee Wong asked how much time does it take you and your team to put together a Board packet? District General Manager Winquest said it varies from meeting to meeting, Staff spends several days working on the Board packet, Staff spends a lot of time working to produce the packet, we are transitioning over the next several months CivicPlus which is going to help that process, and there are times when it does hijack a lot of our time. This packet, not so much time. Having templates approved will be helpful. There are a lot of things that we have to do to get the packet out and get it distributed to people who want a hard copy mailed to them, in particular, and it is fine if they are a local resident and they can pick it up. Hard to say on any given week and it is important for everyone to know that it is not a simple process and that we are heavily reliant on people meeting deadlines. It will help us understand what is expected but don't see us decreasing times and in some cases, it could increase times. Vice Chairman Dent said it is good for us to know that because of unintended consequences and that he likes the idea of templates. Trustee Wong said she feels like the information we get is quite voluminous and that some of the detail we get doesn't help her make a better decision. For her, the memo captures what she needs and if she has a question, she flips through the additional material. If she has a question that needs to be answered, she calls the Staff. She doesn't think that she takes as long which has to do with experience and knowing how things fit together. Trustee Schmitz said is a significant amount of time spent producing the packet as she is a paper person so is that such a time consuming activity such that we should be forced to go paperless? District General Manager Winquest said it is a time consuming process, we do have one Trustee that has gone paperless, and then it is the copier so it does take a little more time. For Staff, it is just about fitting in the items we are responsible for and it is about Staff having the appropriate time as the Staff members write their own agenda items, produce their memorandums, and add their supporting materials. Vice Chairman Dent said anywhere Staff has suggestions, please let us know. District General Manager Winquest said when we have Audit Committee meetings on the same day, it does increase the amount of work needed. Audit Committee Chairman Tulloch has been on time and meeting deadlines which is fantastic. As the Audit Committee members are

producing stuff, they need to be meeting deadlines. Staff has no issues with Strategic Plan, policies, practices, etc. and presentations. As to ongoing operational costs and risk analysis, it will be included where applicable. On identifying cost benefit analysis and outsourcing, there will be times when Staff won't be recommending it however we can give it as alternative. District General Manager Winquest concluded by asking if the Board of Trustees wanted this to come back at its next meeting for further discussion? Vice Chairman Dent said that is up to Board Chairman Callicrate.

**J. MEETING MINUTES (for possible action)**

**J.1. Meeting Minutes of September 30, 2021**

Trustee Schmitz said she has a question for the Board – referencing agenda packet page 50, what do we want our meeting minutes to reflect; simplicity, as this doesn't say what was said at the meeting. Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? Vice Chairman Dent said this item is just for approval so put that topic on the long range calendar for a future item as it is a valid concern.

Vice Chairman Dent said, hearing no changes, that the minutes are approved as submitted.

**K. FINAL PUBLIC COMMENTS\***

Cliff Dobler said he is taking off on Saturday and won't be back for six months so you won't see him much. He wants the Board to think about it, since he has been on the Audit Committee, we have been looking at all kinds of policies and procedures on what your employees were supposed to do. But what we never had someone actually checking on if they are doing it. We can have paper upon paper but how do we know they are actually doing it? It is not like we are making pins and we can sell it and know how many pins we have sold rather we are providing services and because they are services, there is no inventory. We are providing a service and people are either paying or not paying so it gives a and since he has owned several restaurants and two golf courses, he kind of knows how easy it is to not follow procedures and possibly give away the back door so the idea is that our concentration is on the CAFR but more importantly, we really need to have a management audit and if we are going to be doing all the procedures, are we really doing it or not? That is not a purview of the Audit Committee because we could never know because we would have to go and sit and

observe. We would have to go down to the beach and observe who is coming and are they doing it. He thinks you should have some discussions on that because he kind of thinks that is what is really missing here. We do over 1 million transactions per year, if you take a look at what you are paying in bills and what you are providing as services it doesn't take long to come up to 1 million transactions. So he sees all this paper of policies and procedures and this and that but who is making sure they are being enforced? That is his thought, thank you very much, have a good winter and he will see you in June.

**L. ADJOURNMENT (for possible action)**

The meeting was adjourned at 9 p.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

**Attachments\*:**

\*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Clifford F. Dobler – Public Comments – IVGID Board of Trustee meeting on November 3, 2021

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Our staff have not been truthful in alleging the annual maintenance costs associated with our existing 80 Champ golf cart fleet total \$80,424-\$83,424

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Our staff have not been truthful in alleging the annual maintenance costs associated with our existing 80 Champ golf cart fleet total \$80,424-\$83,424 – now the rest of the story, the outrageous in-house labor costs assessed associated with maintenance of our existing Champ golf cart fleet compels an internal audit of our Internal Services Department

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – What do we do with a General Manager (“GM”) who refuses to bring matters to the Board for possible action – here refusing to assess another non-County permitted accessory “dwelling unit” beach (“BFF”) and/or Recreation (“RFF”) Facility Fees

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Notwithstanding Staff are charging the public \$40,000 or more in construction management costs insofar as Phase 1 of the Mountain Golf Course Cart Path Replacement Project is concerned, they’re doing an unprofessional job at an excessive cost, and our GM just doesn’t care! Instead he accuses diligent citizens of “disrespecting” his vaunted staff. Wake up and smell the coffee Board Members!

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Evidence Washoe County considers non-permitted accessory structures which contain living facilities with provisions for sleeping, eating, cooking and sanitation to be “dwelling units”

Public Comments - Clifford F. Dobler - IVGID Board of Trustee meeting on November 3, 2021

to be included in the minutes of this meeting.

On October 26, 2021, the Audit Committee received a draft CAFR for fiscal year ending June 30, 2021. The Utility Fund had \$15,828,516 in cash and short term investments. According to Note 16 of the draft, \$14,213,435 has been described as set aside, earmarked, designated, reserved, restricted or unrestricted for the Effluent Pipeline replacement. In addition, Note 20 states \$3,341,387 has been committed for other projects carried forward into next fiscal year including \$1,550,000 for the pond lining project.

Simple math draws the conclusion that this Board authorized \$1,726,306 to be spent which exceeded ALL available resources. As such, it is quite obvious that the Pipeline restricted funds have effectively been raided again, as so many times before. Restrictions by the Board are meaningless.

With no money existing, other than the Pipeline piggy bank, a \$425,000 contract was given to Jacobs Engineering to design the Pond lining project.

Jacobs estimates that project's cost will be \$4.7 million with many issues yet to be resolved.

Since 2014, it was well documented that one of the two storage ponds was required to be lined before replacing the pipeline could begin. Only in January, 2020 was a project number established. No money was ever budgeted until \$1,550,000 was appropriated from thin air in May. All past indecision costs for the Pond has been buried in the pipeline. How much, we will probably never know.

The five year capital plan for 2022 to 2026 does not have one thin dime for the pond lining project. So where does that \$4.7 million come from. Probably the Pipeline restricted funds. In addition, there is not one thin dime in reserves just a \$1.7 million shortfall.

For 7 years, Mr. Faust has talked about grants from the Army Corps of Engineers on a depleted 595 Federal program. He has stated that unused funds may be available from another project in Washoe County. No dollar amount were ever mentioned.

Since 2014, the Board prospected with the Tahoe Transportation District to attempt a co-location of the pipeline in a futuristic bike path which never had a snowballs chance in hell of ever being feasible.

The Board recently decided to gamble on repairing spills in the pipeline to buy time and stall, stall and stall.

So I have one simple question. When will this Board stop the charade and provide the public with a legitimate plan of where resources will come from and when will the projects be started and finished? In 2012, the project was planned to be completed by 2023. I doubt it will even be started.

Can you now guess why Staff wants to keep the pipeline money UNRESTRICTED.

Thank you.



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – OUR STAFF HAVE NOT BEEN TRUTHFUL IN ALLEGING THE ANNUAL MAINTENANCE COSTS ASSOCIATED WITH OUR EXISTING 80 CHAMP GOLF CART FLEET TOTAL \$80,424-\$83,424**

**Introduction:** At the Board’s October 13, 2021 meeting staff represented that the annual cost to maintain our existing 80 Champ Golf cart fleet year-to-date was between \$80,424-\$83,424. And for 2022 those costs are likely to increase markedly<sup>1</sup>. Staff’s intent was to convince the Board that as an alternative, it should enter into a proffered sixty (60) month lease for replacement carts with Club Car at a yearly cost of \$77,270<sup>2</sup>. Because I questioned the truthfulness of staff’s representations, on October 11, 2021 I made two public records requests asking to examine records supporting the representations made<sup>3</sup>. On October 20, 2021 Ms. Herron belatedly responded as follows:

Insofar as the \$23,112.16 of replacement parts (batteries, seats, windshields, GPS screens, etc.) allegedly expended to date were concerned, Ms. Herron provided invoicing<sup>4</sup> totaling \$56,868.51;

Insofar as the discrepancy between the \$23,112.16 represented and the \$56,868.51 documented, Ms. Herron provided *nothing*;

Insofar as the \$15,895.80 of in-house Labor – IVGID Fleet allegedly expended to date were concerned, Ms. Herron provided *nothing*;

Insofar as the \$3,000-\$5,000 of in-house Labor – IVGID Fleet allegedly anticipated to be expended were concerned, Ms. Herron provided *nothing*;

Insofar as the \$34,416.86 of outside contract labor allegedly expended to date were concerned, Ms. Herron provided invoicing totaling \$7,204.92; and,

Insofar as the discrepancy between the \$34,416.86 represented and the \$7,204.92 documented, Ms. Herron provided *nothing*.

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<sup>1</sup> See page 386 of the packet of materials prepared by staff in anticipation of the Board’s October 13, 2021 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013\\_-\\_Regular\\_-\\_Searchable\\_-\\_Part\\_3.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013_-_Regular_-_Searchable_-_Part_3.pdf) (“the 10/13/2021 Board packet”)]. This page is attached as Exhibit “A” to this statement.

<sup>2</sup> See page 384 of the 10/13/2021 Board packet.

<sup>3</sup> My first request, Ms. Herron’s response and follow up documentation are all part of the e-mail string attached as Exhibit “B” to this written statement. My second request, Mr. Navazio’s response and follow up documentation are all part of the e-mail string attached as Exhibit “D” to this written statement.

<sup>4</sup> That invoicing is collectively attached as Exhibit “C” to this written statement.

Insofar as the yearly cost of the proposed replacement carts were concerned, Mr. Navazio admitted the cost was \$164,000 *more* amortized over the proposed sixty (60) month term.

In order to make it easier to understand the records which were actually provided insofar as maintenance costs were concerned, I have summarized each of the invoices provided on the spreadsheet below:

2021 Existing Champ Golf Cart Repairs/Replacements							
Date	Invoice	Description	Part No.	Amount	Labor	Freight	Total
4/10/2021	473164	Labor-16@\$203.375/Hour			\$ 3,253.92		
		Labor-8@\$203.25/Hour			\$ 1,626.00		\$ 4,879.92
5/17/2021	498140	30-Windshield Channels	102163001	\$ 221.70			
		6-Rear Underbodies	102279106	\$ 1,729.86			
		2-Front/Bumper Precedent	103330601	\$ 93.78			
		415-SPWS Battery Manifolds	103510602	\$ 18,662.55			
		7-Ball Washers	103662801	\$ 447.65			
		2-W/S Kits	105248701	\$ 268.40			\$ 21,423.94
5/21/2021	501623	3 Rolls-ASM Wire	103647402	\$ 28.74			
		5 Rolls-ASM Wire	103647403	\$ 30.00		\$ 8.57	\$ 67.31
5/27/2021	506015	Labor-5@\$155/Hour			\$ 775.00		\$ 775.00
5/30/2021	507959	5-Accessory Brackets	103886801	\$ 61.75		\$ 8.60	\$ 70.35
6/2/2021	509204	3 Rolls-ASM Wire	1010958	\$ 13.65			
		19-Battery Six Packs	103971798	\$ 4,593.06		\$ 1,653.20	\$ 6,259.91
6/19/2021	521050	2-Flow Couplers	105167001	\$ 159.18		\$ 10.27	\$ 169.45
6/25/2021	525543	Labor-6@\$155/Hour			\$ 930.00		\$ 930.00
6/25/2021	528160	30-Battery Six Packs	103971798	\$ 7,252.20		\$ 708.69	\$ 7,960.89
7/23/2021	543936	Rack/Pinion Precedent	103679701	\$ 230.38		\$ 9.62	\$ 240.00
7/29/2021	547847	Labor-4@\$155/Hour			\$ 620.00		\$ 620.00
8/18/2021	563040	16-Seat Bottoms	106223321	\$ 5,788.00			\$ 5,788.00
8/19/2021	564380	Steering Link Rod	1016956	\$ 26.54		\$ 8.70	\$ 35.24
8/31/2021	572853	30-Battery Six Packs	103971798	\$ 7,252.20		\$ 396.30	\$ 7,648.50
		Totals		\$ 46,859.64	\$ 7,204.92	\$ 2,803.95	\$ 56,868.51
		Parts Plus Shipping		\$ 49,663.59	\$ 7,204.92		\$ 56,868.51
		Batteries		\$ 37,760.01		\$ 2,128.19	\$ 39,888.20
		Remainder Parts		\$ 9,099.63		\$ 675.76	\$ 9,775.39
		Staff Assertions <sup>1</sup>		\$ 23,112.16	\$ 34,416.86		
		Unexplained Difference		\$ 26,551.43	\$ 27,211.94		

As the reader can see from the above, nearly \$40,000 of these expenditures (\$39,888.20) were directly related to replacing batteries/peripherals having nothing to do with long term repairs. Meaning that only \$9,775.39 was expended on repair parts. And given \$5,788.00 of this sum was spent on cart

seat bottoms having a lifespan of several years, and another \$1,729.86 was spent on cart damage (under body replacement) again presumably having a lifespan of several years, barely \$2,000.00 (\$2,257.50 to be precise) was actually expended on repair parts *per se*.

Moreover, based upon the records actually provided: \$26,551.43 *more* than that represented by staff was actually expended on cart parts (batteries, seats, windshields, GPS systems, etc.); and \$27,211.94 *less* than that represented by staff was actually expended on associated cart labor<sup>5</sup>. For this reason on October 20, 2021 I followed up with another records request asking Ms. Herron explain/document the discrepancies<sup>3</sup>. These matters and more are the purposes of this written statement.

**At Least \$2,303/Cart on Average Was Actually Expended on Replacement Batteries For Our Existing Champ Golf Cart Fleet:** Invoice #473164 evidences that \$4,879.92 in third party inspections were expended for our 80 existing carts as a precursor to any battery replacements = \$61/ cart. Invoice #498140 evidences that 415-SPWS Battery Manifolds (one/battery) were purchased at a cost of \$44.97/each. And given each cart requires six (6) manifolds, the cost = \$269.82/cart. Insofar as batteries *per se* were concerned, invoice #509204 reveals that 19-Trojan T-875 8v SPWS Batteries were purchased at a cost of \$241.74/each plus \$1,653.20 in shipping for these 19 batteries (equal to an additional \$87.01/battery). Given each cart requires six (6) batteries, the gross battery cost = \$328.75/ each times six (6) = \$1,972.50/cart. Add all of these component costs = \$2,303.32/cart! And remember none of these costs represents labor expended to remove/replace/dispose of the old batteries.

**But it's Worse! Staff Could Have Easily Purchased Replacement Batteries For 40% of What They Ended Up Spending!** I ended up Googling the price for the same batteries staff purchased with vendors other than Club Car. And I discovered that instead of the \$1,972.50 staff actually spent/cart, they can be purchased from Golf Cart Garage for \$632.55 *less* (\$1,339.95) including Free Shipping<sup>6</sup>! For the 26 carts that actually received new batteries<sup>7</sup>, that could have been a savings of \$16,446.30!

But there was no need to use Trojan Batteries. After all, they're not manufactured by Club Car. Trojan is nothing more than a third party battery manufacturer. Given so is Duracell, how about using Duracell Batteries? That's right. SLIGC8V Duracell Ultra BCI Group GC8 8V 165AH Deep Cycle Golf Cart and Scrubber Batteries ("this battery is ideal for 8-volt deep-cycle applications" – 165Ah vs. 170Ah w/Trojan) are available from a number of retailers, including Batteries + Bulbs, for \$147.99/each less 10% (\$14.80) for online orders = net \$133.19/each<sup>8</sup>. With free local pick-up in Reno no less. Thus for six (6) batteries/cart, that's a total of \$799.14 or \$1,173.36 *less*/cart than our staff actually spent!

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<sup>5</sup> Don't you get it Board members? You can't trust *anything* your vaunted staff represent. And for this reason you need to require staff to prove the accuracy of everything they represent.

<sup>6</sup> Go to [https://www.golfcartgarage.com/8-volt-golf-cart-batteries-trojan-battery-t-875-8v-170ah-6-pack-48v/?gclid=EAlaIqobChMlr8b0\\_JPe8wIvwhmtBh15tQqUEAQYASABEgKDd\\_D\\_BwE](https://www.golfcartgarage.com/8-volt-golf-cart-batteries-trojan-battery-t-875-8v-170ah-6-pack-48v/?gclid=EAlaIqobChMlr8b0_JPe8wIvwhmtBh15tQqUEAQYASABEgKDd_D_BwE).

<sup>7</sup> See page 386 of the 10/13/2021 Board packet.

<sup>8</sup> Go to <https://www.batteriesplus.com/productdetails/sligc8v>.

**And What's Even Worse is The Price We Paid Compared to a Trade-In Allowance Towards New of \$2,050/Cart:** In response to my express question on this issue, on October 13, 2021 the District's Finance Director, Paul Navazio, confirmed in writing that Club Car's lease proposal requires we trade in of our existing cart fleet at a trade in allowance of \$2,050/cart<sup>9</sup>. Which means that rather than paying \$386,352 over five (5) years<sup>10</sup>, we're really going to pay \$550,352 = \$6,879.40/cart. For a straight lease no less. Which means that at the end of five (5) years we own *nothing!*

**Stupid, Stupid, Stupid!**

**But it's Not Just Overpaying For Replacement Cart Batteries. How About New Cart Seat Bottoms?** For the same reasons staff overpaid for replacement cart batteries, they overpaid for replacement cart seat bottoms. On August 18, 2021 staff spent \$5,788 for 16 beige replacement seat bottoms. That was \$361.75/seat. So how much do replacement seats cost from other vendors? I did a Google search and discovered that Discount Cart Parts sells OEM replacements for \$215.99/each<sup>11</sup>. That would be a savings of 40% or \$145.76/seat = \$2,332.16 for the 16 seats replaced!

Or how about seat covers which fit over our existing seat bottoms? Amazon lists them for \$59.95/seat<sup>12</sup>. That would be a savings of \$301.80/seat = \$4,828.80 for the 16 seats replaced.

**Like I said, Stupid, Stupid, Stupid!**

**And it's Not Just Overpaying For Replacement Cart Batteries. How About Unnecessarily Paying For New Cart Underbodies?** This is an interesting expense. An under body assembly is not something that ordinarily wears out and requires maintenance. In all likelihood, it cracks as a result of abuse. What kind of abuse? Of course I don't know but I do know that a new golf cart fleet would be just as subject to abuse and cost as our existing golf cart fleet. So why are their replacement costs

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<sup>9</sup> A string of e-mails between Mr. Navazio and me, including the October 13, 2021 e-mail in question, are attached as Exhibit "D" to this written statement. I have placed an asterisk next to the language which confirms the trade-in value of all 80 carts was \$164,000 = \$2,050/cart.

<sup>10</sup> See page 381 of the 10/13/2021 Board packet.

<sup>11</sup> Go to <https://discountcartparts.com/dcp/accessories/golf-cart-rear-seats-covers-cushions/replacement-seat-covers-cushions/replacement-seat-cushions/club-car-replacement-front-seat/2937.html>.

<sup>12</sup> Go to [https://www.amazon.com/Precedent-2004-Up-Bottom-Cover-Beige/dp/B08JH7X188/ref=sr\\_1\\_8?dchild=1&keywords=club+car+precedent+seat+covers&qid=1635446675&qsid=130-4652226-1099202&sr=8-8&sres=B01MSAJIXH%2CB07QYDBS7P%2CB08JD67RVG%2CB08JH7X188%2CB096ZLNQ7NC%2CB08JPPS1B%2CB08KZM81CV%2CB01MFFHWP3%2CB07R5DRPZS%2CB08HRK9X95%2CB08HSQSPW3%2CB08J9WJL3Q%2CB005XGXMQU%2CB08BHX4Y2W%2CB08SHSFZN8%2CB08HXX6F34%2CB08XXPZBZB%2CB07QMV94BK%2CB0949GMZ6H%2CB08H8VKG2](https://www.amazon.com/Precedent-2004-Up-Bottom-Cover-Beige/dp/B08JH7X188/ref=sr_1_8?dchild=1&keywords=club+car+precedent+seat+covers&qid=1635446675&qsid=130-4652226-1099202&sr=8-8&sres=B01MSAJIXH%2CB07QYDBS7P%2CB08JD67RVG%2CB08JH7X188%2CB096ZLNQ7NC%2CB08JPPS1B%2CB08KZM81CV%2CB01MFFHWP3%2CB07R5DRPZS%2CB08HRK9X95%2CB08HSQSPW3%2CB08J9WJL3Q%2CB005XGXMQU%2CB08BHX4Y2W%2CB08SHSFZN8%2CB08HXX6F34%2CB08XXPZBZB%2CB07QMV94BK%2CB0949GMZ6H%2CB08H8VKG2).

included under the “maintenance” moniker? Shouldn’t it be the abuse moniker? Or the staff abuse moniker? And regardless, shouldn’t this \$1,729.86 expense be deducted from \$80,424-\$83,424 numbers staff represent?

**And it’s Not Just Overpaying For Abused Cart Underbodies. How About Abused Cart Bumpers, Ball Washers, W/S Kits, Etc?** If any of these items were replaced because of abuse rather than ordinary maintenance, shouldn’t their expenses be deducted from \$80,424-\$83,424 numbers staff represent as well?

**My First E-Mail of October 22, 2021:** When I was able to conclude what I’ve shared above, on October 22, 2021 at 10:52 A.M., I sent an e-mail to the Board complaining of staff’s lack of competence and what I viewed as poor attitude<sup>13</sup>. I made the point that these events keep happening over, and over, and over again. And by incompetent, over paid and over benefitted staff who simply DON’T CARE! I speculated that it’s almost as if our HR Dep’t gives new prospective employees customized aptitude tests searching for those overly susceptible to “the IVGID way.” So that after they’re hired, should any of us question why our staff actually behave in accordance with the IVGID way, we should answer how can we be so dumb? I warned that if the Board didn’t clean house, stupid and costly behavior like this will be repeated time after time at local parcel owners’ expense. And unlike in this instance, the Board will never know it occurred because to staff “transparency”<sup>14</sup> really means the exact opposite.

**My E-Mail of October 20, 2021:** On October 20, 2021 Ms. Herron provided the public records I had requested<sup>3</sup>. At least some of them. When I learned her response was incomplete, I e-mailed her back pointing out the deficiencies and asking if she intended to provide the remainder of the public records requested and if so, when<sup>3</sup>? My request was ignored by Ms. Herron. Doesn’t this tell you something?

**My E-Mail of October 28, 2021:** When Ms. Herron failed to respond to my October 20, 2021 e-mail (see above), I e-mailed her back again pointing out the deficiencies and asking if she intended to provide the remainder of the public records requested and if so, when<sup>3</sup>? As of the time when this written statement has been drafted, my request has still been ignored by Ms. Herron. Doesn’t this tell you something?

**Conclusion:** In my first October 22, 2021 e-mail on this subject to the Board (see discussion above) I blamed what I labeled unprofessional staff behavior, incompetence and poor attitude. But then I was contacted by an IVGID employee I periodically communicate with who suggested I might be

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<sup>13</sup> I have attached a series of e-mails between myself and staff/the Board on the subject, as Exhibit “E” to this written statement, one of them being the subject e-mail (identified by an asterisk).

<sup>14</sup> Don’t you just love staff’s description of the District’s financial reporting as “Financial Transparency” (go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>)?

wrong. This person suggested there might be three (3) other reasons I had failed mention to explain staff's actions. And those reasons are really worse than simply incompetence and poor attitude.

**1. Retaliation:** Our staff don't like it when they are questioned/their agendas are not blindly embraced by the Board. Here staff didn't want to retain our existing Champ Golf cart fleet last November when the Board directed otherwise. They wanted to replace it then with spiffy new carts. So staff decided to "stick it" to the public to make us pay. If we're not going to defer to what our staff want to do, then we're going to pay a price other than the most obvious one. So it's not that staff were stupid in doing what they did. They knew exactly what they were doing so that when the time came they could point to how much it had cost us to repair versus replace, and thus get what they wanted all along. Dummy me for not recognizing.

**2. Buying Votes:** It's in staff's interest to have do nothing Boards like we seem to get election after election, keep the gravy flowing to themselves and their colleagues. So that requires the correct type of Board trustee. To ensure that type of trustee, staff feel they must court the special interest groups in town who can deliver votes if/when they're necessary. And who's the most pervasive special interest group in town who can deliver the votes staff require? Our core golfers of course. Those members of the private golf clubs in town who benefit from the personalized service, preferential treatment and unnecessary discounts they regularly receive from staff. These golfers demand spiffy new, top of the line golf carts with state of the art GPS - regardless of cost. After all to them, it doesn't matter, because the overwhelming majority of us who don't play golf are made to involuntarily subsidize that cost. And in exchange for these amenities, our golfers are more than happy to deliver when it comes to things like trustee elections. And with few voters in town, it doesn't take a lot of core golfers to influence the outcome of an election. Dummy me again for not recognizing.

**3. It's Sport Stupid:** Our staff laugh themselves all the way to the bank seeing the reaction of local citizens like me and similar minded Board trustees in response to the "trigger" things they do/fail to do. So they revel in the opportunity to do unnecessary or less than intelligent things which end up costing local property owners more money, just to see the reaction on our faces as they can laugh. To them it's a sport with essentially no downside because never would the Board or the GM to whom the Board has abdicated authority discipline one of our own. Dummy me a third time for not recognizing.

So maybe I owe our staff an apology for accusing them of incompetence and poor attitude? In reality, they may very well be the most cunning of all. But either way the cookie crumbles, our number one problem is what it has always been. Our staff.

On October 22, 2021 I sent the Board my second e-mail of the day insofar as this subject is concerned<sup>15</sup> (see above). And I shared my latest conclusions hoping some positive change would come about. However instead, it's merely the same old, same old.

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<sup>15</sup> See Exhibit "E" which includes this e-mail which was sent at 2:21 P.M.

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fee(s) are as high as they are, now you have another example.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

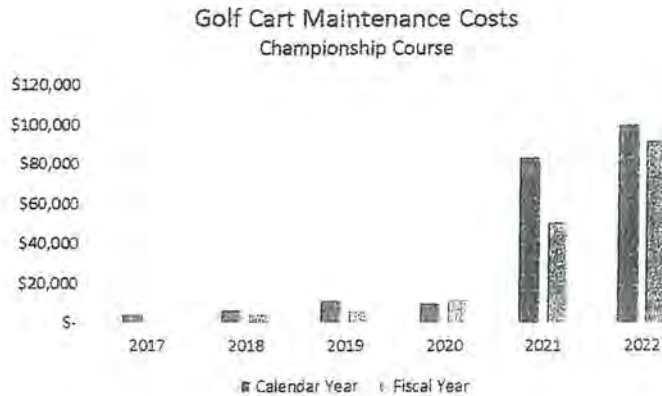
**EXHIBIT "A"**



- As expected, the current carts have experienced battery issues throughout the 2021 golf season due to heavier than normal play. The following table that shows the actual (and projected) incremental maintenance expenses incurred this golf season:

Description of items	Expended To-date	On Order / Anticipated Charges	Total
Parts (Batteries, Seats, Windshields, GPS screens etc.)	\$23,112.16	\$4,000-5,000	\$27,112 - \$28,112
Contract Labor	\$34,416.86		\$34,416
Labor – IVGID Fleet	\$15,895.60	\$3,000 - \$5,000	\$18,895 - \$20,895
<b>Total</b>	<b>\$73,424.62</b>	<b>\$7,000 - \$10,000</b>	<b>\$80,424 - \$83,424</b>

- The following chart shows actual Championship Course golf cart maintenance costs from Jan 2017 through September 2021, including projected costs through the 2022 golf season:



- Currently, trade-in value is approximately \$2,000 - \$2,200 per cart. Trade-in values can be expected to decrease significantly next year, and in particular, for lead-acid battery golf carts.
- Staff estimates that annual incremental maintenance costs to keep the current golf cart fleet operational through the 2022 golf season will (conservatively) be in the range of \$80,000. As discussed previously, investments made to keep the current fleet operational are not expected to impact future trade-in value. *Note: To-Date 26 of the 80 carts in our fleet have had batteries replaced.*

**EXHIBIT "B"**

## RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

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**From:** <s4s@ix.netcom.com>  
**To:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**Cc:** <ISW@ivgid.org>, "Callicrate, Tim" <tim\_callicrate2@ivgid.org>, "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>  
**Subject:** RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet  
**Date:** Oct 28, 2021 10:09 AM

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Ms. Herron -

On October 11, 2021 I made the records request below with respect to the alleged Champ golf cart repair costs identified at page 386 of the Board packet for the Board's October 13, 2021 meeting,

On October 20, 2021 you belatedly provided the records identified below allegedly responding to my records request.

However when I examined the records provided, I was able to confirm that:

1. A number of records requested were not provided; and,
2. There was a discrepancy between what staff represented on page 386 and the records provided (\$26,553.43 more in parts and \$27,233.94 less in third party labor.

Therefore later that day I asked you provide the deficient records, as well as an explanation for the massive discrepancies between what staff represented and the records provided.

I asked when you would be providing the missing records? Or was it your intent to provide none because none really exist and our vaunted staff have simply FABRICATED the numbers?

Again more than five business days have elapsed and you have ignored my follow up October 20, 2021 request. In other words, another Nevada Public Records Act violation.

Where are the missing requested records and explanation (i.e., "information" inasmuch as you are the District's Information Officer)?

And Board members, when do you intervene and do something to protect the public? You're supposed to be working for the public rather than staff. So I'm waiting to see what if anything you do.

Respectfully, Aaron Katz

-----Original Message-----

**From:**  
**Sent:** Oct 20, 2021 10:12 PM  
**To:** Herron, Susan  
**Cc:** , Callicrate, Tim , Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela  
**Subject:** RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Thank you Ms. Herron -

1. For the additional IVGID Internal Services - labor spent on our existing 80 Champ Golf Course carts, I asked to examine invoicing or billing from Internal Services evidencing the date of each labor expenditure, a description of the purpose for each labor expenditure for each invoice or billing, the amount of each labor expenditure, the time and at what labor rate totaling the combined \$15,895.60 represented by Mr. Howard. I remind you. Staff have represented that Internal Services "bills" the other departments it provides materials and services to.

You provided nothing.

2. I asked to examine records evidencing the additional \$4,000-\$5,000 anticipated to be spent on replacement parts already on order for our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided nothing.

3. For the additional IVGID Internal Services - labor anticipated to be spent on our existing 80 Champ Golf Course carts, I asked to examine records evidencing a description on what staff anticipate will be expended on labor from Internal Services - Fleet represented for labor including the amount of each labor expenditure, the time and at what labor rate totaling the combined totaling the combined \$7,000-\$10,000 represented by Mr. Howard.

You provided nothing.

4. I asked to examine records evidencing the additional \$3,000-\$5,000 anticipated to be spent on Internal Services - Fleet labor associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided nothing.

5. I asked to examine records evidencing the \$23,112.16 which has allegedly been spent to date on replacement parts (batteries, seats, windshields, GPS screens, etc.) for our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided a series of Car Club invoices totaling \$49,663.59 for these items. And for the record since I am sending a copy of this e-mail to the Board, \$39,888.20 of this sum was spent on replacement batteries. Only \$9,775.39 was spent on other misc. parts. I want a detailed explanation from staff as to the bases for the discrepancy. Are you listening Indra?

6. I asked to examine records evidencing the \$34,416.86 in contract labor which has allegedly been spent to date associated in some manner with our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided a series of Car Club invoices totaling \$7,204.92 for this labor. I want a detailed explanation from staff as to the bases for the \$27,211.94 discrepancy. Are you listening Indra?

When are you providing the missing records? Or is it your intent to provide none because none really exist and our vaunted staff have simply FABRICATED the numbers?

And to the Board. You had best STOP Mr. Howard from ordering replacement carts from Club Car because now we see the real maintenance and repair costs associated with our existing fleet cost less than \$10K/annually, and since we've purchased replacement batteries for more than all of our existing carts, the cost will be substantially less than this number for the next four years - the life of our replacement batteries.

Also wake up and smell the coffee. The fact our in house fleet department wasn't capable of replacing batteries or windshield channels is evidence the entire department needs to be TERMINATED! We spend over \$3.2M annually on

alleged internal services which aren't worth the paper they're not written on.

Respectfully, Aaron Katz

-----Original Message-----

From: Herron, Susan

Sent: Oct 20, 2021 4:39 PM

To: 's4s@ix.netcom.com'

Subject: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Mr. Katz,

Here are the invoices as requested.

Susan

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Monday, October 11, 2021 12:55 PM

To: Herron, Susan

Subject: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Hello Ms. Herroq,

At page 386 of the Board packet for Wednesday's upcoming Board meeting, Mr. Howard represents that;

1. \$23,112.16 has been spent to date on replacement parts (batteries, seats, windshields, GPS screens, etc.) for our existing 80 Champ Golf Course carts; 2. An additional \$4,000-\$5,000 is anticipated to be spent on replacement parts already on order for our existing 80 Champ Golf Course carts; 3. \$34,416.86 in contract labor has been spent to date associated in some manner with our existing 80 Champ Golf Course carts; 4. An additional 5,896.60 in Internal Services - Fleet labor has been spent to date associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts; and 5. An additional \$7,000- 0,000 is anticipated to be spent in Internal Services - Fleet labor associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts.

I would like to examine records which evidence each and every of the above cost elements.

For replacement parts (batteries, seats, windshields, GPS screens, etc.) spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each purchase, the vendor for each purchase, a description of each purchase, the amount of each purchase, and the mfg's warranty for each part purchased totaling the combined \$23,112.16 represented;

For the additional replacement parts on order for our existing 80 Champ Golf Course carts, I would like to examine records evidencing each ordered part, the date of each such part was ordered, the vendor for each ordered part, a description of each part ordered, and the amount of each ordered part totaling the combined \$4,000-\$5,000 represented;

For contract labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each labor expenditure, the vendor for each invoice, a description of the purpose for labor expenditure for each invoice, the amount of each labor expenditure totaling the combined \$34,416.86 represented;

For the additional IVGID Internal Services - labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing or billing from Internal Services evidencing the date of each labor expenditure, a description of the

purpose for each labor expenditure for each invoice or billing, the amount of each labor expenditure, the time and at what labor rate totaling the combined 5,895.60 represented;

For the additional IVGID Internal Services - labor anticipated to be spent on our existing 80 Champ Golf Course carts, I would like to examine records evidencing a description on what staff anticipate will be expended on labor from Internal Services - Fleet represented for labor including the amount of each labor expenditure, the time and at what labor rate totaling the combined totaling the combined \$7,000- 0,000 represented.

Thank you for your cooperation. Aaron Katz

**EXHIBIT "C"**



**Ingersoll Rand**

Augusta, GA 30917-4658  
 Telephone 706-863-3000  
 FAX: 706-868-3844

# INVOICE

Remit To
CLUB CAR, LLC.
15864 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No **473164**  
 Invoice Date 4/10/21  
 Due Date 5/10/21  
 Page 1  
 Warehouse SC

**Sold To:**

INCLINE VILLAGE GENERAL IMPROVEMENT  
 955 Fairway Blvd  
 Incline Village NV 89451-9006  
 United States

**Ship To:**

INCLINE VILLIAGE CHAMPIONSHIP COURSE  
 955 FAIRWAY BLVD  
 INCLINE VILLAGE NV 89451-9006  
 United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720		CO 2285540	41142	W900208426	00208426	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	Preform safety drive		.0		.000	.00
	test, adjusted tire		.0		.000	.00
	pressure, inspect and		.0		.000	.00
	grease front end		.0		.000	.00
	components, inspect your		.0		.000	.00
	tow links for visible		.0		.000	.00
	wear, tighten all		.0		.000	.00
	structural components		.0		.000	.00
	including but not limited		.0		.000	.00
	to; windshields, struts,		.0		.000	.00
	shocks, canopy, seat		.0		.000	.00
	backs and bottoms, bag		.0		.000	.00
	hoops and floor mats.		.0		.000	.00
	Also inspect brake system		.0		.000	.00
	and adjust brake pedal		.0		.000	.00
	height. Preform		.0		.000	.00
	alignments and inspect		.0		.000	.00
	tires for unusual wear		.0		.000	.00
	patterns. We will insure		.0		.000	.00
	that you are getting the		.0		.000	.00
	most time out of your		.0		.000	.00
	fleet.		.0		.000	.00
	LAB 8.00hrs. @ \$203.25/hr.		.0		.000	1,626.00
	LAB 8.00hrs. @ \$203.375/hr.		.0		.000	1,626.96
	LAB 8.00hrs. @ \$203.375/hr.		.0		.000	1,626.96

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.000	.00	.00	4,879.92	.00	.00	4,879.92

All past due invoices are Subject to a 1% per month Finance charge

PAYABLE IN USD



























# INVOICE



Invoice No.: 563040  
 Invoice Date: 08/18/2021  
 Due Date: 09/17/21  
 Warehouse: SC

<b>Remit To:</b>
CLUB CAR, LLC 15864 COLLECTIONS CENTER DRIVE CHICAGO, IL, 60693
<i>Please reference this invoice number with payment.</i>

**Sold To:**  
 INCLINE VILLAGE GENERAL IMPROVEMENT  
 955 Fairway Blvd  
 Incline Village NV 89451-9006  
 United States

**Ship To:**  
 INCLINE VILLAGE GENERAL IMPROVEMENT  
 DISTRICT DBA  
 INCLINE VILLAGE CHAMPIONSHIP GC  
 893 SOUTHWOOD BLYD  
 INCLINE VILLAGE NV 89451-7425  
 United States

CUST. #	SHIP VIA	ORDER #	SLSMN #	SALE/ORD #	P.O. #	TERMS
1367720		2368337	41142	21-0225	21-0225	NET 30 DAYS

ITEM #	DESCRIPTION	UNIT	QTY SHIPPED	QTY BACK ORD	UNIT PRICE	AMOUNT
	SC/RE					
	ATTN: TRAVIS RILEY					
	SEAT BTMS DROPSHIPED TO					
	THE COURSE CO2304524					
	FLOORMATS BACKORDERED					
	FREIGHT WAIVED PER					
	R. KASINGER					
105223321	SP ASM, PREM SEAT BOTM, LT BEIGE	EA	16.00		\$ 361.75	\$ 5788.00

TOTAL WGT.	NET SALES	TRADE DISCOUNT	MISC. CHG.	TAXES	TERMS DISC.	AMOUNT DUE
139.36	\$ 5788.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5788.00 Payable in USD

*All past due invoices are subject to a 1% per month finance charge.*





**EXHIBIT "D"**

Mr. Katz – in response to your specific questions (see below):

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>  
**Sent:** Tuesday, October 12, 2021 6:05 PM  
**To:** Paul C. Navazio <pcn@ivgid.org>  
**Cc:** Howard, Darren <jdh@ivgid.org>  
**Subject:** Re: Golf Cart Replacement Project Inquiry

Thank you.

Mr. Howard created the memo yet he doesn't know how to respond? Interesting. (Mr. Howard and I collaborated on the Board memo (page 381))

Two questions.

The first question is does Car Club require us to trade in our existing cart fleet in order to get a lease price of \$386,352 over 5 years? YES – the quoted prices include a credit for the trade-in value of the existing golf carts. Or need we trade in nothing and then presumably we can sell our existing fleet for \$164,000 or more which can be used to reduce the lease price to \$222,352 or less? (Pricing assumes trade-in of existing carts). And please show me where in the Board packet this question is answered. (See Board packet page 432, which shows how the trade-in credit is reflected for each of the (purchase or lease) quotes. Note: EZ-GO provided quotes with gross price per unit and separate trade-in credit, while Club Car provided quotes “net” of trade-on value (ie included in pricing):



And Board packet page 428 for the specific application of trade-in credit for the 60-month lease option:

I would also refer you to pages 406-409 (Club Car quotes) for how the trade-in value is reflected in their proposed pricing and financing.

The second question is if we pay the \$386,352 represented and decide to exercise the option to purchase the carts at the end of 5 years, what is the option price? The 60-month lease terms yielding the \$386,352 cost over the term is a straight (Fair Market Value) lease and does not include a purchase option. The only “lease-purchase” options were provided by Club Car for a 48-month lease. And please show me where in the Board packet this question is answered. (see summary table on page 383 of the Board packet)

Thanks for your help in clarifying these two matters. Aaron

-----Original Message-----

From: Paul C. Navazio <[pcn@ivgid.org](mailto:pcn@ivgid.org)>  
Sent: Oct 12, 2021 5:34 PM  
To: [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)>  
Cc: Howard, Darren <[jdh@ivgid.org](mailto:jdh@ivgid.org)>  
Subject: Golf Cart Replacement Project Inquiry

Mr. Katz –

Darren Howard relayed to me that you had questions related to the financial information provided in the 10/13 Board agenda item related to replacement options for the Championship Course Golf carts. Please feel free to email me any questions you may have.

I would note that the agenda item includes the information used to develop the costing of the proposal presented; however, it was brought to our attention that the attachment with the detailed fiscal analysis had pages cut-off in the printing of the Board packet. The Board clerk has updated the information on line as well as transmitted to all those who receive the agenda packet. This information (pages 425-432) was specifically included in the packet to assist in understanding how the costing of the options was prepared.

Again, I am happy to answer any questions you may have or walk you through the details of the fiscal analysis.

**Paul Navazio**

Director of Finance

Incline Village General Improvement District

893 Southwood Blvd.

Incline Village, NV 89451

Office: 775-832-1365

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**EXHIBIT "E"**

## **Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet - Follow Up - It's Nearly EVERYTHING Your Vaunted Staff Do...Yet Again - P.S. I May Have Been Wrong!**

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet - Follow Up - It's Nearly EVERYTHING Your Vaunted Staff Do...Yet Again - P.S. I May Have Been Wrong!  
**Date:** Oct 22, 2021 2:21 PM

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Chairperson Callicrate and Other Honorable Members of the Board -

In my earlier e-mail on this subject (see below) I blamed what I labeled unprofessional staff behavior on incompetence and attitude.

In response I was contacted by an IVGID employee who I periodically communicate with, who suggested I might be wrong. This employee explained to me that there might be three (3) other reasons I failed mention. And those reasons are really worse than incompetence and attitude. And that's the purpose of this follow up e-mail.

1. Retaliation - Our staff don't like it when they are questioned/their agendas iare not blindly embraced by the Board. Here staff didnt want to retain our existing Champ Golf cart fleet last November. They wanted to replace it then with spiffy new carts. But the Board didn't go along with the program. So staff decided to "stick it" to the public. If we're not going to defer to what our staff want to do, then we're going to pay a price other than the most obvious one. So it's not that staff were stupid in doing what they did. They knew exactly what they were doing so that come last month, they could point to how much it had cost us to repair versus replace, and thus result in what they wanted all along. Dummy me for not recognizing.

2. Buying Votes - It's in staff's interests to have do nothing Boards who keep the gravy flowing to themselves and their colleagues. So that requires the correct type of Board trustee. So staff feel they must court the special interest groups in town who can deliver votes if/when they're necessary. And who's the most pervasive special interest group in town who can deliver votes? Our core golfers of course. Those members of the private golf clubs in town who benefit from the personalized service and preferential treatment they receive from staff. These golfers demand spiffy new, top of the line golf carts with state of the art GPS - regardless of cost. After all to them, it doesn't matter, because the overwhelming majority of us who don't play golf will be made to involuntarily subsidize the cost of their acquisition. And in exchange for these amenities, our golfers are more than happy to be willing partners with staff when it comes to things like trustee elections. And with the few voters in town, it doesn't take a lot of core golfers to influence the outcome of an election.

3. Sport - Our staff laugh themselves all the way to the bank seeing the reaction of local citizens like me and similar minded Board trustees in response to the "trigger" things they do/fail to do. So they revel in the opportunity to do unnecessary or less than intelligent things which end up costing local property owners more money, just to see our reaction and laugh. To them it's a sport with essentially no downside because never would was discipline one of our own.

So maybe I owe our staff an apology for accusing them of incompetence and a poor attitude. Actually, they may very well be the most cunning. You Board members be the judge. But either way the cookie crumbles, our number one problem is staff.

Respectfully, Aaron Katz

-----Original Message-----

From:

Sent: Oct 22, 2021 10:52 AM

To: Callicrate, Tim

Cc: Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela ,

Subject: Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet - Follow Up - It's Nearly EVERYTHING Your Vaunted Staff Do...Yet Again!

Chairperson Callicrate and Other Honorable Members of the Board -

I keep telling each of you it's nearly EVERYTHING our incompetent, grossly over paid and over benefited staff do. The more one peels away the onion, the uglier it gets - invariably. And that's what I'm seeing again with the proposed Champ Golf cart lease. Consider the following:

Remember, in order to get the cart replacement pricing represented to the Board, our wonderful staff hid the fact in hundreds of meaningless Sep 2 Board packet pages, that we have to trade in our existing cart fleet and we only get a \$2,050/cart allowance credit. That's because the carts have a "trade-in value (of) approximately \$2,000-\$2,200 per cart" (see page 386 of Sep 2 Board packet). And remember, staff didn't clearly and completely admit this to the Board. I had to do a public records request to get the answers and once I confirmed what I suspected all along, I was the one who shared this little tidbit (which increases the cost of these carts by \$64,000) with the Board.

Now how much do you think your vaunted staff spent on golf cart battery replacements? Remember, Mr. Howard has represented that batteries were replaced earlier this year on 32.5% of our Champ Golf cart fleet [26 carts (see page 386 of the Sep 2 Board packet)]. Well the answer is at least \$2,303/cart. And that doesn't include any labor costs associated with installation/disposal of our old cart batteries. That's a let's spend \$2,303 on a cart we're going to trade in with Club Car so they can credit us back \$2,050 mentality. What a deal!

Now how did I come up with this \$2,303 number? Notwithstanding that at the Board's November 18, 2020 meeting (see page 382 of the Sep 2 Board packet) the Board chose to replace cart batteries on our existing fleet as they failed, on April 10, 2021, and at a cost of \$4,879.92, staff chose to bring in Club Car personnel to do an inspection of all 80 carts. I guess our wonderful Internal Services - Fleet Dep't wasn't capable of professionally inspecting anything, let alone these carts (more evidence the \$3.2M we spend annually with our Internal Services Dep't is a waste and needs to go). As this inspection was a pre-cursor to battery replacement, I feel I am properly assigning an allocated cost to each of our 80 carts for this service. And this works out to \$61/cart.

Next, staff committed to the purchase of replacement batteries (Trojan T-875 8v/170Ah Batteries) on an as needed basis. Instead of shopping for replacement batteries, staff chose to blindly purchase them from Club Car. Now remember, these were NOT Club Car batteries. They were Trojan batteries merely re-sold by Club Car. So what did Club Car charge us for the replacement batteries? \$241.71/each plus \$1,653.20 in shipping for 19 of these batteries (see invoice #509204). This pegs the shipping costs at an additional \$87.01/battery. And it brings the gross price of each battery, F.O.B. Incline Village, to really \$328.75 instead of \$241.71. And since each cart requires six (6) batteries, our actual cost/cart, just for new batteries, was nearly \$2,000 (\$1,972.50 to be exact).

But wait. There's more!

For some reason which makes no sense to me but for the fact that some think that because we're Incline Village we are entitled to the best whether or not it is required, staff chose to purchase water dispensing manifolds for each of the batteries in all 80 of the carts in our fleet (at least 415 of them). Remember, none of our carts had these manifolds installed when they were purchased new from Club Car and apparently we did just fine without them for the last five (5)

years. But now things are different. Arguably these manifolds make it easier for staff to fill each battery cell with water (only when they periodically require topping off every month or so) by filling one central source rather than each of the six (6) battery sources within a cart. So what was the cost of these manifolds? \$44.97/each (see invoice #498140). And again since each cart requires six (6) batteries, each cart requires six (6) of these manifolds. Thus the price for enough manifolds for each cart has unnecessarily increased the battery cost by an additional \$269.82.

Add each of these components together and you get...drum roll...a whopping \$2,303.32/cart!

And how much did staff spend on in house labor (unreimbursed internal services - fleet) to remove the old batteries, replace them with new batteries, install their manifolds, and dispose of the old batteries? Staff has not shared this number unless it's the \$15,895.60 revealed on page 386 of the Sep 2 Board packet. But based upon the way staff perform everything else in the District, I'm certain it was hundreds and hundreds and hundreds (if not thousands) of dollars! Notwithstanding, let's just stick with the \$2,303/cart number for now for my comparison purposes.

Now once staff realized the kind of expense they were about to incur compared to the cost/cart, don't you think someone would have come back to the Board and shared these numbers just to make sure the Board really, really wanted to go forward with existing cart battery replacement versus exchanging for new? Of course not! That would require half a brain, being pro-active and responsible.

So continuing with this discussion, last November we owned an existing 80 cart fleet of Champ golf carts with a trade in value of approximately \$2,000-\$2,200/each cart. And we spent \$2,303/cart just on new batteries/accessories for at least 26 of those carts and six (6) manifolds/cart because we purchased a whopping 415 of them (see invoice #498140) for the remaining 54 carts. In other words, staff spent \$52,000-\$57,200 plus an additional \$2,600-\$7,800 of the equity in our existing cart fleet on new batteries and peripherals. Which means that if we trade in our existing fleet of carts for new, there will really be NO TRADE IN VALUE ALLOWANCE whatsoever for at least 26 of our carts. And a diminished value for the remaining 54. To the benefit of whom exactly?

Okay. Now follow me on this one. Did we really need to pay Club Car \$1,972.50 for six (6) replacement batteries/cart? Does it really surprise anyone that the answer is NO?

Stupid me did a Google search for a six (6) pack of the exact same Trojan batteries staff purchased from Club Car and low and behold I discovered they could have been purchased them from Golf Garage for \$1,339.95 (go to [https://www.golfcartgarage.com/8-volt-golf-cart-batteries-trojan-battery-t-875-8v-170ah-6-pack-48v/?gclid=EAlaIqobChMlr8b0\\_JPe8wIVwhmtBh15tQqUEAQYASABEgKDD\\_D\\_BWE](https://www.golfcartgarage.com/8-volt-golf-cart-batteries-trojan-battery-t-875-8v-170ah-6-pack-48v/?gclid=EAlaIqobChMlr8b0_JPe8wIVwhmtBh15tQqUEAQYASABEgKDD_D_BWE)) if you don't believe me. That's a savings of \$632.55/cart. Times 26 carts, that's a savings of \$16,446.30! That we didn't save thanks to our professional staff.

But wait a minute. You may be saying to yourself that I failed to include shipping costs for these batteries. And you'd be correct. But that's because Golf Garage offers FREE SHIPPING on orders over 25. Obviously Club Car doesn't.

Thank you INCOMPETENT staff who additionally, just don't care!

But wait. There's more. Can there really be more? And if there is, do I really need to share it to make my point? Yes there is more, and yes you need to share it.

Remember. These batteries are not Club Car batteries. They're manufactured by a different mfg (Trojan) and they're widely used by essentially all cart and other similar manufacturers in the industry. And as you might imagine, Trojan is NOT the only manufacturer of similar batteries. So there are many comparable alternatives available.

If you really want me to go through the list I can. But let's take just one (Duracell (SLIGC8V Duracell Ultra BCI Group GC8 8V 165AH Deep Cycle Golf Cart and Scrubber Batteries). Is that a good enough replacement brand for you to

consider? And who sells these batteries? Besides just about everyone, how about Batteries Plus located right in Reno? And what's the price? How about \$47.99/each less 10% (\$14.80) = Net \$133.19/each for online orders (go to <https://www.batteriesplus.com/productdetails/sligc8v>)? Fox six (6) batteries = \$799.14. That's a savings of...are you ready for this one...of \$1,173.36/cart = \$30,507.36 for the 26 carts where batteries were actually replaced.

Okay, discount my argument because I didn't include shipping costs. Your right again. But how about free local pick-up in lieu?

And don't you think that if we had someone competent working for us we could get an even better price by negotiating for the purchase of 156 batteries versus 6?

Oh I can hear former Trustee Hammer Hell speaking from the grave (literally I have no knowledge one way or the other if he is alive, but I can hear him anyway): "But wait. We received 'enhanced value' for overpaying" with Club Car. Really? Let me tell you staff's idea of "enhanced value."

The ability to spend thousands of additional taxpayer dollars on their individual District procurement cards for personal meals at the public's expense because "they had a tough week." Or maybe the ,100+ PW contracts administrator Ronnie Rector charged on her District procurement card for LL Bean gifts for herself and her colleagues. Or you go ahead and fill in the blank. You Board members are 100% responsible for these unnecessary expenditures because you refuse to pull all of these procurement cards from staff BECAUSE NOTWITHSTANDING THEY SIMPLY CANNOT BE TRUSTED!

The point here is these events happen over, and over, and over again. By incompetent, over paid and over benefitted staff who simply DON'T CARE! It's almost as if our HR Dep't gives each new prospective employee a customized aptitude test because we're searching for employees susceptible to "the IVGID way." So that after they're hired, should any of us question why our staff actually behave in accordance with the IVGID way?

Like I said. If you don't clean house, stupid behavior like this will be repeated time after time at local parcel owners' expense. And unlike here, you'll never know it occurred because to staff "transparency" really means the exact opposite.

Now I could be wrong, but honestly I'm not.

Respectfully, Aaron Katz

-----Original Message-----

From:

Sent: Oct 20, 2021 10:13 PM

To: Callicrate, Tim

Cc: Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela ,

Subject: Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

I keep telling you it's nearly EVERYTHING our staff do. EVERYTHING! It's dirty, it's a lie, it's not what staff represent, it's a wasteful expenditure, etc., etc. And now I provide more evidence from the deceivers' own mouths if you open your eyes and actually look at what's going on.

And this is in addition to the Underwood lies insofar as the Mtn Golf cart path project is concerned. Unbelievable! Actually very believable if you've lived in this town for six (6) months and opened your eyes to what really goes on.

Below find my records request and Ms. Herron's response.

I have created a spreadsheet of all the records produced so you can see a summary for yourselves, and it is attached. Remember, ALL of these numbers are staff's.

The numbers don't jive. And they substantially don't jive. And as you can see if we pull the expenses incurred on new batteries which should last another 4-5 years, essentially nothing has been spent on maintenance and repair of our existing Champ golf cart fleet.

Trustee Dent. You asked how can the maintenance and repair costs be so high given our light use. I told you it was because our vaunted staff are a bunch of liars and the facts don't match the representations being made. Do you see now?

If you're really looking out for the public which I doubt you are doing, you will take the bull by the horns and:

1. Stop believing everything that comes out of staff's mouths. They simply CANNOT be trusted.
2. You must assume they're not telling the truth and you must force them to prove EVERYTHING they represent.
3. Fire all the liars and deceivers. ALL of them.
4. Revoke Indra's bonus and contract extension. This is supposed to be an example of "exceeds requirements?"
5. Stop any order of new champ golf carts from Club Car.
6. At least two of you vote NO when staff come back for a resolution to enter into an installment purchase agreement.
7. Spread the truth as I am laying it out here to the public instead of the propaganda on the District's web site and in the IVGID Quarterly. Once they learn the truth, I suspect you're going to have a riot on your hands.

Frank and I and others have been putting up with these lies after lies after lies for a decade or more. No longer!

Respectfully, Aaron Katz

-----Forwarded Message-----

From: Herron, Susan

Sent: Oct 20, 2021 4:39 PM

To: 's4s@ix.netcom.com'

Subject: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Mr. Katz,

Here are the invoices as requested.

Susan

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Monday, October 11, 2021 12:55 PM

To: Herron, Susan

Subject: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Hello Ms. Herron -

At page 386 of the Board packet for Wednesday's upcoming Board meeting, Mr. Howard represents that;

1. \$23,112.16 has been spent to date on replacement parts (batteries, seats, windshields, GPS screens, etc.) for our existing 80 Champ Golf Course carts;
2. An additional \$4,000-\$5,000 is anticipated to be spent on replacement parts already on order for our existing 80 Champ Golf Course carts;
3. \$34,416.86 in contract labor has been spent to date associated in some manner with our existing 80 Champ Golf Course carts;
4. An additional 5,896.60 in Internal Services - Fleet labor has been spent to date associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts; and.
5. An additional \$7,000- 0,000 is anticipated to be spent in Internal Services - Fleet labor associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts.

I would like to examine records which evidence each and every of the above cost elements.

For replacement parts (batteries, seats, windshields, GPS screens, etc.) spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each purchase, the vendor for each purchase, a description of each purchase, the amount of each purchase, and the mfg's warranty for each part purchased totaling the combined \$23,112.16 represented;

For the additional replacement parts on order for our existing 80 Champ Golf Course carts, I would like to examine records evidencing each ordered part, the date of each such part was ordered, the vendor for each ordered part, a description of each part ordered, and the amount of each ordered part totaling the combined \$4,000-\$5,000 represented;

For contract labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each labor expenditure, the vendor for each invoice, a description of the purpose for labor expenditure for each invoice, the amount of each labor expenditure totaling the combined \$34,416.86 represented;

For the additional IVGID Internal Services - labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing or billing from Internal Services evidencing the date of each labor expenditure, a description of the purpose for each labor expenditure for each invoice or billing, the amount of each labor expenditure, the time and at what labor rate totaling the combined 5,895.60 represented;

For the additional IVGID Internal Services - labor anticipated to be spent on our existing 80 Champ Golf Course carts, I would like to examine records evidencing a description on what staff anticipate will be expended on labor from Internal Services - Fleet represented for labor including the amount of each labor expenditure, the time and at what labor rate totaling the combined totaling the combined \$7,000- 0,000 represented.

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – OUR STAFF HAVE NOT BEEN TRUTHFUL IN ALLEGING THE ANNUAL MAINTENANCE COSTS ASSOCIATED WITH OUR EXISTING 80 CHAMP GOLF CART FLEET TOTAL \$80,424-\$83,424 – NOW THE REST OF THE STORY. THE OUTRAGEOUS IN-HOUSE LABOR COSTS ASSESSED ASSOCIATED WITH MAINTENANCE OF OUR EXISTING CHAMP GOLF CART FLEET COMPELS AN INTERNAL AUDIT OF OUR INTERNAL SERVICES DEPARTMENT**

**Introduction:** In a companion written statement on the subject of the maintenance costs associated with our existing Champ Golf cart fleet, I documented how under our professional staff's tutelage, and exclusive of in-house labor, we stupidly spent \$2,303.32 per cart on replacement batteries. Subsequently Ms. Herron provided records evidencing the in-house labor costs assigned to this maintenance. And is the contents of these records and what they suggest that are the purposes of this written statement.

**The Missing Labor Costs:** In my companion written statement on the subject of Champ Golf cart maintenance costs I concluded that: our staff had spent \$2,303.32/cart on replacement batteries; “and remember, none of th(is) cost...represent(ed) labor expended to remove/replace/dispose of the old batteries.” Consequently on October 20, 2021 I made a public records request wherein I asked, in part, to examine records evidencing:

1. The IVGID Internal Services labor spent on our existing 80 Champ Golf Course carts totaling the \$15,895.60 as represented by Mr. Howard<sup>1</sup>;

2. The third party Contract labor spent on our existing 80 Champ Golf Course carts totaling the \$34,416.86 as represented by Mr. Howard<sup>1</sup>; and,

3. The additional IVGID Internal Services labor anticipated to be spent on our existing 80 Champ Golf Course carts totaling the \$3,000-\$5,000 as represented by Mr. Howard<sup>1</sup>.

Although Ms. Herron has still failed to make available for my examination the public records identified in ¶3 above, on November 1, 2021<sup>2</sup> she provided me with a five (5) page “Repair Transaction Cost Detail” which allegedly detailed the labor and its alleged cost corresponding to the \$15,895.60

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<sup>1</sup> See page 386 of the packet of materials prepared by staff in anticipation of the Board's October 13, 2021 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013\\_-\\_Regular\\_-\\_Searchable\\_-\\_Part\\_3.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013_-_Regular_-_Searchable_-_Part_3.pdf) (“the 10/13/2021 Board packet”)].

<sup>2</sup> The e-mail string between Ms. Herron and me on this subject, including her referenced November 1, 2021 e-mail to me, are attached as Exhibit “A” to this written statement.



and \$34,416.86 figures identified above<sup>3</sup>. If you look at the "Grand Totals" on page 5 of Exhibit "B," you will find an asterisk next to the combined (\$50,312.46) \$15,895.60 and \$34,416.86 labor figures.

**Club Car Contract Labor Expended:** If you go through the five (5) pages detailed, you will find the \$34,416.86 indicated. But not all of these expenditures represent labor associated with maintenance of the subject carts. For instance, go to the entries represented by the asterisks placed next to six (6) of those "Club Car" expenditures, and you will see that the first \$4,879.92 expense is evidenced by invoice #473164 attached as one of the exhibits included in Exhibit "C" to my companion written statement. As I've already explained, this expenditure had nothing to do with labor advanced to maintain our existing Champ Golf cart fleet. Rather, it represents nothing more than a series of cart *inspections*.

Nor did the next \$21,423.94 expense have anything to do with labor advanced to maintain our existing Champ Golf cart fleet. Rather, it is evidenced by invoice #498140 attached as another one of the exhibits included in Exhibit "C" to my companion written statement, and it represents the *parts* detailed thereon.

Nor did the next \$5,788.00 expense have anything to do with labor advanced to maintain our existing Champ Golf cart fleet. Rather, it is evidenced by invoice #563040 attached as another one of the exhibits included in Exhibit "C" to my companion written statement, and it represents the *parts* detailed thereon.

When these three expenses are deducted from the \$34,416.86 represented, we see that only \$2,325.00 was actually spent on Club Car contract labor associated with maintenance of the subject carts.

**So Why Did Staff Tell the Board and the Public That \$34,416.86 Had Been Spent on Existing Champ Golf Cart Maintenance Using Third Party Contract Labor When the Truth is That Only \$2,325.00 Was Spent?**

**IVGID Internal Services Labor Expended:** If you deduct the \$34,416.86 in Club Car expenditures detailed in the preceding two paragraphs, you are left with \$15,895.60 of IVGID Fleet labor. That labor is mostly attributable to IVGID employee Travis Riley, although secondarily, some is attributable to an IVGID employee by the name of "Wes." Nonetheless, both employees have purportedly charged their labor to this project at the rate of \$90/hour. Putting aside the question of the reasonableness or lack thereof insofar as this hourly rate is concerned, for what exactly was this labor advanced? I went through each entry on Exhibit "B" and was able to prepare the spreadsheet summary which appears below:

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<sup>3</sup> That five (5) page detail is attached as Exhibit "B" to this written statement.

2021 Existing Champ Golf Cart Repairs/Replacement Labor		
Description		Amount
Battery		\$ 7,458.70
Hydra Pump		\$ 136.00
Suspension System		\$ 605.20
Hub/Bearing/Seal		\$ 71.20
Steering System		\$ 302.60
Lines/Hoses		\$ 180.00
Charging Systems		\$ 863.80
Electronic Controls		\$ 151.30
Align Front End		\$ 124.60
Unexplained Maintenance		\$ 576.00
Miscellaneous Equipment Service		\$ 171.00
Miscellaneous General Electric		\$ 27.00
Miscellaneous Hydraulic		\$ 63.00
Miscellaneous Labor		\$ 279.00
Unexplained Miscellaneous		\$ 338.20
Inspections		\$ 348.00
Trouble Shooting		\$ 1,506.90
Parts Research/Ordering		\$ 223.90
Equipment/Parts Pick-Up/Delivery		\$ 1,403.50
Shop Clean-Up		\$ 573.00
Steam Clean/Wash		\$ 17.80
Assisting Operations		\$ 261.00
Training Given		\$ 54.00
Unexplained		\$ 159.90
Totals		\$ 15,895.60

\$90/hour for staff to:

Do parts research/ordering? Equipment/Parts Pick-Up/Delivery? Providing Training to Others? Shop Clean-Up? Steam Cleaning/Washing One or More Carts? Assisting Operations?

What about \$7,458.70 to arguably remove/replace the seventy-nine (79) batteries documented in my companion written statement? That's \$94.41/battery. And since there are six (6) batteries/cart, we're talking about nearly \$566.50 in labor to replace an existing cart's batteries in addition to the cost of the batteries themselves.

**So Why Did Staff Tell the Board and the Public it Was Necessary and Reasonable to Spend an Additional \$15,895.60 on Existing Champ Golf Cart Maintenance Using in-House Fleet Department Labor?**

**Conclusion:** So here we see that staff spent \$2,303.32/cart on replacement batteries for our existing Champ Golf cart fleet. And with installation, the total cost was actually closer to \$3,000/cart

(\$2,869.82 to be precise)! Was it wise to spend this kind of money on replacement batteries for our existing cart fleet? Were we really getting \$15,895.60 worth of labor compared to what was being provided by our Fleet Department? These are the real questions raised by the subject inquiry.

Each year the Board budgets over \$3 million in revenue assigned to the District's Internal Services Fund which in part, consists of Fleet. But the only way this fund can generate revenue is to bill IVGID's various other departments for the goods and services it provides. In other words, because Champ Golf used Travis and Wes from Fleet, it had to pay the District's Internal Services Fund for their labor. Okay. Why didn't Champ Golf use a private vendor like Sierra Golf Carts and Auto in Reno (<https://www.sierragolfcart.com/accessories>) instead of Travis and Wes? Because according to staff, it costs us so much less to have an Internal Services Department perform the work rather than having to outsource work such as that provided to our existing Champ Golf cart fleet. For years I and others have been asking for records which evidence what it really costs when Internal Services are used instead of outsourcing. And for years the public has been told no records exist. *That is until now!*

Exhibit "B" which is attached now reveals that Travis and Wes are charging Champ Golf for all sorts of things marginally required if at all, and at *excessive pricing*. And why? Because if the Champ Golf sub-fund doesn't pay for Travis' and Wes' services, Internal Services will have no revenue source to pay these employees who are assigned to the Internal Services Fund. And this same scenario is what plagues *everything* under the Internal Services umbrella; building maintenance; engineering; and, fleet.

Well it turns out that to outsource would cost the District far less money. Or perhaps Travis and Wes could become Champ Golf employees at a much lower hourly compensation rate for the five (5) months or so the Champ Golf Course is open. But staff refuse to go there because if all of our departments outsourced, Internal Services would have no revenue source to pay their employees. And we can't have that, can we?

The previous Mountain Golf venue manager, Angie Rodriguez, complained to me of this very state of affairs before she was "let go" by senior staff. Angie had a golf cart that required a couple of hundred dollars worth of maintenance and repairs. But the GM at the time wouldn't allow her to outsource the necessary work to the private sector for this amount. Instead, she was required to use the District's Fleet Department even though it was going to charge Mountain Golf *more than \$1,000 more* than to outsource! The excess charge meant that Mountain Golf's bottom line would suffer, and in turn, so would Angie's chances at enhanced compensation. And that's the same problem here.

Why are the District's financials so crappy at both of our golf courses? Part of the reason is because venue managers are required to use the District's Internal Services Department at excessive rates and charges. \$90 for a mechanic. Nearly \$600 to remove/replace a handful of batteries. Hundreds of dollars to call up a supplier and place an order for parts or equipment. \$90/hour to pick up and deliver whatever (lunch?). \$90/hour to assist staff operating the District's facilities.

This episode demonstrates that we need to bring in a consultant to evaluate each of our Internal and Central Services Departments. We need to know what exactly they do. Encompassing how much time. And at what reasonable rate of compensation. So we can evaluate whether it makes more sense to outsource than to overpay for our bloated staff. It is for these reasons that this afternoon I sent an e-mail to the Board making this request<sup>4</sup>. Which is what I am asking the Board again to do as I request.

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fee(s) are as high as they are, now you have another example.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>4</sup> This e-mail is attached as Exhibit "C" to this written statement.

**EXHIBIT "A"**

## **Fw: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up**

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**From:** <s4s@ix.netcom.com>  
**To:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**Cc:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>, "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Fw: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up  
**Date:** Oct 20, 2021 8:56 AM

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So where are the docs I requested to examine below Ms. Herron?

Did you not receive the e-mail request?

Do you not know how to count business days?

Are you unable to perform your job?

Did you simply forget?

Do you contend you timely complied and somehow this is another one of your alleged e-mails I didn't receive?

Are your IVGID colleagues a bunch of incompetents and crooks?

These are all docs which should have been available for examination one day after my request. Not ten days. That is assuming they exist. And if they don't exist, all you had to do was respond, within five business days, that they do not exist.

1) Staff doesn't have the written application FW Carson made to Mr. Underwood for review of its proposed substituted material that the contractor sought to furnish and use? After all the contract required a written request so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra (since I'm sending you a copy of this e-mail). Something you're so good and experienced at.

2) Staff doesn't have Mr. Underwood's written approval for FW Carson's request above and all related impacts, including changes in Contract Price or Contract Times? After all, the contract required written approval so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Or "exceeds requirements" warranting a bonus and contract extension.

3) Staff doesn't have the fully executed change order reflecting all of the changes required as a result of FW Carson's request above? After all, the contract required the same so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

4) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in evaluating

FW Carson's proposed substitute? After all the contract required the Engineer to require reimbursement of these costs from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

5) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in making changes in the Contract Documents resulting from their approval of each proposed substitute? After all the contract required the Engineer to require reimbursement of these costs from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

6) Staff doesn't have the fully executed version of the construction contract with F.W. Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11? Do you really mean to tell me no such fully executed written agreement for the subject work doesn't exist? If so, that's all you had to respond Ms. Herron.

7) Staff doesn't have e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021? You mean to tell me staff and Mr. Nelson can't go to their e-mail sent box and do a search for the requested e-mails? How long will this take? 30 seconds/each? Or does your staff just need time to delete the damaging admissions? It's called damage control - Indra. Something you're so good and experienced at.

And please don't refer me to staff's disingenuous propaganda web page on this subject (<https://www.yourtahoeplace.com/ivgid/resources/construction-updates/mountain-golf-course-cart-path-replacement-project>) because I don't believe any of my requested records are on that site. Nor are they linked from that site. As if you didn't know Ms. Herron.

I'm sending a copy of this e-mail to the Board and Indra because I don't want to hear their cries of ignorance.

When do you get the message Board members your staff conceals public records, ignores the requisites of Nevada's Public Records Act, ignores the requirements of the contracts the Board approves, is guilty of bid rigging, is incompetent, is dirty, is grossly over compensated and over benefitted, etc., etc? What does Ms. Herron not understand about five (5) business days? How come I have to be the one monitoring her statutory compliance rather than the opposite?

If the Board doesn't step in and do something IMMEDIATELY to compel staff to produce the records requested, how about I just file a criminal complaint? And how about I accuse each of you of being an accessory because you certainly don't exist to ensure your vaunted staff comply with the NRS? You and your Ms. Herron have until noon tomorrow.

Respectfully, Aaron Katz

-----Forwarded Message-----

From:

Sent: Oct 10, 2021 11:09 AM

To: Herron, Susan

Subject: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project

Hello Ms. Herron -


At pages 55-59 of the packet of materials in support of the upcoming Board meeting Mr. Underwood recites how he was requested to approve a change in materials associated with phase 1 of the Mtn. Golf Course cart path.

I would therefore like to examine:

- 1) The written application the contractor made to Mr. Underwood to Engineer for review of its proposed substitute material that the contractor sought to furnish and use; and,
- 2) Records where Mr. Underwood recorded his time and costs and the reasonable value of his time incurred in evaluating the contractor's substitute proposed.

Mr. Underwood states that the contractor's request was approved by staff on Sep. 13.

I would therefore like to examine:

- 
- 3) Mr. Underwood's written approval for the substitution itself and all related impacts, including changes in Contract Price or Contract Times.

Mr. Underwood recites that he and his staff are currently working to finalize an appropriate change order to reflect approval of using the requested substitute material.

I would like to examine:

- 4) Records where where Mr. Underwood recorded his time and costs for making changes in the Contract Documents resulting from the acceptance of each proposed substitute.
- 5) The fully executed version of the construction contract with Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11

I would also like to examine:

- 6) A fully executed version of the "change order(s) to reflect...approval of using recycle base as agreed to with the contractor" referenced at page 57 of the Board packet for Wednesday's Board meeting; and,
- 7) All e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021.

Thank you for your cooperation. Aaron Katz



**EXHIBIT "B"**

INCLINE VILLAGE  
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
320.31.44 - Champ Carts								
GCE-17	0000056343	11/03/20		(off)	01	03		
06-47 - Battery		08	01	WES		0.00	261.00	2.90
GCE-17	0000056427	12/02/20		(off)	05	03		
12-126 - Equipment Pick-up / Deliver		22	02	TRAVIS		0.00	153.00	1.70
12-140 - Miscellaneous Labor		22	01	TRAVIS		0.00	423.00	4.70
GCE-17	0000056635	01/12/21		(off)	01	03		
06-43 - Charging System		08	01	WES		0.00	135.00	1.50
GCE-17	0000056800	02/04/21		(off)	01	03		
06-43 - Charging System		08	01	WES		0.00	180.00	2.00
06-47 - Battery		08	01	WES		0.00	531.00	5.90
12-145 - Shop Clean-up		08	01	WES		0.00	27.00	0.30
GCE-17	0000056841	02/17/21		(off)	05	03		
12-148 - Assist Operations		22	02	WES		0.00	261.00	2.90
12-127 - Parts Pick-up		22	01	WES		0.00	135.00	1.50
GCE-17	0000056927	03/03/21		(off)	01	03		
06-43 - Charging System		08	01	TRAVIS		0.00	126.00	1.40
GCE-17	0000057093	04/05/21		(off)	01	03		
06-43 - Charging System		08	01	WES		0.00	297.00	3.30
GCE-17	0000057145	04/13/21		(off)	01	03		
12-140 - Miscellaneous Labor		08	01	TRAVIS		0.00	144.00	1.60
01-GS - General Service		08	03	CLUB CAR		0.00	4,879.92	0.00
97-011	0000057239	04/27/21		(off)	01	03		
01-MES - Misc. Equip Service		08	01	WES		0.00	171.00	1.90
12-145 - Shop Clean-up		08	01	WES		0.00	9.00	0.10
GCE-17	0000057347	05/03/21		(off)	01	03		
06-43 - Charging System		08	01	TRAVIS		0.00	108.00	1.20
06-47 - Battery		08	01	TRAVIS		0.00	486.00	5.40
GCE-17	0000057388	05/07/21		(off)	02	03		
12-140 - Miscellaneous Labor		38	01	TRAVIS		0.00	99.00	1.10
GCE-17	0000057451	05/18/21		(off)	02	03		
12-144 - Inspection		04	02	WES		0.00	81.00	0.90
12-141 - Training (Given)		04	02	WES		0.00	54.00	0.60
12-144 - Inspection		04	02	WES		0.00	(81.00)	-0.90
12-141 - Training (Given)		04	02	WES		0.00	(54.00)	-0.60

*790/12*

INCLINE VILLAGE  
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
GCE-17	0000057487	05/26/21		(off)	02			
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	54.00	0.60
06-47 - Battery		04	01	TRAVIS		0.00	72.00	0.80
MIS-PWC	0000057490	05/27/21		(off)	02			
12-143 - Trouble Shooting		04	02	WES		0.00	189.00	2.10
12-127 - Parts Pick-up		04	02	TRAVIS		0.00	54.00	0.60
09-84 - Misc. Hydraulic		04	02	TRAVIS		0.00	63.00	0.70
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	54.00	0.60
09-81 - Hydra Pump		04	01	WES		480.81	135.00	1.50
09-83 - Lines/Hoses		04	01	WES		142.76	72.00	0.80
12-126 - Equipment Pick-up / Deliver		04	02	WES		0.00	27.00	0.30
12-145 - Shop Clean-up		04	01	WES		0.00	180.00	2.00
GCE-17	0000057503	05/27/21		(off)	02			
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	36.00	0.40
06-47 - Battery		04	01	TRAVIS		0.00	72.00	0.80
MIS-PWC	0000057509	05/28/21		(off)	05			
12-144 - Inspection		04	02	WES		0.00	81.00	0.90
12-141 - Training (Given)		04	02	WES		0.00	54.00	0.60
GCE-17	0000057512	05/28/21		(off)	02			
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	63.00	0.70
06-47 - Battery		04	01	TRAVIS		0.00	279.00	3.10
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	36.00	0.40
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	18.00	0.20
GCE-17	0000057516	05/31/21		(off)	02			
12-140 - Miscellaneous Labor		11	01	TRAVIS		0.00	153.00	1.70
06-47 - Battery		11	01	TRAVIS		0.00	720.00	8.00
06-47 - Battery		11	01	WES		0.00	279.00	3.10
11-97 - Misc. Repairs		11	03	CLUB CAR		0.00	21,423.94	0.00
GCE-17	0000057517	05/31/21		(off)	02			
12-143 - Trouble Shooting		04	01	WES		0.00	306.00	3.40
06-47 - Battery		04	01	WES		0.00	81.00	0.90
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	36.00	0.40
06-47 - Battery		04	01	TRAVIS		67.31	630.00	7.00
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	36.00	0.40
GCE-17	0000057518	05/31/21		(off)	02			
03-12 - Miscellaneous		04	01	TRAVIS		0.00	36.00	0.40
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	18.00	0.20
GCE-17	0000057550	06/02/21		(off)	01			



INCLINE VILLAGE  
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
06-47 - Battery		08	01	TRAVIS		0.00	306.00	3.40
GCE-17	0000057575	06/09/21		(off)	02			
03-12 - Miscellaneous		04	01	TRAVIS		70.35	54.00	0.60
MIS-PWC	0000057623	06/16/21		(off)	02			
12-143 - Trouble Shooting		11	02	TRAVIS		0.00	18.00	0.20
09-83 - Lines/Hoses		11	02	TRAVIS		0.00	108.00	1.20
GCE-17	0000057633	06/17/21		(off)	02			
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	54.00	0.60
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	288.00	3.20
06-51 - Misc. General Electrical		04	01	TRAVIS		0.00	27.00	0.30
06-47 - Battery		04	01	TRAVIS		0.00	324.00	3.60
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	27.00	0.30
GCE-17	0000057663	06/23/21		(off)	02			
06-47 - Battery		04	01	TRAVIS		6,259.91	459.00	5.10
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	36.00	0.40
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	27.00	0.30
GCE-17	0000057668	06/23/21		(off)	02			
12-128 - Parts Research/Ordering		11	01	TRAVIS		0.00	18.00	0.20
06-47 - Battery		11	01	TRAVIS		169.45	54.00	0.60
06-47 - Battery		11	01	TRAVIS		0.00	99.00	1.10
GCE-17	0000057701	06/29/21		(off)	02			
06-47 - Battery		11	03	CLUB CAR		0.00	775.00	0.00
03-12 - Miscellaneous		11	03	CLUB CAR		0.00	930.00	0.00
GCE-17	0000057707	06/30/21		(off)	02			
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	36.00	0.40
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	99.00	1.10
06-47 - Battery		04	01	TRAVIS		0.00	198.00	2.20
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	18.00	0.20
GCE-17	0000057747	07/01/21		(off)	01			
06-47 - Battery		08	01	TRAVIS		0.00	231.40	2.60
GCE-17	0000057748	07/01/21		(off)	02			
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	26.70	0.30
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	204.70	2.30
06-47 - Battery		04	01	TRAVIS		0.00	97.90	1.10
04-20 - Steering System		04	01	TRAVIS		0.00	53.40	0.60
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	8.90	0.10
GCE-17	0000057821	07/16/21		(off)	01			



INCLINE VILLAGE  
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
06-47 - Battery		08	01	TRAVIS		0.00	97.90	1.10
GCE-17	0000057824	07/16/21		(off)	02	03		
12-143 - Trouble Shooting		04	01	WES		0.00	62.30	0.70
12-126 - Equipment Pick-up / Deliver		04	01	TRAVIS		0.00	8.90	0.10
06-47 - Battery		04	01	TRAVIS		0.00	97.90	1.10
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	8.90	0.10
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	62.30	0.70
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	133.50	1.50
06-52 - Electronic Controls		04	01	TRAVIS		50.09	124.60	1.40
12-127 - Parts Pick-up		04	02	TRAVIS		0.00	35.60	0.40
12-145 - Shop Clean-up		04	02	TRAVIS		0.00	8.90	0.10
06-52 - Electronic Controls		04	01	TRAVIS		(50.09)	(124.60)	-1.40
06-52 - Electronic Controls		04	01	TRAVIS		11.22	124.60	1.40
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	71.20	0.80
06-47 - Battery		04	01	TRAVIS		7,960.89	1,272.70	14.30
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	17.80	0.20
12-144 - Inspection		04	01	TRAVIS		0.00	35.60	0.40
03-12 - Miscellaneous		04	01	TRAVIS		0.00	26.70	0.30
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	17.80	0.20
04-21 - Suspension System		04	01	TRAVIS		28.72	124.60	1.40
03-06 - Upholstery		04	03	CLUB CAR		0.00	620.00	0.00
GCE-17	0000057876	07/29/21		(off)	02	03		
12-126 - Equipment Pick-up / Deliver		32	02	TRAVIS		0.00	26.70	0.30
12-144 - Inspection		32	01	TRAVIS		0.00	53.40	0.60
12-128 - Parts Research/Ordering		32	01	TRAVIS		0.00	17.80	0.20
04-21 - Suspension System		32	01	TRAVIS		0.00	97.90	1.10
04-20 - Steering System		32	01	TRAVIS		240.00	80.10	0.90
04-23 - Align Front End		32	01	TRAVIS		0.00	53.40	0.60
12-145 - Shop Clean-up		32	01	TRAVIS		0.00	178.00	2.00
GCE-17	0000057924	08/03/21		(off)	02	03		
06-47 - Battery		04	01	TRAVIS		0.00	0.00	13.40
04-22 - Hub/Bearing/Seal		04	01	TRAVIS		0.00	71.20	0.80
04-21 - Suspension System		04	01	TRAVIS		0.00	240.30	2.70
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	0.00	1.40
06-47 - Battery		04	01	WES		0.00	329.30	3.70
03-12 - Miscellaneous		04	01	TRAVIS		0.00	151.30	1.70
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	0.00	1.20
12-129 - Steam Clean/Wash		04	02	TRAVIS		0.00	17.80	0.20
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	0.00	0.60
06-52 - Electronic Controls		04	01	TRAVIS		0.00	26.70	0.30
03-06 - Upholstery		11	03	CLUB CAR		0.00	5,788.00	0.00
12-126 - Equipment Pick-up / Deliver		39	02	TRAVIS		0.00	8.90	0.10
12-144 - Inspection		39	01	TRAVIS		0.00	178.00	2.00



INCLINE VILLAGE  
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
04-20 - Steering System		39	01	TRAVIS		32.24	35.60	0.40
12-128 - Parts Research/Ordering		39	01	TRAVIS		0.00	17.80	0.20
12-128 - Parts Research/Ordering		11	01	TRAVIS		0.00	17.80	0.20
GCE-17	0000057926	08/03/21		(off)	01	03		
06-47 - Battery		08	01	TRAVIS		0.00	240.30	2.70
06-47 - Battery		08	01	TRAVIS		0.00	97.90	1.10
GCE-17	0000058095	09/01/21		(off)	02	03		
12-126 - Equipment Pick-up / Deliver		39	02	TRAVIS		0.00	8.90	0.10
04-20 - Steering System		39	02	TRAVIS		0.00	53.40	0.60
04-23 - Align Front End		39	02	TRAVIS		0.00	35.60	0.40
06-43 - Charging System		04	01	TRAVIS		0.00	17.80	0.20
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	89.00	1.00
06-47 - Battery		04	01	TRAVIS		7,648.50	480.60	5.40
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	53.40	0.60
04-20 - Steering System		04	01	TRAVIS		0.00	80.10	0.90
04-23 - Align Front End		04	01	TRAVIS		0.00	35.60	0.40
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	44.50	0.50
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	26.70	0.30
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	26.70	0.30
04-21 - Suspension System		04	01	TRAVIS		0.00	142.40	1.60
03-12 - Miscellaneous		04	01	TRAVIS		0.00	160.20	1.80
GCE-17	0000058096	09/02/21		(off)	01	03		
06-47 - Battery		08	01	TRAVIS		0.00	142.40	1.60
06-47 - Battery		08	01	TRAVIS		0.00	97.90	1.10
Cost Ctr: 320.31.44 - Champ Carts Total						23,112.16	50,312.46	194.00
Grand Total						23,112.16	50,312.46	194.00



**EXHIBIT "C"**

## **We Need an Internal Audit of Our Internal Services Dep't to Determine Whether We Are Being Grossly Overcharged Compared to Outsourcing. Review of the Labor Charges Staff Represent Were Expended on Our Existing Champ Golf Cart Fleet Provides the Evidence!**

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** We Need an Internal Audit of Our Internal Services Dep't to Determine Whether We Are Being Grossly Overcharged Compared to Outsourcing. Review of the Labor Charges Staff Represent Were Expended on Our Existing Champ Golf Cart Fleet Provides the Evidence!  
**Date:** Nov 3, 2021 4:20 PM  
**Attachments:** public.comments.11.3.21.champ.golf.cart.in-house.labor.maintenance.costs.2.2021.doc.docx

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Chairperson Callicrate and Other Honorable Members of the IVGID Board –

You'll hopefully recall that on October 13, 2021 staff represented that since the first of the year, we spent \$34,416.86 on third party contract labor and an additional \$15,895.60 on in-house Fleet labor in maintaining our existing Champ Golf cart fleet. Also, you'll recall how Trustee Dent questioned how these charges could be incurred given then light use we make of our carts. Well I made a records request to confirm the truthfulness of these representations and here's what I found.

1. The \$34,416.86 contract labor figure is FALSE. I was provided with a five page "Repair Transaction Cost Detail" (which I shared with the Board) which reveals that only \$2,325.00 of this sum was spent on Club Car contract labor associated with maintenance of the subject carts. The rest of the charges were for parts and not labor, and cart inspection fees having nothing to do with required maintenance and repairs.

2. The \$15,895.60 in-house labor figure is bloated and demonstrates incredible inefficiency. For starters, our Internal Services Dep't bills out Fleet labor at an unbelievable \$90/hour. And to see the incredible waste of the \$90/hour we spent, I have attached a spreadsheet summary of each and every one of those charges (remember, these are staff's descriptions of work and figures).

If staff are charging us \$90/hour for in-house mechanics, what is the hourly rate you think they are charging us for engineering (to date staff REFUSES to share this information). And what is the hourly rate you think they are charging us for building maintenance? Bottom line these are excessive charges putting aside the fact they are assessed for the work of persons lacking the professionalism we would realize by outsourcing.

Besides putting an immediate stop to the propose cart order with Club Car, we need to hire a consultant to do an internal audit of our Internal Services Dep't. How many employees, doing what work, at what cost, at what billing rate. And then we need to compare this data to what we'd realized by outsourcing. Then we can have a real discussion insofar as why we lose the nearly \$7 million we lose annually on the recreation and beach facilities we provide.

Respectfully, Aaron Katz



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – WHAT DO WE DO WITH A GENERAL MANAGER (“GM”) WHO REFUSES TO BRING MATTERS TO THE BOARD FOR POSSIBLE ACTION – HERE REFUSING TO ASSESS ANOTHER NON-COUNTY PERMITTED ACCESSORY “DWELLING UNIT” BEACH (“BFF”) AND/OR RECREATION (“RFF”) FACILITY FEES**

**Introduction:** Nevada’s Open Meeting Law (“OML”) prohibits public bodies<sup>1</sup> from taking action<sup>2</sup> unless by a majority of members<sup>3</sup> of their governing bodies<sup>4</sup> at a public meeting<sup>5</sup> where the action has been agendaized and first noticed to the public<sup>6</sup> a minimum of three days prior to that meeting<sup>7</sup>. Since IVGID’s GM prepares the agenda for each public Board meeting<sup>8</sup>, he in essence is the “gate keeper”

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<sup>1</sup> IVGID is a “public body” inasmuch as NRS 241.015(4)(a) defines the term as “any administrative, advisory, executive or legislative body of the State or a local government consisting of at least two persons which expends or disburses or is supported in whole or in part by tax revenue or which advises or makes recommendations to any entity which expends or disburses or is supported in whole or in part by tax revenue.” The IVGID Board consists of five (5) members [see NRS 318.083(2)(c)], and the District is supported, in part, by *ad valorem* tax revenue (see NRS 318.225).

<sup>2</sup> See NRS 241.015(1)(a) which defines “action” as “a decision made by a majority of the members present, whether in person or by means of electronic communication, during a meeting of a public body.”

<sup>3</sup> See NRS 241.0355(1) which instructs that “a public body...may not take action by vote unless at least a majority of all the members of the public body vote in favor of the action.”

<sup>4</sup> See NRS 241.015(1)(d) which instructs that where as here “all the members of (the) public body must be (and are) elected officials,” no action is effective unless by means of “affirmative vote taken by a majority of all the members of the public body” present.

<sup>5</sup> See NRS 241.010 which instructs “that all public bodies exist to aid in the conduct of the people’s business. It is (therefore) the intent of the law that their actions be taken openly and that their deliberations be conducted openly.”

<sup>6</sup> See NRS 241.020(3)(d) which states “written...notice must include...an agenda consisting of: (1) A clear and complete statement of the topics scheduled to be considered during the meeting; [and], (2) A list describing the items on which action may be taken.”

<sup>7</sup> See that portion of NRS 241.020(3) which instructs “written notice of all meetings must be given at least 3 working days before the meeting.”

<sup>8</sup> See Policy 3.1.0.4 (page 8 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf)) which states “the General Manager...in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each

insofar as access to the Board is concerned. Stated differently, if a matter for possible Board action doesn't make it past the GM, it can never be voted upon by the Board.

Accordingly, on November 2, 2021 I sent an e-mail to the Board and our GM in accordance with NRS 318.203<sup>9</sup>, asking that the Board set a date for a hearing to determine whether the separate short term rental at 989 Tahoe Blvd. #43, Incline Village is being used as a dwelling unit" and as such, should be assessed multiple RFFs/BFFs (a copy of that e-mail is part of a string of e-mails between myself and our GM and that string is attached as Exhibit "A" to this written statement). In that e-mail I referenced the property owner's Air B 'n B listing (<https://www.airbnb.com/rooms/26085901>) which documents that the property's downstairs "locked off" living facility contains provisions for sleeping, eating, cooking and sanitation. And how did it respond? My request and the District's response are the purposes of this written statement.

**Since NRS 318.203 is Clear, Why Won't Our GM Bring This Matter to the Board For Decision?** Why won't our GM do his job? And when he doesn't, our entirety community suffers because he holds the keys to Board action and he won't share them. Although Indra has reasons, those reasons are immaterial because he's not the one who gets to make the ultimate decision. Moreover, he's not even a member of our community as he lives in Reno and owns no real property in Incline Village/Crystal Bay subject to the BFF and/or RFF.

**Our GM's October 8, 2021 E-Mail Provides the Answer:** On October 8, 2021 with respect to a similar request insofar as 659 Cristina Drive in Incline Village is concerned, Indra represented that the District takes its data from Washoe County. And since the County doesn't tell the District there are multiple dwelling units constructed upon 659 Cristina Drive, staff allegedly doesn't have to do as NRS 318.203(3) instructs which is to shift the burden of proof to the owner to "provide...evidence satisfactory to the board that the unit referenced in (my) affidavit is not being used as a dwelling unit."

Since the County hasn't told the District there are multiple dwelling units constructed upon 989 Tahoe Blvd. #43 in Incline Village, according to Indra, staff doesn't have to do as NRS 318.203 instructs.

**What is a "Dwelling Unit?"** Putting aside the fact the County doesn't tell the public what is a "dwelling unit," and how many are constructed on a parcel, NRS 318.203(4)(a) provides the answer for NRS 318.203 purposes:

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meeting...If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting."

<sup>9</sup> Which instructs that "1. If...an(y)...person has a reasonable belief that a dwelling unit exists that is not currently being charged for services provided by a general improvement district...the...person may submit an affidavit to the board of trustees of the district, setting forth the facts upon which the... person bases his or her belief...2. If a board of trustees receives an affidavit described in subsection 1, the board may set a date for a hearing to determine whether the unit referenced in the affidavit is being used as a dwelling unit."

“As used in this section: (a) ‘Dwelling unit’ means a structure that is designed for residential occupancy by one or more persons for living and sleeping purposes, consisting of one or more rooms, including a bathroom and kitchen.”

Is the locked off downstairs portion of 989 Tahoe Blvd. #43<sup>10</sup> part of a structure designed for residential occupancy by one or more persons? Does it consist of segregated portions for living and sleeping? Do these portions include their own bathrooms and an area for cooking and eating food? Since according to the pictures included in the owner’s Air B ‘n B listing (copies of which are attached and included in Exhibit “C” to this written statement), and her listing which represents this portion of her condominium consists of “2 bedrooms, a corner area kitchenette...a full private bath” as well as “a coffee maker and electric hot water pot, toaster, microwave...two queen (bed)s & a twin trundle,”<sup>11</sup> the answer is clearly yes, the simple fact of the matter is that 989 Tahoe Blvd. #43 consists of multiple dwelling units under the NRS definition.

**According to the County an Un-Permitted Dwelling Unit is Nonetheless a Dwelling Unit:** An examination of our GM’s November 1, 2021 e-mail to me<sup>12</sup> reveals that he is of the opinion “the County needs to evaluate this and make their determination.” Determination of what?

Insofar as the second “dwelling unit” at 659 Cristina Drive in Incline Village is concerned, there is apparently a complaint outstanding (WCMP21-01061) because an un-permitted “accessory structure (has been)...converted to a dwelling unit.”<sup>13</sup> Nevertheless, the County still views this structure as an un-permitted dwelling unit. And that’s exactly what the District should do.

**If Two Dwelling Units Exist on 989 Tahoe Blvd. #43, IVGID Provides Recreation and Beach Facilities to Both:** Take a look at Resolution No. 1889 adopted May 26, 2021<sup>14</sup>; the most recent resolution which adopts the RFF/BFF and elects to have them collected on the county tax roll. First, ¶1(A) of the Report incorporated therein declares that “each dwelling unit, whether such unit stands alone or is part of a multiple unit residential structure and whether or not such unit is separately assessed by the County Assessor” shall be assessed the RFF and if applicable, the BFF, “for the availability of use of the recreational facilities above described.”<sup>15</sup>

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<sup>10</sup> The parcel owner has created a floor plan which depicts this segregated portion of her condominium. A copy is depicted in that screenshot attached as Exhibit “B” to this written statement.

<sup>11</sup> This listing is attached as Exhibit “D” to this written statement.

<sup>12</sup> Which is included in the string of e-mails made a part of Exhibit “A” to this written statement.

<sup>13</sup> A print out of that complaint is attached as Exhibit “E” to this written statement.

<sup>14</sup> See pages 184-193 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526_-_Regular_-_Searchable.pdf) (“the 5/26/2021 Board packet”).

<sup>15</sup> See page 190 of the 5/26/2021 Board packet.

Second, ¶4 of Resolution No. 1889 recites that the Board has already found “that each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll of standby and service charges for the fiscal year 2021-22 is specifically benefited” by the District’s Beach and/or Recreation Facilities<sup>16</sup>. Given the Board has already found that each dwelling unit on a residential parcel *is* specifically benefited by the District’s Beach and/or Recreation Facilities which are provided, I don’t understand how the question can now be subject to a different determination.

**Conclusion:** I did not engage in the colloquy referenced by the attached e-mails to debate the issue of whether 989 Tahoe Blvd. #43 consists of multiple dwelling units. Rather, I expected our GM to do his job of agendizing the subject issue on a future Board meeting calendar for the Board’s possible action. The fact he won’t speaks volumes and unnecessarily costs the rest of us the RFF/BFF the subject dwelling unit isn’t paying. Not only do I object, but I ask what the Board intends to do with a GM who won’t do his job and parses out discriminatory benefits to favored collaborators?

And to those asking why their BFF and/or RFF are as unnecessarily high as they are, now you have another example.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>16</sup> See page 185 of the 5/26/2021 Board packet.

**EXHIBIT "A"**

From: Winqest, Indra S.  
 Sent: Nov 1, 2021 1:34 PM  
 To: s4s@ix.netcom.com , Tim Callicrate  
 Cc: Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking  
 Subject: RE: Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Unit

Mr. Katz -

I just pulled the parcel file in our system and confirmed they are paying one Recreation Facility Fee and have been issued privileges accordingly. I see no abuse of their privileges and they have not been given anything outside of what they are entitled to. I will discuss with Trustee Schmitz and will notify the county as it seems they are looking into this property. In regards to agendizing this, I do not believe at this point there would be reason to elevate this to this level. The County needs to evaluate this and make their determination. We can decide as a district at that point in time based on actions taken if we including the Board of Trustees wants to pursue this further. We will continue to monitor this.

Thanks, Indra

Indra Winqest  
 General Manager  
 Incline Village General Improvement District  
 893 Southwood Blvd, Incline Village NV 89451  
 P: 775-832-1206  
 F: 775-832-1380  
 isw@ivgid.org  
<http://www.yourtahoeplace.com>

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]  
 Sent: Sunday, October 31, 2021 3:25 PM  
 To: Tim Callicrate  
 Cc: Matthew Dent ; Wong, Kendra ; Sara Schmitz ; Michaela Tonking ; Winqest, Indra S.  
 Subject: Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Units...

Chairperson Callicrate, GM Winqest and Other Honorable Members of the IVGID Board -

At the Board's October 13, 2021 meeting I submitted a written statement I asked be included in the minutes of that meeting ("my 10/13/2021 written statement) wherein I criticized our GM, as gatekeeper to the Board's agendas, for refusing to bring the question of whether 659 Cristina Drive, Incline Village consists of multiple dwelling units receiving multiple public recreation and beach services/privileges notwithstanding multiple Recreation ("RFF") and Beach ("BFF") Facility Fees are not being assessed. I asked the Board agendize the matter for possible future Board action given that's exactly what NRS 318.203[1] instructs.

On October 8, 2021 Indra refused stating that notwithstanding the District's and the State Legislature's definitions of the term "dwelling unit, there is a different definition the District is obliged to honor. That is whatever Washoe County determines is a dwelling unit.

Subsequently I have learned that Washoe County considers a dwelling unit to be as I have described in the subject line of this e-mail. In other words, the accessory structure at 659 Cristina Drive I have brought to the Board's and Indra's attention is a separate dwelling unit and for this reason, the parcel should be assessed multiple RFFs/BFFs.

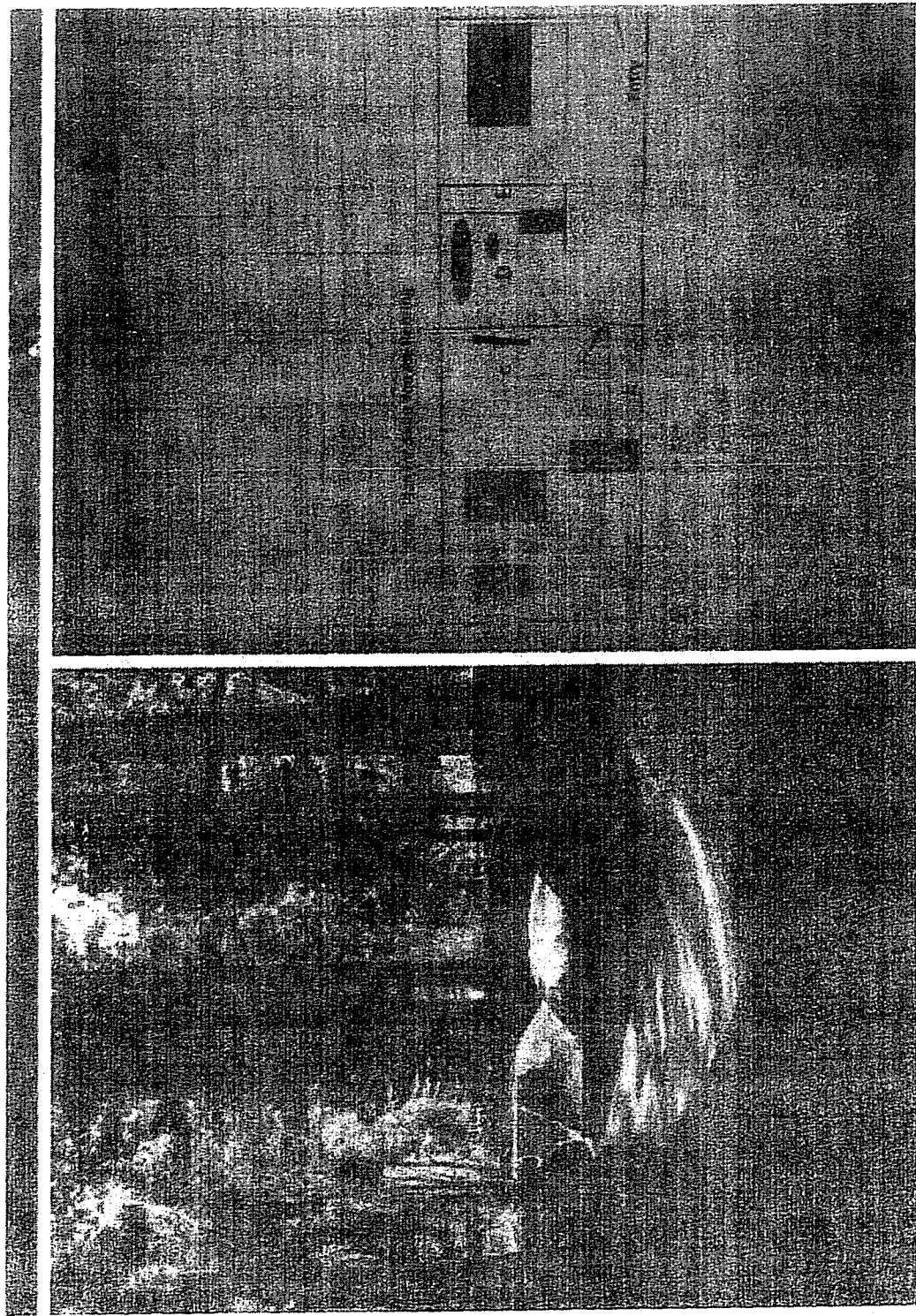
Washoe County Record WCMP21-01061: Apparently someone has filed a complaint with Washoe County (no it wasn't me) over the owner of 659 Cristina Drive's use of the subject secondary dwelling unit as a short term rental ("STR"). The nature of the complaint is apparently that the owner's application for "STR permit does not match currently permitted structures on (the) property." I have attached a screenshot of that record to this e-mail.

But here's the relevance to the subject discussion. The complaint describes that an "accessory structure (garage has been) converted to (a) dwelling unit." In other words, a non-permitted (but a dwelling unit nonetheless) accessory dwelling unit!

Not that I believe Indra's definition of "dwelling unit" usurps the State Legislature's or the District's, now that I have provided evidence that Washoe County considers non-permitted accessory structures such as the subject one at 659 Cristina Drive, I expect our GM and Board Chairperson to do their jobs and agendize the subject issue for a future Board meeting for possible action.

Respectfully, Aaron Katz

airbnb.com/rooms/26025901/photos?guests=1&adults=1



iflipfpng



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Screen Shot 2021-10-31



Screen Shot 2021-10-31



rotary/Mto.Course....pdf

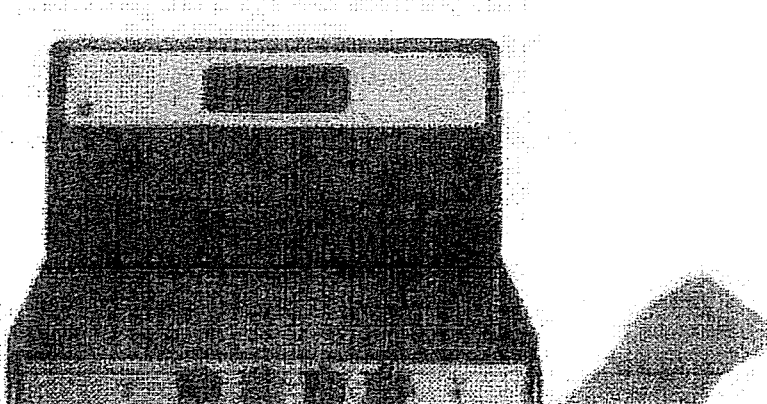
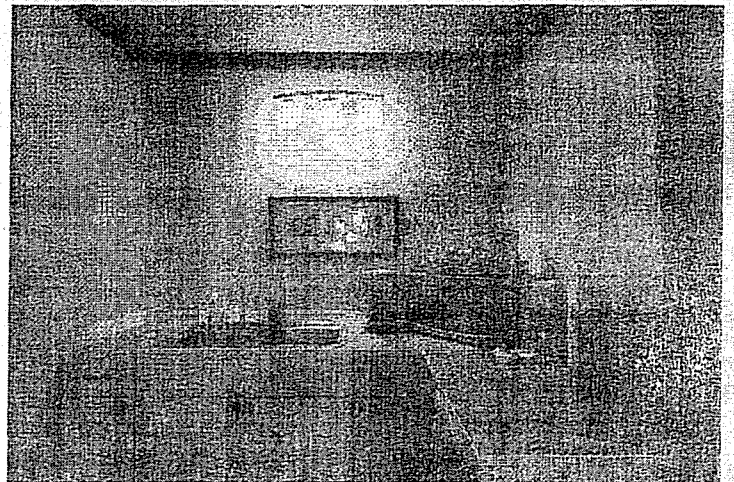
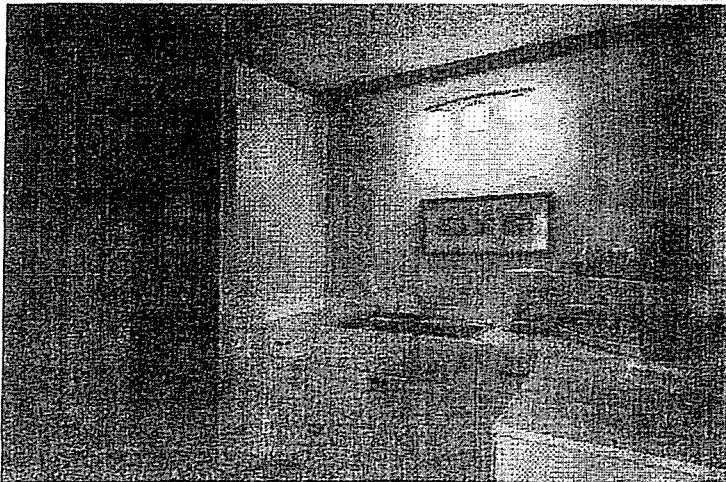
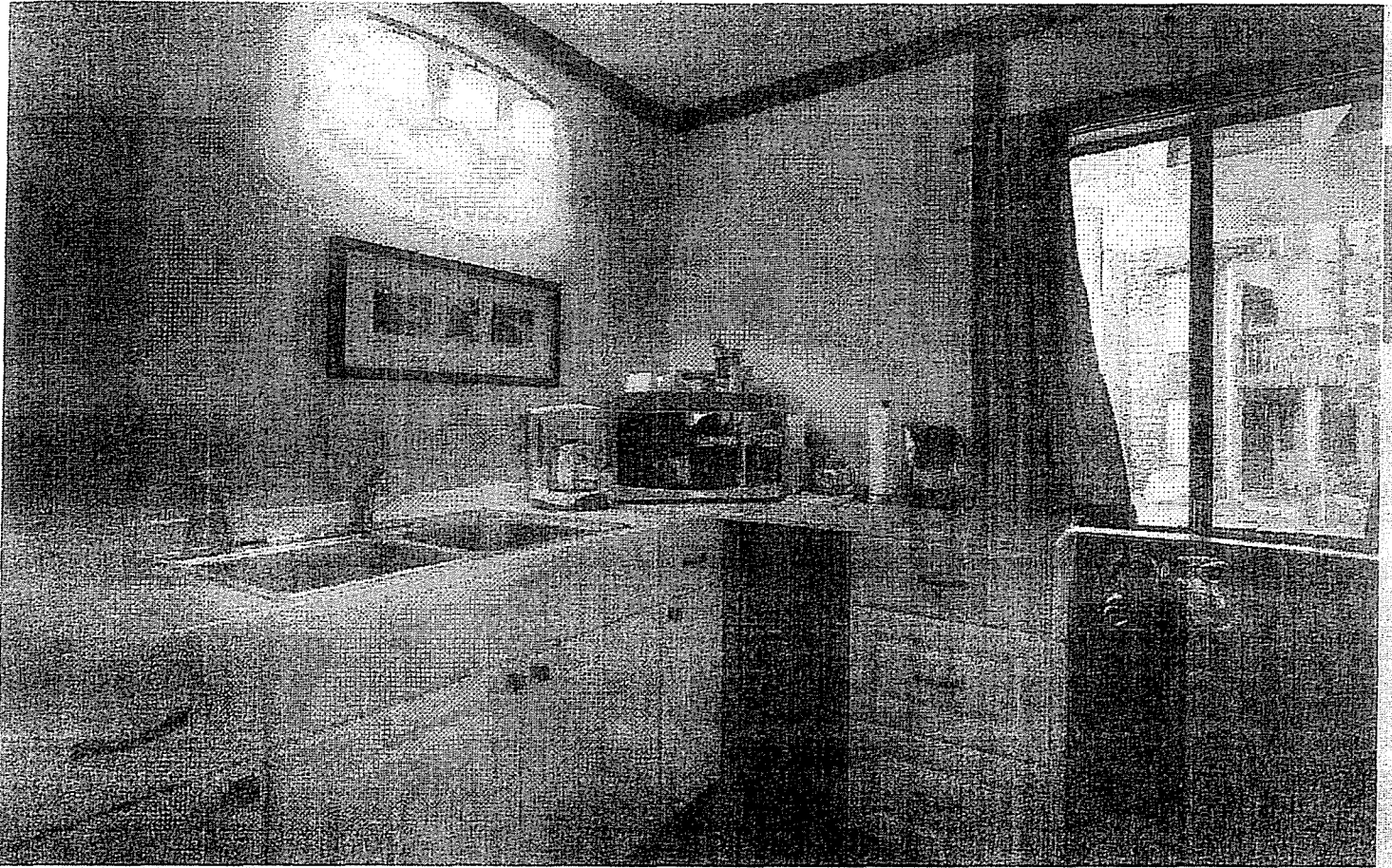
search



45°F Partly sunny

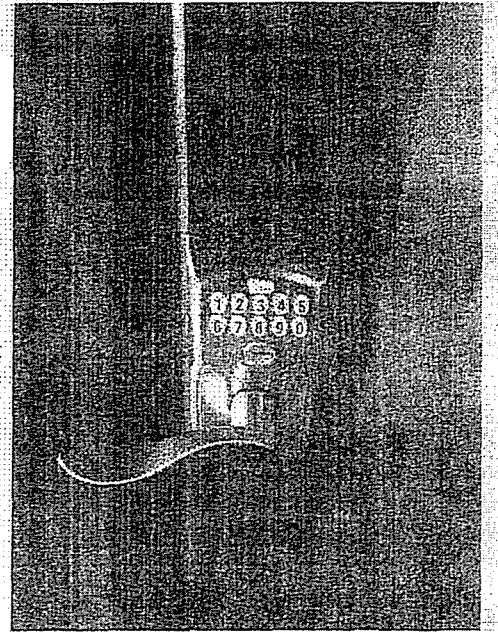
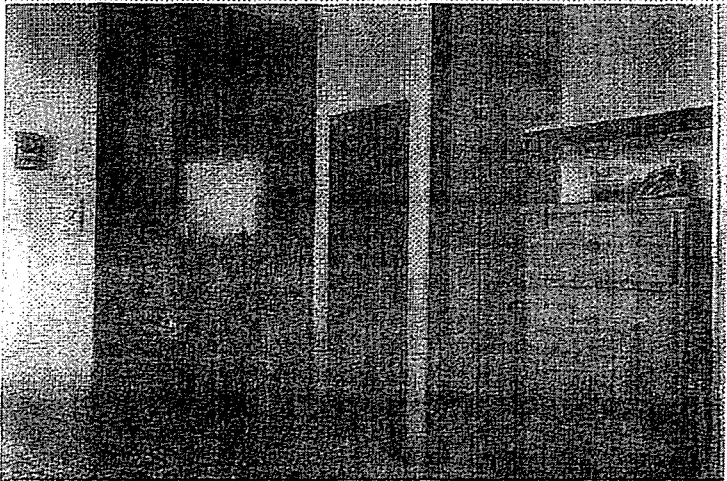
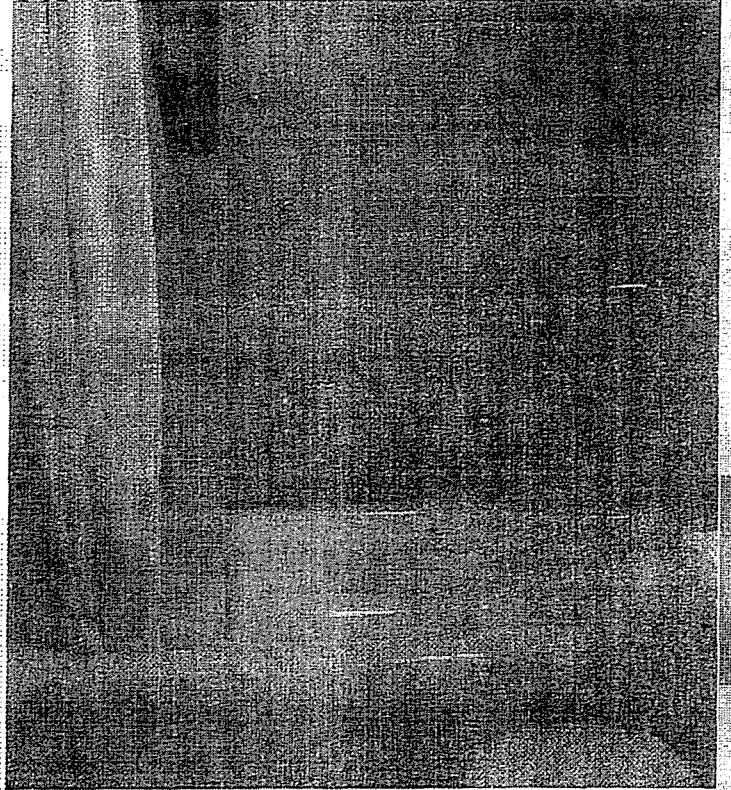
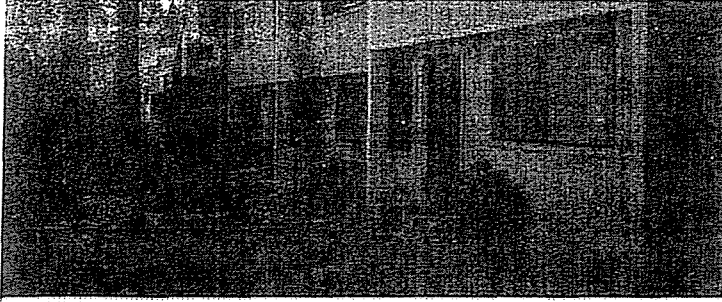


**EXHIBIT "C"**





Share Save



**EXHIBIT "D"**

# Private room in guest suite hosted by Deanne

1 bedroom · 2 bedrooms · 3 beds · 1 private bath



### Self check-in

Check yourself in with the keypad.

### Clean and tidy

6 recent guests said this place was sparkling clean.

### Great location

95% of recent guests gave the location a 5-star rating.

\$115 / night

★ 4.56 (103 reviews)

CHECK-IN Add date	CHECKOUT Add date
GUESTS 1 guest	

[Check availability](#)

[Report this listing](#)

1 2 bedrooms, a corner area kitchenette in one. A full private bath between the rooms.

1 bedroom can be used as a living room also. No cooking stove or hotplates provided. We provide a coffee maker and electric hot water pot, toaster, microwave, DVD & TV. There is two queens & a twin trundle.

Guest must be 25 yr old or older with their credit card with Airbnb. 1 parking permit for...

**EXHIBIT "E"**



# Serving Reno, Sparks, Washoe & Douglas County

Announcements Logged in as: Judith Miller Collections (1) Cart (0) Account Management Logout

- Home
- Building
- Business Licensing
- Enforcement**
- Engineering
- Fire
- Health District
- Planning
- Short Term Rentals
- more

## Search Case

**Record WCMP21-01061:**  
**Complaint**  
**Record Status: Routed**

Add to cart  
 Add to collection

Record Info Custom Component

## Location

659 CRISTINA DR, INCLINE VILLAGE, NV 89451

## Record Details

### Description:

ACCESSORY STRUCTURE (GARAGE) CONVERTED TO  
 DWELLING UNIT, PLANS SUBMITTED FOR STR PERMIT DO  
 NOT MATCH CURRENTLY PERMITTED STRUCTURES ON

PROPERTY  
 More Details

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – NOTWITHSTANDING STAFF ARE CHARGING THE PUBLIC \$40,000 OR MORE IN CONSTRUCTION MANAGEMENT COSTS INSOFAR AS PHASE 1 OF THE MOUNTAIN GOLF COURSE CART PATH REPLACEMENT PROJECT IS CONCERNED<sup>1</sup>, THEY'RE DOING AN UNPROFESSIONAL JOB AT AN EXCESSIVE COST, AND OUR GM JUST DOESN'T CARE! INSTEAD HE ACCUSES DILIGENT CITIZENS OF "DISRESPECTING" HIS VAUNTED STAFF. WAKE UP AND SMELL THE COFFEE BOARD MEMBERS!**

**Introduction:** At the Board's September 2, 2021 meeting it awarded F.W. Carson Co. ("Carson") a \$392,838.80 contract<sup>2</sup> (including \$35,700 for additional unforeseen work) for construction of phase 1 of the Mountain Golf Course cart pathway replacement project<sup>3</sup>. This contract was awarded, in part: 1) "due to issues of (faulty) *base material*, over-growth of sod, and intrusion by tree roots and other materials;"<sup>4</sup> and, 2) due to the fact this phase of the overall project was budgeted to cost a whopping \$550,000<sup>1</sup>!

In a written statement I provided to the Board at its September 30, 2021 meeting<sup>5</sup> ("my 9/30/2021 written statement"), I documented where in part, the contract required: 1) complete removal, disposal and haul off of the current pathway's underlying aggregate base<sup>6</sup>; and, 2) the furnishing of "all labor (and) materials required to install the...asphalt concrete (AC) pavement section

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<sup>1</sup> See the asterisk on page 64 of the packet of materials prepared by staff in anticipation of the Board's September 2, 2021 Board meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0902\\_-\\_Regular\\_-\\_Searchable\\_-\\_Part\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0902_-_Regular_-_Searchable_-_Part_1.pdf) ("the 9/2/2021 Board packet")]. A copy of this page was attached as Exhibit "A" to my 9/30/2021 written statement [see page 74 of the packet of materials prepared by staff in anticipation of this October 26, 2021 Board meeting {"the 10/26/2021 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/1026\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1026_-_Regular_-_Searchable.pdf))}].

<sup>2</sup> See pages 62-64 of the 9/2/2021 Board packet.

<sup>3</sup> "Lumos and Associates (the design professional for this project) prepared the Phase I cart path replacement construction documents that include a base bid (Holes 3 through 5) replacing 15,320 sf (1,915 linear feet x 8 feet wide) and a bid alternate (Holes 6 through 9) replacing an additional 12,888 sf (1,611 linear feet x 8 feet wide) for this phase" (see page 63 of the 9/2/2021 Board packet).

<sup>4</sup> See page 62 of the 9/2/2021 Board packet.

<sup>5</sup> See pages 69-91 of the 10/26/2021 Board packet.

<sup>6</sup> See ¶4 of Section 3a of the contractor's bid item clarification summary (see page 109 of the 9/2/2021 Board packet). A copy of this summary with an asterisk next to said ¶4 was attached as a portion of Exhibit "B" to my 9/30/2021 written statement (see page 76 of the 10/26/2021 Board packet).



...New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base."<sup>7</sup> These requirements were critical given the cause for the subject replacement was allegedly "issues of (faulty) base material."<sup>4</sup>

It's unclear how much of Carson's contract price was attributable to removal, off-haul, installation and providing "new full-depth AC pavement section (3" AC pavement, 4" type 2 aggregate base)." However, the amount is not inconsequential and it would appear to total somewhere between \$128,880-\$156,264<sup>8</sup>.

On or before September 25, 2021 it came to my attention that Carson was *not* performing construction of this project in accordance with the contract's express terms. In particular, I was informed that instead of removing and hauling away the current pathway's underlying aggregate base, and furnishing/installing New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base, Carson was allegedly grinding down the existing pathway base and pavement and re-purposing both for use in lieu of New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base. So I wrote an e-mail to the Board: alerting members to this fact; asking they hire a professional [such as a construction manager as an agent ("CMA")] to confirm if what I had been informed were accurate; and if so, what measures should be taken to address this set of affairs<sup>9</sup>. I also raised another issue which was and is of even more concern. And that is the apparent incompetence and/or deceitfulness of our staff and our GM's management of that staff.

And how did our GM respond? Rather than conducting an investigation as to whether my information were accurate, he: 1) attacked me the messenger for inappropriately, disrespectfully and absolutely unacceptably attacking his beloved staff<sup>10</sup>; and, 2) directed his staff to create an alleged "informational memorandum"<sup>11</sup> which "recap(ped) the actions (taken) to date...to address questions/concerns by members of the community."<sup>12</sup> These matters are the purposes of this written statement.

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<sup>7</sup> See ¶5 of Section 3a of the contractor's bid item clarification summary (see page 110 of the 9/2/2021 Board packet). A copy of this summary with an asterisk next to said ¶5 was also attached as a portion of Exhibit "B" to my 9/30/2021 written statement (see page 77 of the 10/26/2021 Board packet).

<sup>8</sup> These numbers come from the contractor's base and alternate "bid – unit price schedule(s)." These schedules together with asterisks placed next to the relevant numbers were collectively attached as Exhibit "C" to my 9/30/2021 written statement (see pages 79-80 of the 10/26/2021 Board packet).

<sup>9</sup> My e-mail to the Board was attached as Exhibit "D" to my 9/30/2021 written statement (see pages 82-83 of the 10/26/2021 Board packet).

<sup>10</sup> Our GM's September 25, 2021 e-mail to me wherein he attacked me, the messenger, was attached as Exhibit "E" to my 9/30/2021 written statement (see page 85 of the 10/26/2021 Board packet).

<sup>11</sup> See pages 55-100 of the packet of materials prepared by staff in anticipation of the Board's October 13, 2021 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013\\_-\\_Regular\\_-\\_Searchable\\_-\\_Part\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013_-_Regular_-_Searchable_-_Part_1.pdf) ("the 10/13/2021 Board packet")].

<sup>12</sup> See page 3 of the 10/13/2021 Board packet.

**Staff's October 6, 2021 "Informational Memorandum:"**<sup>13</sup> This portion of the memo is a classic example of covering up one's wrongdoing by creating an even greater web of lies than one's original lies. So let's examine what our Mr. Underwood now admits, suggests and/or fails to suggest:

1. That the subject contract "was awarded to FW Carson...at the (Board's) meeting of September 2, 2021;"<sup>14</sup>

2. That the subject contract required: 1) complete removal, disposal and haul off of the current pathway's underlying aggregate base; and, 2) furnishing "all labor (and) materials required to install the...asphalt concrete (AC) pavement section...New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base;"<sup>15</sup>

3. That Carson presumably entered into the subject contract on September 9, 2021 when "an PO was created and fully approved;"<sup>14</sup>

4. That instead of removing and hauling away the current pathway's underlying aggregate base, and furnishing/installing New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base, just as I initially alleged Carson ground down the existing pathway base and pavement and re-purposed them for use in lieu of New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base;

5. That on/before September 13, 2021 PW staff approved Carson's proposed materials substitution aka contract modification<sup>16</sup>;

6. That he and his staff were *not* the contract's Engineer. Rather, the contract's Engineer was Lumos & Associates<sup>17</sup>;

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<sup>13</sup> At least the first five (5) pages (see pages 55-59 of the 10/13/2021 Board packet).

<sup>14</sup> See page 56 of the 10/13/2021 Board packet. Also see page 58 where staff suggest the following: "develop a process to ensure contract documents are fully executed prior to issuing a notice to proceed to the contract" which staff admit was done on September 16, 2021<sup>14</sup>. I assert this suggestion is actually an admission staff's notice to proceed was issued prior to written modification of the subject contract.

<sup>15</sup> On September 9/10, 2021 (because staff can't even point to an exact date, this is evidence Mr. Underwood's informational memo was created from memory after the fact) FW Carson...requested... use (of) Recycled Type I Base (as)...an acceptable alternative."<sup>14</sup>

<sup>16</sup> "PW staff contacted Reno Tahoe Geo (on) September 13, 2021 to advise them that (Carson's proposed contract modification)...was approved."<sup>14</sup>

<sup>17</sup> ¶3.02 of the subject conditions (see page 111 of the 9/2/2021 Board packet) recites that "the Owner has retained Lumos & Associates ("Engineer") to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents."

7. That although the contract may state that its identified “engineer and/or owner (may) have (had) the right to authorize changes of work per the contract documents,” here the change was authorized by different engineers; i.e., IVGID staff (see ¶15 above);

8. That although “PW Staff spoke with (the) Design Engineer, who (allegedly) concurred that Recycled Type I Base material was an acceptable alternative,” at no time no time did Lumos & Associates, nor Mr. Underwood nor his staff ever *recommend* the subject change;

9. That the applicable provisions of the subject contract which allegedly justify staff’s authorization for changes of work appear at Articles 10 and 11<sup>18</sup>;

10. Notwithstanding, that as of the date of staff’s memorandum (October 6, 2021) Carson and the District had not entered into a written agreement evidencing these changes<sup>19</sup>;

11. That substantial completion of the contract took place prior to October 15, 2021<sup>20</sup>; and,

12. That additional unidentified costs were incurred by staff associated with changes to the subject contract inasmuch, as in part, “the recycled materials were tested by Reno Tahoe Geo to ensure specifications of the Standards of Public Works Construction...were met as required by the contract documents.”<sup>21</sup>

**Staff’s Violation of the Subject Contract:** ¶18.03(A) of the subject contract instructs that “EJCDC® C-700, Standard General Conditions for the Construction Contract (2018), published by the Engineers Joint Contract Documents Committee,”<sup>22</sup> are made a part of this Contract<sup>23</sup>. But contrary to our vaunted staff’s representations, those conditions reveal that both Carson and our staff have breached the contract. For example,

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<sup>18</sup> See pages 56-57 of the 10/13/2021 Board packet.

<sup>19</sup> “PW staff is currently working to finalize the appropriate change order to reflect...approval of using recycled base as agreed to (verbally) with the contractor” (see page 57 of the 10/13/2021 Board packet). Also see page 59 of the 10/13/2021 where staff suggest the following: “follow up verbal changes/directives with written documentation in a timely manner.” I assert that this suggestion is actually an admission a notice to proceed was issued prior to written modification of the subject contract.

<sup>20</sup> ¶4.02(A) of the subject contract (see page 112 of the 9/2/2021 Board packet) recites that “the Work will be substantially complete on or before October 15, 2021.”

<sup>21</sup> See page 58 of the 10/13/2021 Board packet.

<sup>22</sup> Those conditions appear at pages 125-214 of the 9/2/2021 Board packet.

<sup>23</sup> See page 116 of the 10/13/2021 Board packet.

**District Public Works Staff Were and Are Not the District's Representatives:** Although ¶10.01(A) of the conditions<sup>24</sup> states that the "Engineer will be Owner's representative during the construction period," as demonstrated above (see ¶6), Mr. Underwood and his staff *were and are not* the Engineer(s) under this contract. Lumos & Associates was;

**Therefore District Public Works Staff Were Not Authorized to Make Decisions on the Requirements of Contract Documents and Acceptability of Work:** Although ¶10.06(A) of the conditions<sup>25</sup> states that the "Engineer will render decisions regarding the requirements of the Contract Documents...judge the acceptability of the Work pursuant to the specific procedures set forth herein for initial interpretations, Change Proposals, and accept...the Work," since Mr. Underwood and his staff were and are *not* the Engineer(s) under this contract, they have and had no legal authority (see ¶7) whatsoever to do anything insofar as the management of this project were/is concerned;

**Moreover, District Public Works Staff Have and Had No Power to Amend the Contract:** Although ¶¶11.01(A), (C) and 11.05(B) of the conditions<sup>26</sup> state that "the Contract may be amended or supplemented by a Change Order<sup>27</sup>...Work Change Directive<sup>28</sup>, or a Field Order<sup>29</sup>," since Mr. Under-

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<sup>24</sup> See Mr. Underwood's reliance upon this article (page 174 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

<sup>25</sup> See Mr. Underwood's reliance upon this article (page 175 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

<sup>26</sup> See Mr. Underwood's reliance upon these articles (pages 176-177 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

<sup>27</sup> Putting aside the fact Mr. Underwood and his staff had no power to authorize changes in the Work, "Change Orders" only apply where changes in the Work are: (a) ordered by Owner pursuant to Paragraph 11.05; or, (c) agreed to by the parties, subject to the need for the Engineer's recommendation if the change in the Work involves design or other engineering or technical matters [see ¶11.02(A)(3) of the conditions at page 176 of the 9/2/2021 Board packet]. Since here the subject changes were not ordered by the owner nor agreed to by the owner's authorized representative, and to my knowledge a Change Order has never been entered into by the parties, Mr. Underwood's reliance upon a "Change Order" (see page 57 of the 10/13/2021 Board packet) was and is misplaced.

<sup>28</sup> Putting aside the fact Mr. Underwood and his staff had no power to authorize changes in the Work, "Work Change Directives" only apply: following negotiations by the parties as to its effect on the contract price; and, where the parties expect the modification ordered or documented by a Work Change Directive will be incorporated into a subsequently issued Change Order [see ¶11.03(A) of the conditions at page 176 of the 9/2/2021 Board packet]. Since here there were no negotiations nor to my knowledge a Change Order has never been entered into by the parties, Mr. Underwood's reliance upon "Work Change Directives" (see page 57 of the 10/13/2021 Board packet) was and is misplaced.

<sup>29</sup> Putting aside the fact Mr. Underwood and his staff had no power to authorize changes in the Work, "Field Orders" only apply: to minor changes that do not involve an adjustment in the Contract Price

wood and his staff were and are *not* the Engineer(s) under this contract, they have and had no legal authority (see ¶7) whatsoever to enter into a change order, work change directive nor field order. Nor to my knowledge did they in fact enter into any of the foregoing;

**Although the Board (as Opposed to Staff) Had the Power to Amend the Contract, Here it Didn't:** Although ¶11.05(A) of the conditions<sup>30</sup> states that the "*Owner* may, at any time or from time to time, order additions, deletions, or revisions in the Work and changes involving the design (as set forth in the Drawings, Specifications, or otherwise), as demonstrated above, the *Owner* is the District rather than its Engineer. Therefore Mr. Underwood and his staff had no legal authority (see ¶7) whatsoever to amend the contract. Moreover to my knowledge, the Board on behalf of the District never ordered additions, deletions, or revisions in the Work, nor changes involving the design (as set forth in the Drawings, Specifications, or otherwise);

**No Engineer Recommended That Carson's Proposed Substitution Be Approved:** Putting aside the fact Mr. Underwood and his staff had no power whatsoever to authorize changes in the Work (see ¶7), and the Board never ordered additions, deletions, or revisions in the Work nor changes involving the design (as set forth in the Drawings, Specifications, or otherwise), ¶11.01(C) at page 176 of the conditions instructs that "all changes to the Contract that involve (1) the performance or acceptability of the Work...or (3) other engineering or technical matters (must) be supported by (the) Engineer's *recommendation*." Given Mr. Underwood and his staff had no legal authority (see ¶7) to enter into a change order, work change directive or field order, they have failed to produce evidence that Lumos & Associates actually *recommended* [as opposed to *concurred* with {"PW Staff spoke with (the) Design Engineer who *concurred* that Recycled Type I Base material was an acceptable alternative"<sup>14</sup>}] the subject changes;

**Moreover, the Power to Substitute Materials is Not Governed By Any of the Above-Articles Advanced by Staff But Rather, Article 7:** of the conditions<sup>31</sup> which Mr. Underwood has conveniently *failed* to reference. Said Article references two types of acceptable substitutions; "equal materials,"<sup>32</sup> and "material substitutes."<sup>33</sup> And in this instance, staff failed to comply with either;

**Use of "Equal Materials:"** ¶7.05(A) of the conditions<sup>32</sup> instructs that "whenever... material is specified or described in the Contract Documents...th(at) specification or description...is

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[see ¶11.04(A) of the conditions at page 177 of the 9/2/2021 Board packet]. Since here the changes were major and required material adjustment in the contract price, Mr. Underwood's reliance upon "Field Orders" (see page 57 of the 10/13/2021 Board packet) was and is misplaced.

<sup>30</sup> See Mr. Underwood's reliance upon this article (page 177 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

<sup>31</sup> See pages 157-170 of the 9/2/2021 Board packet.

<sup>32</sup> See ¶7.05 of the conditions at pages 158-159 of the 9/2/2021 Board packet.

<sup>33</sup> See ¶7.06 of the conditions at pages 159-160 of the 9/2/2021 Board packet.

intended to establish the type, function, appearance, and quality required...(Although this Article goes on to state that the) Contractor may request that (the) Engineer authorize the use of other... material(s)," that use may *only* occur where the "Engineer...*determines* [see ¶11.01(C)] that an item of...material proposed by Contractor is functionally equal...'or equal' ...to that named and sufficiently similar so that no change in related Work will be required."

But as aforesaid, although Mr. Underwood tells us "PW Staff spoke with Design Engineer, who *concurred* that (this)...material was an acceptable alternative,"<sup>14</sup> *nowhere* is there evidence that the "Engineer *determine(d)*, let alone in writing<sup>34</sup>, that)...the proposed (material): 1) (wa)s at least equal in materials of construction, quality, durability, appearance, strength, and design characteristics; 2) w(ould) reliably perform at least equally well the function and achieve the results imposed by the design concept of the completed Project as a functioning whole; and, 3) has a proven record of performance and availability of responsive service<sup>35</sup>. In other words, *nowhere* did Lumos & Associates actually determine that the material proposed by Carson was an "or equal item."<sup>36</sup>

Moreover, ¶7.05(B) of the conditions<sup>37</sup> required Carson to "provide all data in support of any proposed 'or equal' (material and) at *Contractor's* expense." Yet instead, Mr. Underwood tells us "PW Staff contacted Reno Tahoe Geo...to advise them that...they w(ould) need to obtain material samples to facilitate field testing."<sup>14</sup> *Where is Carson's data in support of its proposed 'or equal' material<sup>38</sup>? Where has Carson paid Reno Tahoe Geo for its material sampling and field testing?*

Moreover, ¶7.05(A)(1)(b) of the conditions<sup>37</sup> required that Carson "certif(y)...that, if the proposed item (were) approved and incorporated into the Work...2) (it) w(ould) conform substantially to

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<sup>34</sup> This is required by ¶7.05(C) of the conditions at page 159 of the 9/2/2021 Board packet ["no 'or equal' item will be ordered, furnished, installed, or utilized until (the) Engineer determines that the proposed item is an "or-equal," which will be evidenced by an approved Shop Drawing *or other written communication*"].

<sup>35</sup> See ¶7.05(A)(1)(a) of the conditions at page 158 of the 9/2/2021 Board packet.

<sup>36</sup> Moreover, on October 10, 2021 I made a public records ("NPRA") request, in part, asking to examine the project Engineer's written approval for the subject materials substitution which would presumably include its requisite *determination* (see ¶3 of my NPRA request. An e-mail string between myself and the District's Public Records Officer ("PRO") is attached as Exhibit "A" to this written statement. Although that string ends up with a notice to the Board, it starts out with my NPRA request of October 10, 2021. That initial request includes an asterisk placed next to said ¶3 of my request. And according to Ms. Herron (another asterisk is placed next to her response), *there are no written records evidencing the Engineer's alleged determination!*

<sup>37</sup> See page 158 of the 9/2/2021 Board packet.

<sup>38</sup> ¶1 of my October 10, 2021 NPRA request (see Exhibit "A" attached) asked to examine Carson's written application to substitute the contract's materials which should have included data in support of its proposed "or equal" material. But instead, Ms. Herron responded *there are no written records.*

the detailed requirements of the item named in the Contract Documents.” *So where is Carson’s certification*<sup>39</sup>?

Moreover, ¶7.05(A)(1)(a)(4) of the conditions<sup>37</sup> required that the Engineer’s determination be based, in part, upon *the Owner’s* concurrence that the contractor’s proposed substitution “(wa)s not objectionable.” So where did the Owner (i.e., the IVGID Board) determine that Carson’s proposed materials substitution was not objectionable?

Moreover, ¶7.05(D) of the conditions<sup>40</sup> instructs that “or-equal” requests, by definition, do not result in any change in contract price. But here there should have been a substantial change in the contract price (between \$128,880-\$156,264<sup>8</sup> at the least) due to the contractor’s proposed substitution<sup>41</sup>. Therefore Carson’s proposed substitution, by definition, could *not* have been “or equal.”

Finally, given ¶7.05(C) of the conditions<sup>40</sup> instructs that no “or equal item will be ordered, furnished, installed, or utilized until Engineer...determines (in writing<sup>34</sup>) that the proposed (substitution) is an or-equal.” *So where is Lumos & Associate’s approved Shop Drawing or other written communication determining that Carson’s proposed substitution was “or-equal?” Nowhere*<sup>36</sup>!

For all of these reasons, Carson’s proposed “or equals” material substitution *was and is not effective*.

**Use of Material Substitutes:** ¶7.06(A) of the conditions<sup>40</sup> states that the “Contractor may request that Engineer authorize the use of other items of...material under the (following) circumstances:”

“Contractor shall submit sufficient information...to allow Engineer to determine if the item of material...proposed is functionally equivalent to that named and an acceptable substitute therefor<sup>42</sup>. But here Carson provided *nothing*<sup>38</sup>.

Moreover, “Contractor shall make *written application* to Engineer for review of a proposed substitute item of...material that Contractor seeks to furnish or use.”<sup>43</sup> Putting

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<sup>39</sup> ¶1 of my October 10, 2021 NPRA request (see Exhibit “A” attached) asked to examine Carson’s written application to substitute the contract’s materials which should have included its required certification. But instead, Ms. Herron responded *there are no written records*.

<sup>40</sup> See page 159 of the 9/2/2021 Board packet.

<sup>41</sup> After all, the contractor would not have to haul off and dispose of the cart path’s current failed base and asphalt surface. Nor would it have to deliver, compact and install aggregate base.

<sup>42</sup> See ¶7.06(A)(1) of the conditions at page 159 of the 9/2/2021 Board packet. Moreover, this Article instructs that the “Engineer will not accept requests for review of proposed substitute items of...material from *anyone* other than Contractor.” But here, the request came from Mr. Underwood (“PW Staff spoke with Design Engineer”<sup>14</sup>). Therefore by definition, Carson’s request was *ineffective*.

aside the fact Carson's request to substitute materials was not addressed to Lumos & Associates, here Mr. Underwood admits it was *verbal*<sup>14</sup>.

Moreover, because here Carson's request to use substitute material was not in writing<sup>38</sup>, by definition it failed to include "an itemized estimate of all costs or credits that w(ould) result directly or indirectly from use of such substitute (materials), including but not limited to changes in Contract Price...affected by any resulting change."<sup>44</sup>

For all of these reasons Carson's material substitution request was *not* effective.

**Given the Board Was Never Consulted Before the Subject Substitution, There Could Not Have Been an Engineer Determination in Favor of Carson's Proposed Substitution:** ¶7.06(B) of the conditions<sup>45</sup> instructs that in response to a material substitution request, the Engineer *must* "obtain comments and direction from Owner." Given the "Owner" is the Board of Trustees, this means the Engineer had to obtain those comments and direction at a public meeting. So please explain to me when the Board was consulted? When did it provide direction? After all, I have attended nearly every Board meeting and don't recall when any of this occurred. Because it *never* did!

**Given There Was no Field Order Nor Proposed Change Order, By Definition There Was No Engineer Determination in Favor of Carson's Proposed Substitution:** ¶7.06(B) of the conditions<sup>45</sup> further instructs that Engineer's determination in response to a proper material substitution request will be evidenced by a *written* Field Order or a proposed Change Order<sup>46</sup> accounting for the substitution itself and all related impacts, including changes in Contract Price. Given Mr. Underwood admits that neither a Field nor Change Order(s) issued prior to commencement of work ("PW Staff is currently working to finalize the appropriate change order"<sup>19</sup>), and Ms. Herron's response to my October 10, 2021 NPRA request admits that even today there is no Change Order ["there will be a change order but it is not yet complete" (see the asterisk on Exhibit "A" to this written statement)],

For all of these reasons, Carson's proposed materials "substitution" *was and is not effective*.

**Mr. Underwood Has Failed to Record His as Well as Lumos & Associates' Costs Incurred in Evaluating Carson's Material Substitute Request and Reno Tahoe Geo's Material Sampling and Field Testing:** ¶7.06(D) of the conditions<sup>45</sup> instructs that "whether or not Engineer approves a substitute so proposed or submitted by Contractor, Contractor *shall* reimburse Owner for the reasonable

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<sup>43</sup> See ¶7.06(A)(3) of the conditions at page 159 of the 9/2/2021 Board packet.

<sup>44</sup> See ¶7.06(A)(3)(d) of the conditions at page 160 of the 9/2/2021 Board packet.

<sup>45</sup> See page 160 of the 9/2/2021 Board packet.

<sup>46</sup> ¶7.06(F) of the conditions at page 160 of the 9/2/2021 Board packet, states that "Engineer('s) approv(al of) the substitution request [will be evidenced by Contractor('s)...execut(ion of)] the proposed Change Order." In order for there to be an "execution," there must be a written document to "execute."



charges of Engineer for evaluating each such proposed substitute (and)...making changes in the Contract Documents...resulting from the acceptance of each proposed substitute.” For this reason my October 10, 2021 NPRA request asked to examine Mr. Underwood’s record of time and costs incurred in evaluating, investigating and responding to Carson’s materials substitute proposal<sup>47</sup>.

Given staff have no records, how can they possibly seek reimbursement from Carson? In fact, how can they bill Carson for any of this? The answer is simple. *They can’t*. Which means here we have evidence of staff’s breach of another contract condition.

**My E-Mail of October 27, 2021<sup>48</sup>**: made the Board aware of our staff’s failure to comply with the conditions to the subject contract. After reciting all of these relevant facts, I asked what the Board intended to do about this state of affairs? I predict the answer will be *nothing!*

**Conclusion:** As I have recommended, the time has come to terminate our incompetent staff who speak to the Board and the public with “forked tongue.” Unbelievably they’ve budgeted to pay themselves \$40,000 in the construction management of this project<sup>49</sup>. How much do you think they’re entitled to? And insofar as payment to Carson is concerned, payment should be suspended immediately because as you can see, it is in violation of the subject contract.

And to those asking why their Recreation (“RFF”) and Beach (“BFF”) Facility Fee(s) are as high as they are, now you have another example.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>47</sup> ¶2 of my October 10, 2021 NPRA request (see Exhibit “A” attached) asked to examine staff’s record(s) of their time and costs incurred in evaluating Carson’s proposed materials substitute, and the reasonable value of that time. One of the costs incurred would be Reno Tahoe Geo’s material samples to facilitate field testing<sup>14</sup>. But instead, Ms. Herron responded *there are no written records*.

<sup>48</sup> This e-mail is part of the string of e-mails between the Board/staff and myself that have been attached as Exhibit “A” to this written statement.

<sup>49</sup> See page 65 of the 9/2/2021 Board packet.

**EXHIBIT "A"**

## RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Matthew Dent" <dent\_trustee@ivgid.org>, "Wong, Kendra" <Wong\_trustee@ivgid.org>, "Sara Schmitz" <trustee\_schmitz@ivgid.org>, "Michaela Tonking" <tonking\_trustee@ivgid.org>, "Winquest, Indra S." <ISW@ivgid.org>  
**Subject:** RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up  
**Date:** Oct 27, 2021 2:47 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So now we have the evidence we need to substantiate termination of the employ of our incompetent staff, and deny payment to FW Carson for its Mountain Golf cart path repavement work NOT in compliance with the contract specifications. This evidence comes from Ms. Herron's response to my records request below.

With Josh's assistance I am sure Mr. Underwood was very good pointing out the portion of the construction contract FW Carson entered into with the District (see pages 56-57 of the 10/13/2021 Board packet). Or was he?

Mr. Underwood's CHA "informational memo" (see pages 55-59 of the 10/13/2021 Board packet) neglected to include the most important provisions of the construction contract. That dealing with "or equal" (see ¶7.05(A) of the conditions at pages 158-159 of the 9/2/2021 Board packet) or material "substitutes" (see ¶7.06(A) of the conditions at page 159 of the 9/2/2021 Board packet).

Use of "Equal Materials:" ¶7.05(A) of the conditions instructs that "whenever... material is specified or described in the Contract Documents...th(at) specification or description...is intended to establish the type, function, appearance, and quality required." In other words, aggregate base was required. Period!

Although ¶7.05(A) of the conditions goes on to instruct that a "Contractor may request that (the) Engineer authorize the use of other...material(s)," that use may only occur where the "Engineer in its sole discretion determines [see ¶11.01(C)] that an item of...material proposed by Contractor is functionally equal... 'or equal' ...to that named and sufficiently similar so that no change in related Work will be required."

Mr. Underwood acts as if he was the Engineer for purposes of the subject contract and as such, he had the power to authorize use of other materials. He wasn't! According to ¶3.02 of the conditions at page 111 of the 9/2/2021 Board packet recites that "the Owner has retained Lumos & Associates ("Engineer") to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents." So did Lumos & Associates make any of the determinations required by ¶7.05(A)(1)(a) of the conditions at page 158 of the 9/2/2021 Board packet as the precursor to substitution? Did Lumos & Associates made the certification required by ¶7.05(A)(1)(b) of the conditions at page 158 of the 9/2/2021 Board packet as the precursor to substitution? Was that determination and certification evidenced by "an approved Shop Drawing or other written communication" as ¶7.05(C) of the conditions at page 159 of the 9/2/2021 Board packet requires? Did Lumos & Associates determine whether Carson's proposed substitution was objectionable to the IVGID Board (the "Owner" under the contract) as ¶7.05(A)(1)(a)(4) of the conditions at page 158 of the 9/2/2021 Board packet requires? Given the answers to these questions are no, no and no, does the Board really need to go any further in concluding no substitution of materials was permissible?

¶7.06(A)(3) of the conditions at page 159 of the 9/2/2021 Board packet instructs that the "Contractor shall make written application to Engineer for review of a proposed substitute item of equipment or material that Contractor seeks to furnish or use." According to ¶7.06(A)(3)(d) of the conditions at page 160 of the 9/2/2021 Board packet that application had to include "an itemized estimate of all costs or credits that w(ould) result directly or indirectly from use of such substitute item, including but not limited to changes in Contract Price, shared savings, costs of redesign, and claims of other contractors affected by any resulting change." So did the contractor submit the required application? What about the necessary itemized estimate of cost savings? According to Ms. Herron's response to my records request (see below), the answer is a resounding NO.

¶7.06(B) of the conditions at page 160 of the 9/2/2021 Board packet recites that "no substitute will be ordered, furnished, installed, or utilized until Engineer's review is complete and Engineer determines that the proposed item is an acceptable substitute...evidenced by a Field Order or a proposed Change Order accounting for the substitution itself and all related impacts, including changes in Contract Price or Contract Times." Has a Field Order or Change Order issued? According to Ms. Herron's response to my records request (see below), although "there will be a change order...it is not yet complete so (she has no)...document to provide." Does the Board really need to go any further in concluding no substitution of materials was an acceptable substitute?

¶7.06(D) of the conditions at page 160 of the 9/2/2021 Board packet instructs that "Engineer will record Engineer's costs in evaluating a substitute proposed or submitted by Contractor. Whether or not Engineer approves a substitute so proposed or submitted by Contractor, Contractor shall reimburse Owner for the reasonable charges of Engineer for evaluating each such proposed substitute. Contractor shall also reimburse Owner for the reasonable charges of Engineer for making changes in the Contract Documents (or in the provisions of any other direct contract with Owner) resulting from the acceptance of each proposed substitute." So has Mr. Underwood kept track of his time associated with fielding and administering Carson's request for substitution? What about his discussions with Lumos & Associates ("PW Staff spoke with Design Engineer who concurred..")? What about his discussions with Reno Tahoe Geo on September 13, 2021? What about the collection of "material samples to facilitate field testing?" What about drafting a Change Order? According to Ms. Herron's response to my records request (see below), the answer is a resounding NO.

¶3.01(D) of the conditions at page 138 of the 9/2/2021 Board packet instructs that "the Contract supersedes prior negotiations, representations, and agreements, whether written or oral." In other words, the contract is the contract.

Does anyone really think Mr. Underwood was competent enough to extract the language he did under the contract's conditions (see page 57 of the 10/13/2021 Board packet) in support of his argument he acted properly and with authority insofar as Carson's material substitutions were concerned? So wouldn't we have expected e-mails from Mr. Underwood and Mr. Nelson providing the necessary language? Yet according to Ms. Herron's response to my records request (see below), there were none. Do I have to ask to examine Mr. Nelson's billing statements looking for evidence of those e-mail communications with Mr. Underwood?

Again, don't you Board members get it? Your staff consist of incompetent liars. And to double down they create informational memos like this one where they further lie to cover up their initial lies. And when everything is said and done, we have no fully executed contract and we have no written amendments.

So what do you intend to do about this now that we have the truth?

Respectfully, Aaron Katz

-----Original Message-----

From: Herron, Susan

Sent: Oct 27, 2021 10:11 AM

To: 's4s@ix.netcom.com'

Cc: Tim Callicrate , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking , Winquest, Indra S.

Subject: RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up

Mr. Katz,

Here is Staff's response to your October 10 request:



- 1., 2., 3., and 4. - No document exists
- 5. This contract is not yet fully executed - it is awaiting signature of the Board Secretary
- 6. There will be a change order but it is not yet complete so I don't have a document to provide.
- 7. Staff doesn't believe there are any e-mails.

Susan

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Wednesday, October 20, 2021 9:06 AM

To: Herron, Susan

Cc: Tim Callicrate ; Matthew Dent ; Wong, Kendra ; Sara Schmitz ; Michaela Tonking ; Winquest, Indra S.

Subject: RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up

Thank you Ms. Herron -

Your response isn't good enough.

And it's untimely.

And it's not in compliance with the NPRA as you know.

At the very least produce what currently exists for my examination right now between business hours as the NPRA requires. Or simply admit that it doesn't exist.

Staff has until noon tomorrow.

It's called "exceeding requirements."

Respectfully, Aaron Katz

-----Original Message-----

From: Herron, Susan

Sent: Oct 20, 2021 8:58 AM

To: 's4s@ix.netcom.com'

Cc: Tim Callicrate , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking , Winquest, Indra S.

Subject: RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up

Mr. Katz,

Staff is working on your request and I anticipate that we will have a response to you no later than October 28, 2021.

Thank you for your patience.

Susan

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Wednesday, October 20, 2021 8:57 AM

To: Herron, Susan

Cc: Tim Callicrate ; Matthew Dent ; Wong, Kendra ; Sara Schmitz ; Michaela Tonking ; Winquest, Indra S.

Subject: Fw: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up

So where are the docs I requested to examine below Ms. Herron?

Did you not receive the e-mail request?

Do you not know how to count business days?

Are you unable to perform your job?

Did you simply forget?

Do you contend you timely complied and somehow this is another one of your alleged e-mails I didn't receive?

Are your IVGID colleagues a bunch of incompetents and crooks?

These are all docs which should have been available for examination one day after my request. Not ten days. That is assuming they exist. And if they don't exist, all you had to do was respond, within five business days, that they do not exist.

1) Staff doesn't have the written application FW Carson made to Mr. Underwood for review of its proposed substituted material that the contractor sought to furnish and use? After all the contract required a written request so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra (since I'm sending you a copy of this e-mail). Something you're so good and experienced at.

2) Staff doesn't have Mr. Underwood's written approval for FW Carson's request above and all related impacts, including changes in Contract Price or Contract Times? After all, the contract required written approval so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Or "exceeds requirements" warranting a bonus and contract extension.

3) Staff doesn't have the fully executed change order reflecting all of the changes required as a result of FW Carson's request above? After all, the contract required the same so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

4) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in evaluating FW Carson's proposed substitute? After all the contract required the Engineer to require reimbursement of these costs

from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

5) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in making changes in the Contract Documents resulting from their approval of each proposed substitute? After all the contract required the Engineer to require reimbursement of these costs from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

6) Staff doesn't have the fully executed version of the construction contract with F.W. Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11? Do you really mean to tell me no such fully executed written agreement for the subject work doesn't exist? If so, that's all you had to respond Ms. Herron.

7) Staff doesn't have e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021? You mean to tell me staff and Mr. Nelson can't go to their e-mail sent box and do a search for the requested e-mails? How long will this take? 30 seconds/each? Or does your staff just need time to delete the damaging admissions? It's called damage control - Indra. Something you're so good and experienced at.

And please don't refer me to staff's disingenuous propaganda web page on this subject (<https://www.yourtahoeplace.com/ivgid/resources/construction-updates/mountain-golf-course-cart-path-replacement-project>) because I don't believe any of my requested records are on that site. Nor are they linked from that site. As if you didn't know Ms. Herron.

I'm sending a copy of this e-mail to the Board and Indra because I don't want to hear their cries of ignorance.

When do you get the message Board members your staff conceals public records, ignores the requisites of Nevada's Public Records Act, ignores the requirements of the contracts the Board approves, is guilty of bid rigging, is incompetent, is dirty, is grossly over compensated and over benefitted, etc., etc? What does Ms. Herron not understand about five (5) business days? How come I have to be the one monitoring her statutory compliance rather than the opposite?

If the Board doesn't step in and do something IMMEDIATELY to compel staff to produce the records requested, how about I just file a criminal complaint? And how about I accuse each of you of being an accessory because you certainly don't exist to ensure your vaunted staff comply with the NRS? You and your Ms. Herron have until noon tomorrow.

Respectfully, Aaron Katz

-----Forwarded Message-----

From:

Sent: Oct 10, 2021 11:09 AM

To: Herron, Susan

Subject: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project

Hello Ms. Herron -


At pages 55-59 of the packet of materials in support of the upcoming Board meeting Mr. Underwood recites how he was requested to approve a change in materials associated with phase 1 of the Mtn. Golf Course cart path.

I would therefore like to examine:

- 1) The written application the contractor made to Mr. Underwood to Engineer for review of its proposed substitute material that the contractor sought to furnish and use; and,
- 2) Records where Mr. Underwood recorded his time and costs and the reasonable value of his time incurred in evaluating the contractor's substitute proposed.

Mr. Underwood states that the contractor's request was approved by staff on Sep. 13.

I would therefore like to examine:

-  3) Mr. Underwood's written approval for the substitution itself and all related impacts, including changes in Contract Price or Contract Times.

Mr. Underwood recites that he and his staff are currently working to finalize an appropriate change order to reflect approval of using the requested substitute material.

I would like to examine:

- 4) Records where where Mr. Underwood recorded his time and costs for making changes in the Contract Documents resulting from the acceptance of each proposed substitute.
- 5) The fully executed version of the construction contract with Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11

I would also like to examine:

- 6) A fully executed version of the "change order(s) to reflect...approval of using recycle base as agreed to with the contractor" referenced at page 57 of the Board packet for Wednesday's Board meeting; and,
- 7) All e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021.

Thank you for your cooperation. Aaron Katz



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – EVIDENCE WASHOE COUNTY CONSIDERS NON-PERMITTED ACCESSORY STRUCTURES WHICH CONTAIN LIVING FACILITIES WITH PROVISIONS FOR SLEEPING, EATING, COOKING AND SANITATION TO BE “DWELLING UNITS”**

**Introduction:** At the Board’s October 13, 2021 meeting I submitted a written statement I asked be included in the minutes of that meeting (“my 10/13/2021 written statement) wherein I criticized our GM, as gatekeeper to the Board’s agendas, for refusing to bring the question of whether 659 Cristina Drive, Incline Village consists of multiple dwelling units receiving multiple public recreation and beach services/privileges notwithstanding multiple Recreation (“RFF”) and Beach (“BFF”) Facility Fees are not being assessed. I asked the Board agendize the matter for possible future Board action given that’s exactly what NRS 318.203<sup>1</sup> instructs<sup>2</sup>.

On August 25, 2021 I sent an e-mail to the Board and our GM in accordance with NRS 318.203<sup>1</sup>, asking that the Board set a date for a hearing to determine whether the separate short term rental at 659 Cristina Drive, Incline Village is being used as a dwelling unit and as such, should be assessed multiple RFFs/BFFs<sup>3</sup>. Given neither Indra nor anyone on behalf of the Board responded to my August 25, 2021 e-mail, on October 7, 2021 I sent a follow up e-mail to our GM asking if he ever intended to bring this matter to the Board for decision as I had requested and if so, when<sup>4</sup>? On October 8, 2021 Indra finally responded to me<sup>5</sup> stating that notwithstanding the District’s definition of “dwelling unit,”<sup>6</sup>

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<sup>1</sup> Go to <https://www.leg.state.nv.us/nrs/nrs-318.html#NRS318Sec203>.

<sup>2</sup> NRS 318.203(1) instructs that any “person...may submit an affidavit to the board of trustees of the district, setting forth the facts upon which (he/she)...bases his or her...reasonable belief that a dwelling unit exists that is not currently being charged for services provided by a general improvement district.” NRS 318.203(2) instructs that when “a board of trustees receives an affidavit described in subsection 1, the board may set a date for a hearing to determine whether the unit referenced in the affidavit is being used as a dwelling unit.” NRS 318.203(3) instructs that “if, after the hearing, the board determines that the unit referenced in the affidavit submitted pursuant to subsection 1 is being used as a dwelling unit, the board may adopt a resolution...to charge the owner pursuant to NRS 318.197 for the services provided by the district to the dwelling unit.”

<sup>3</sup> That e-mail was attached as Exhibit “A” to my 10/13/2021 written statement.

<sup>4</sup> An e-mail string between myself and our GM which included my October 7, 2021 e-mail was attached as Exhibit “B” to my 10/13/2021 written statement.

<sup>5</sup> Indra’s subject October 8, 2021 e-mail is the second e-mail of the string attached as Exhibit “B” to this written statement.

and the State Legislature's definition of the same term<sup>7</sup>, the District "take(s its)...data from Washoe County. And since the County doesn't tell us there are multiple dwelling units constructed upon 659 Cristina Drive, we don't have to do as NRS 318.203(3)." In other words, our GM states there is a different definition for the term "dwelling unit" that the District is obliged to honor; whatever Washoe County determines is a dwelling unit.

Subsequently I have learned that Washoe County considers the subject secondary dwelling unit just that; a dwelling unit. Consequently I reiterate my request the Board agendize this matter for possible future Board action; assessing 659 Cristina Drive multiple RFFs/BFFs. And that's the purpose of this written statement.

**Washoe County Record WCMP21-01061<sup>8</sup>**: Apparently someone filed a complaint with Washoe County (no it wasn't me) over the owner of 659 Cristina Drive's use of the subject secondary dwelling unit as a short term rental ("STR"). The nature of the complaint was apparently that the owner's application for "STR permit d(id) not match currently permitted structures on (the) property." But here's the relevance to the subject discussion. The complaint described (see the asterisk on Exhibit "A") that an "accessory structure (garage had been) converted to (a) *dwelling unit*."

In other words, a non-permitted (but a dwelling unit nonetheless) accessory dwelling unit!

**Conclusion:** Now that I have provided evidence that Washoe County considers non-permitted accessory structures such as the subject one at 659 Cristina Drive<sup>9</sup>, to be dwelling units, I expect our GM and Board Chairperson to do their jobs and agendize the subject issue for a future Board meeting for possible action. In fact that's exactly what I asked in my e-mail of October 31, 2021<sup>10</sup>.

And to those asking why their BFF and/or RFF are as unnecessarily high as they are, now you have another example.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>6</sup> The term "dwelling unit" means "any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation" [see Policy No. 16.1.2.4 (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf))].

<sup>7</sup> NRS 318.203(4)(a) instructs that "as used in...(NRS 318.203 the term)... 'dwelling unit' means a structure that is designed for residential occupancy by one or more persons for living and sleeping purposes, consisting of one or more rooms, including a bathroom and kitchen."

<sup>8</sup> A print out of this record is attached as Exhibit "A" to this written statement.

<sup>9</sup> In other words, those which contain living facilities with provisions for sleeping, eating, cooking, and sanitation.

<sup>10</sup> This e-mail is attached as Exhibit "B" to this written statement.

**EXHIBIT "A"**



# Serving Reno, Sparks, Washoe & Douglas County

Announcements Logged in as: Judith Miller Collections (1) Cart (0) Account Management Logout

- Home
- Building
- Business Licensing
- Enforcement**
- Engineering
- Fire
- Health District
- Planning
- Short Term Rentals
- more ▾

Search Case

**Record WCMP21-01061:**  
**Complaint**  
**Record Status: Routed**

Add to cart  
 Add to collection

Record Info ▾ Custom Component

## Location

659 CRISTINA DR, INCLINE VILLAGE, NV 89451

## Record Details

### Description:

ACCESSORY STRUCTURE (GARAGE) CONVERTED TO DWELLING UNIT, PLANS SUBMITTED FOR STR PERMIT DO NOT MATCH CURRENTLY PERMITTED STRUCTURES ON



PROPERTY  
 More Details

**EXHIBIT "B"**

**Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Units RFFs/BFFs.**

---

**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Units RFFs/BFFs.  
**Date:** Oct 31, 2021 3:24 PM  
**Attachments:** 659.cristina.county.STR.correction.notice.unpermitted.dwelling.unit.png

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Chairperson Callicrate, GM Winqest and Other Honorable Members of the IVGID Board -

At the Board's October 13, 2021 meeting I submitted a written statement I asked be included in the minutes of that meeting ("my 10/13/2021 written statement) wherein I criticized our GM, as gatekeeper to the Board's agendas, for refusing to bring the question of whether 659 Cristina Drive, Incline Village consists of multiple dwelling units receiving multiple public recreation and beach services/privileges notwithstanding multiple Recreation ("RFF") and Beach ("BFF") Facility Fees are not being assessed. I asked the Board agendize the matter for possible future Board action given that's exactly what NRS 318.203[1] instructs.

On October 8, 2021 Indra refused stating that notwithstanding the District's and the State Legislature's definitions of the term "dwelling unit, there is a different definition the District is obliged to honor. That is whatever Washoe County determines is a dwelling unit.

Subsequently I have learned that Washoe County considers a dwelling unit to be as I have described in the subject line of this e-mail. In other words, the accessory structure at 659 Cristina Drive I have brought to the Board's and Indra's attention is a separate dwelling unit and for this reason, the parcel should be assessed multiple RFFs/BFFs.

Washoe County Record WCMP21-01061: Apparently someone has filed a complaint with Washoe County (no it wasn't me) over the owner of 659 Cristina Drive's use of the subject secondary dwelling unit as a short term rental ("STR"). The nature of the complaint is apparently that the owner's application for "STR permit does not match currently permitted structures on (the) property." I have attached a screenshot of that record to this e-mail.

But here's the relevance to the subject discussion. The complaint describes that an "accessory structure (garage has been) converted to (a) dwelling unit." In other words, a non-permitted (but a dwelling unit nonetheless) accessory dwelling unit!

Not that I believe Indra's definition of "dwelling unit" usurps the State Legislature's or the District's, now that I have provided evidence that Washoe County considers non-permitted accessory structures such as the subject one at 659 Cristina Drive, I expect our GM and Board Chairperson to do their jobs and agendize the subject issue for a future Board meeting for possible action.

Respectfully, Aaron Katz



## MINUTES

### **REGULAR MEETING OF NOVEMBER 22, 2021** Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Tim Callicrate on Wednesday, November 22, 2021 at 9:00 a.m. via Zoom.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Michaela Tonking and Kendra Wong. Trustee Matthew Dent was absent.

Members of Staff present were Director of Finance Paul Navazio, Director of Golf/Community Services Darren Howard, and District General Counsel Joshua Nelson.

#### **C. INITIAL PUBLIC COMMENTS\***

Aaron Katz said he has a written statement to be attached to the minutes of the meeting. On the November 10 meeting, there was agendized the public hearing on whether the District should enter into an installment purchase of 80 Champ golf carts. Agenda item J.5. was possible entrance into that installment purchase. Chair Callicrate called for the vote and it failed 2 to 1. Trustee Wong then made a motion to approve an outright purchase. Our attorney cautioned against this action because it was not agendized. Then, disingenuously she suggested an attempt, after the fact, to contrive or continued public hearing which is for today. Now the same action is agendized but no public hearing has been agendized. When do you people learn? We have no policy that says the ends justify the means. We do have Policy 3.1.0.7 which instructs that when a reversal of any item is sought, it must first be scheduled for reconsideration by request of 3 Trustees. Further, if the original action is taken after a public hearing, a second public hearing shall be held. He asked our Chair and District General Manager for those Trustees who requested to scheduling of the reconsidered meeting today and Chair Callicrate told him that there was just 1, he. He told the Chairman that wasn't enough, there needs to be 3 minimum. Also, where is the required public hearing today? It is not agendized at all. If you are not going to follow your policies, why do you have them? It is just keeps happening over and over again. As to an outright purchase for \$700,000, he says no. It is an irresponsible waste of his Recreation Fee. Replace the batteries if necessary in our roughly 54 carts that haven't had the batteries



replaced and only \$50,000 will be the cost through Sierra Golf Carts of Reno. If golf is for residents at reduced pricing is the aim instead of the world's tourists, why do we need spiffy new overpriced carts? By the way, what is the software licensing going to cost if we buy these carts outright? Staff hasn't shared that. Like he said, nearly everything you people do is stupid. Thank you.

Cliff Dobler said wanted to make a couple of comments on the golf carts. At the last meeting, when it was brought up, the \$164,000 of trade in was not part of that agenda item so it was unknown so everybody thought that the lease was for \$354,000 when in fact it was for \$354,000 plus \$164,000 so you had a larger sum so he apologizes for suggesting leasing but he didn't have the proper facts. Anyways, we should purchase the carts as it is his understanding that these lithium batteries have 8 year warranty and in checking with clubs down here in Palm Desert, they see that they can make their cabs anywhere from 8 to 10 years. He thinks the accounting that is being done in the packet is incorrect as the purchase price is not \$533,000 rather it is \$697,000. It would be like you selling the used carts to him and he gives us a \$164,000 and then you would use that to turn around and purchase the rest of it for \$697,000. So he thinks the way it is structured there in the packet is just totally incorrect. The purchase price is \$697,000. Last, but not least, someone should check in to make sure that he knows we are buying the hardware for the GIS system but after a period of time he thinks we have to continue paying software costs and that should be disclosed or it should be discussed to get the true costs of what these cart paths will be costing us. So he apologizes about last week, unfortunately, he didn't have correct information in the packet and therefore he made a statement that was incorrect and he apologizes.

Judith Miller said she is just wondering if we really should be purchasing new carts? When this proposal was originally brought forward, the Golf Director had told us that we have a very high end product that we are trying to market to the public but after the last meeting when members of the Golf Advisory Committee made their statement, that we are really emphasizing that golf is for our community and the community does not pay \$200 per round so how can we expect to recuperate the cost of these very expensive carts through our discounted golf green fees? So she thinks we should consider that but if you do decide to go ahead with acquiring these carts, she would also like to know, because they require considerable less maintenance and there won't be the monthly checks, add water to the batteries, are we going to have a cut in our maintenance staff? Because 80 carts, even just once a month, she would imagine that it takes probably 20-30 minutes per cart to go through and check the levels and add the water so she would like to know what kind of adjustment there will be made in the budget for our labor costs. Thank you.

**D. APPROVAL OF AGENDA (for possible action)**

Board Chairman Callicrate asked for changes, hearing none, the agenda was approved as submitted.

**E. GENERAL BUSINESS (for possible action)**

**E.1. Review, discuss, and possibly adopt Resolution No. 1890 authorizing a Medium-Term Installment Purchase Agreement (via DLL Finance, LLC) for a lease term of 54-months, in the amount not to exceed \$379,469, through a Fair Market Value Lease Agreement to procure eighty (80) Club Car Tempo lithium battery-powered golf carts for the Championship Golf Course and authorize a trade-in of eighty (80) existing golf carts for a credit of \$164,000 -OR- Review, discuss, and possibly approve the purchase, in the net amount of not to exceed \$533,360 to procure eighty (80) Club Car Tempo lithium battery-powered golf carts for the Championship Golf Course (CIP#3141LV1898) Vendor: Club Car, LLC, authorize the trade-in of eighty (80) existing golf carts for a credit in the amount of \$164,000, and authorize a budget augmentation appropriating of \$155,360 to the Golf Fund (320) from available resources within the Community Services Enterprise Fund unrestricted net position (Requesting Staff Member: Director of Finance Paul Navazio)**

Board Chairman Callicrate said that the Board has discussed this topic in the past and have the information in front of us, he would like to move directly to a motion.

Trustee Wong made a motion to approve Resolution No. 1890 authorizing a Lease Agreement with DLL Finance, LLC for 80 (eighty) Club Car Tempo lithium battery-powered golf carts in the amount of \$379,469, which includes a trade-in credit of \$164,000 for (80) eighty existing golf carts, which will be repaid through 54 (fifty-four) monthly payments of \$7,027.20; and authorize Staff to execute all documents based on a review as to form by General Counsel and Staff and after determining compliance with the State of Nevada Department of Taxation Guidance Letter 16-004 relative to leasing agreements and medium-term obligations. Trustee Tonking seconded the motion. Board Chairman Callicrate called the question - Trustees Wong, Tonking, and Callicrate voted in favor of the motion; Trustee Schmitz

voted opposed. The motion failed to pass as it required 4 votes or 2/3's majority, in the affirmative, to pass.

Trustee Wong made a motion to authorize the purchase of 80 Club Car Tempo Lithium Battery Golf Carts for a net amount of not to exceed \$533,360, which includes a trade-in credit of \$164,000 (CIP#3141LV1898); Vendor Club Car, LLC.; and authorize an FY2021/22 budget augmentation appropriating \$155,360 to the Golf Fund (320) from available resources within the Community Services Enterprise Fund unrestricted net position. Trustee Tonking seconded the motion. Board Chairman Callicrate called the question – Trustees Schmitz, Tonking, Wong and Callicrate voted in favor – the motion passed.

**F. FINAL PUBLIC COMMENTS\***

There were no public comments made at this time.

**G. ADJOURNMENT (for possible action)**

The meeting was adjourned at 9:13 a.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

**Attachments\*:**

\*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 22, 2021 regular IVGID Board meeting – Agenda Item E(1) – Possible installment purchase/market value lease of 80 lithium powered Champ golf carts at a cost to the public of over \$1/2 million, or an outright purchase of said carts at a cost to the public of nearly \$700,000, if not more

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 22, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM E(1) – POSSIBLE INSTALLMENT PURCHASE/MARKET VALUE LEASE OF 80 LITHIUM POWERED CHAMP GOLF CARTS AT A COST TO THE PUBLIC OF OVER \$½ MILLION, OR AN OUTRIGHT PURCHASE OF SAID CARTS AT A COST TO THE PUBLIC OF NEARLY \$700,000, IF NOT MORE**

**Introduction:** Here staff propose the Board approve staff’s replacement of the Champ Golf Course’s existing cart fleet by means of either: a sixty (60) or fifty-four (54) month fair market lease at an alleged “total cost not-to-exceed \$386,352;”<sup>1</sup> or, an outright purchase “in the net amount of not to exceed \$533,360”<sup>1</sup> with a “trade-in of eighty (80) existing carts for a credit of \$164,000.”<sup>1</sup> With respect to the proposed fair market lease, this same matter was agendized<sup>2</sup> [see item J(5)], voted upon and defeated<sup>3</sup> (by a 2-1 vote) at the Board’s November 10, 2021 meeting. Therefore for it to be agendized and reconsidered at this November 22, 2021 meeting, Policy No. 3.1.0.7<sup>4</sup> mandates that:

1. A minimum of three (3) trustees schedule the matter for reconsideration; and,

2. Since “the original action was taken after a Public Hearing, a second Public Hearing *shall* be held in conjunction with any reconsideration.”

After this meeting was noticed, on November 18, 2021, I reached out to our chairperson and GM to inquire whether three (3) trustees had requested this matter be scheduled for reconsideration as Policy No. 3.1.07 requires? Both Chairperson Callicrate and our GM in essence admitted the answer was no<sup>5</sup>.

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<sup>1</sup> See page 1 of the packet of materials prepared by staff in anticipation of this morning’s Board meeting [“the 11/22/2021 Board packet” ([https://www.yourtahoepalace.com/uploads/pdf-ivgid/1122\\_-\\_Special\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/1122_-_Special_-_Searchable.pdf))].

<sup>2</sup> See page 3 of the packet of materials prepared by staff in anticipation of the Board’s November 10, 2021 meeting [“the 11/10/2021 Board packet” ([https://www.yourtahoepalace.com/uploads/pdf-ivgid/1110\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/1110_-_Regular_-_Searchable.pdf))].

<sup>3</sup> The Board livestreams its meetings (see <https://livestream.com/accounts/3411104>). The portion of the livestream of the Board’s November 10, 2021 meeting [“the 11/10/2021 livestream” (<https://livestream.com/ivgid/events/9933325/videos/227256611>)] where this matter was voted upon appears at 1:59:27-2:00:47 of the 11/10/2021 livestream.

<sup>4</sup> See page 12 at [https://www.yourtahoepalace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_1.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf). A copy of this portion of Policy 3.1.0 is attached as Exhibit “A” to this written statement.

<sup>5</sup> The e-mail string between myself, Chairperson Callicrate and our GM Winquest are attached as Exhibit “B” to this written statement.

Moreover, look at the agenda for this meeting. Do you see anywhere where another Public Hearing has been noticed? Yet this matter will be going forward and I object.

With respect to the proposed outright purchase, I object again. As I documented at the Board's November 10, 2021 meeting,

1. 26 of our existing golf carts have already had their batteries replaced; and,

2. We can have our remaining 54 existing carts' batteries replaced for approximately \$50,000 with Sierra Golf Carts and Auto in Reno.

By replacing the batteries in all of our existing carts, we will in essence extend their useful lives by up to another four (4) years. So why pay nearly \$700,000 for spiffy new replacement carts when we can extend the lives of our existing cart fleet for roughly \$50,000? These are the purposes of this written statement.

**Our Board and Staff Simply Don't Care About Board Policies:** If they did, they would follow Policy No. 3.1.0.7 and not have scheduled a hearing on this agenda item. Which begs the question *why go through the farce of adopting any policies?*

**The Notices For Both of These Agenda Option Violate the "Clear and Complete" Requirement:** NRS 239.020(3)(d)(1) instructs that "written notice of all (IVGID Board) meetings must...include...a clear and complete statement of the topics scheduled to be considered during the meeting." I submit that the notice for both of these agenda items is not "clear and complete." And at least one trustee agrees with me<sup>6</sup>!

The total cost of staff's proposed fair market lease option is not-to-exceed \$386,352 as staff represents. Rather, with a "trade-in of eighty (80) existing carts for a credit of \$164,000," the real total cost is \$550,352! And the total cost of staff's proposed outright purchase option is not in the net amount of not to exceed \$533,360 as staff represents. Rather, with a "trade-in of eighty (80) existing carts for a credit of \$164,000," the total cost is \$697,360! Clearly staff's intent is to downplay the real cost of these carts because if the public knew the cost was over \$8,700/cart, it would not be pleased. And this makes the District's notices *unclear and incomplete*.

**Conclusion:** We own our current fleet. Unlike your typical golf course, our fleet is used only a fraction<sup>7</sup> of the year. Yet without regard for the financial implications, our staff blindly promote cart turnover every four (4) years because our core golfers demand the same. Think about it for a moment. Here staff are promoting the notion we should give up our existing cart fleet, lease a replacement, and

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<sup>6</sup> On November 17, 2021 I wrote to the Board and our GM raising this objection. That same day Trustee Schmitz sent an e-mail response agreeing with me. My e-mail as well as Trustee Schmitz's are attached as Exhibit "C" to this written statement.

<sup>7</sup> Perhaps 33⅓% (4 months out of the year).

end up paying as much as a whopping \$8,717/cart! And this is after having replaced the batteries on 26 of our existing Champ Golf carts and thus extending their useful lives by another four (4) years! And being able to replace the batteries on our remaining 54 Champ Golf carts for as little as \$50,000 and thus extending their useful lives by the same additional four (4) years. And retaining assets with a minimum trade-in value of \$2,050/cart. And this is at a venue which is losing nearly \$1.2 million annually<sup>8</sup>.

Are you Board members out of your mind? Apparently you are if you buy into this irresponsibility. Like I have said. Stupid, stupid, stupid!

And to those asking why their Beach (“BFF”) and/or Recreation (“RFF”) Facility Fees are as unnecessarily high as they are, now you have another example.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>8</sup> See page 146 of the packet of materials prepared by staff in anticipation of the Board’s May 26, 2021 meeting [“the 5/26/2021 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526_-_Regular_-_Searchable.pdf))]. A copy of this page with an asterisk next to the nearly \$1.2 million *loss* number, is attached as Exhibit “D” to this written statement.

**EXHIBIT "A"**




## Conduct Meetings of the Board of Trustees Policy 3.1.0

settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

- h. Litigation. The General Manager must obtain Board of Trustees authorization, at a public meeting, to initiate any lawsuit, appeal any decision or judgement, or retain legal counsel to defend a lawsuit.

**0.6 Robert's Rules.** Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.

**0.7 Reconsideration.** Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered as follows:

- 
- The General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of the District.
  - A Board action may also be scheduled for reconsideration if at least three Trustees make the request.
  - Written requests for reconsideration by any other person or party, including members of the general public, will be distributed to the Trustees but shall not be placed on the Board agenda, without the concurrence of at least three Trustees, as provided above.

If the original action was taken after a Public Hearing, a second Public Hearing shall be held in conjunction with any reconsideration.

Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item; in the same manner it would take action on any other General Business agenda item.



**EXHIBIT "B"**

## Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

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**From:** <s4s@ix.netcom.com>  
**To:** "Winquest, Indra S." <ISW@ivgid.org>  
**Cc:** "Tim Callicrate" <callicrate\_trustee@ivgid.org>, "Herron, Susan" <Susan\_Herron@ivgid.org>, "Matthew Dent" <dent\_trustee@ivgid.org>, "Wong, Kendra" <Wong\_trustee@ivgid.org>, "Sara Schmitz" <trustee\_schmitz@ivgid.org>, "Michaela Tonking" <tonking\_trustee@ivgid.org>  
**Subject:** Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.  
**Date:** Nov 18, 2021 12:49 PM

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Thanks.

But those facts are irrelevant.

Tim chose to bring the matter to a vote. Maybe in retrospect he shouldn't have? But there was a vote and the matter failed.

Therefore as far as I am concerned it's a dead issue unless a majority of trustees ask it be re-agendized. That's why I've asked who requested? Not who might make the request today if you asked the question. Who requested the matter be re-agendized for Monday? So far, only Tim. And with due respect, that isn't good enough. So who else, if anyone? Kendra didn't. All she did was comment that if the matter came back again for a vote things might be different because she would have the ability to lobby Michaela.

So please provide the answer/evidence I have requested. Prior to agendizing the matter for hearing on November 22, who requested the matter be re-agendized? I will accept Tim did. But who else?

Thank you, Aaron

-----Original Message-----

**From:** Winquest, Indra S.  
**Sent:** Nov 18, 2021 12:24 PM  
**To:** s4s@ix.netcom.com  
**Cc:** Tim Callicrate , Herron, Susan , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking  
**Subject:** Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

Mr. Katz -

I will also remind you that Trustee Tonking was not present at the meeting and Trustee Dent was not able to vote on the item.

Cheers, Indra

> On Nov 18, 2021, at 12:21 PM, s4s@ix.netcom.com wrote:

>  
 > I know what you said Tim.  
 >  
 > But with all due respect, you have a penchant for saying things without authority.  
 >  
 > What you said took place after the vote on this matter. So other than you, who else has requested this matter be on the agenda for Monday's meeting?

>  
> Thanks, Aaron

>  
> -----Original Message-----

> From: Tim Callicrate  
> Sent: Nov 18, 2021 12:17 PM  
> To: s4s@ix.netcom.com , Winquest, Indra S.  
> Cc: Herron, Susan , Tim Callicrate , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking  
> Subject: Re: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

>  
> Mr Katz,  
> I specifically stated after the vote that this would be brought back to the next regular November meeting in the format of both a lease or a direct purchase.

> Tim  
>  
> Get Outlook for Android

> \_\_\_\_\_  
> From: s4s@ix.netcom.com  
> Sent: Thursday, November 18, 2021 12:00:04 PM  
> To: ISW@ivgid.org  
> Cc: Herron, Susan ; Callicrate, Tim ; Dent, Matthew ; Wong, Kendra Trustee ; Schmitz, Sara ; Tonking, Michaela  
> Subject: Fw: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.



>  
>  
> Hello Indra -

>  
>  
>  
>  
> With respect to possible lease of the 80 Champ Course golf carts, which appears as agenda item E(1) on the subject line Board meeting, I would like evidence (preferably in writing) of those who requested it appear again on the Board's November 22, 2021 agenda. Given this matter was voted upon and rejected at the Board's November 10, 2021 meeting, I and others I know object to staff's second bite at the apple insofar as this matter is concerned. And we object to staff continuously bringing a matter before the Board over and over and over again until eventually they can drum up enough votes for it to pass (which is what we have here).

>  
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>  
> I do not have similar concerns insofar as the possible outright purchase of these carts given this matter was not voted upon at the Board's November 10, 2021 meeting.

>  
>  
>  
>  
> To the extent my request is interpreted as a public records request (even though I don't think it is), I am sending a copy' to Ms. Herron, the District's Public Records Officer making the request. Show me the documents Ms. Herron of everyone who requested the agendizing of this matter again for the November 22, 2021 Board meeting..

>  
>  
>  
>  
> Thank you for your cooperation and clarification. Aaron Katz

>  
>

**EXHIBIT "C"**

## Re: Follow Up: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

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**From:** "Sara Schmitz" <trustee\_schmitz@ivgid.org>  
**To:** "s4s@ix.netcom.com" <s4s@ix.netcom.com>, "Tim Callicrate" <callicrate\_trustee@ivgid.org>  
**Cc:** "Winquest, Indra S." <ISW@ivgid.org>, "Joshua Nelson" <joshua.Nelson@bbklaw.com>  
**Subject:** Re: Follow Up: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.  
**Date:** Nov 17, 2021 9:48 AM

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I hate to admit...I concur. Just say we're buying for \$597 and trading in. To say net and they reference the trade-in without stating it included the trade-in isn't clear. It's not that hard.

Get Outlook for iOS<<https://aka.ms/o0ukef>>

---

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>  
**Sent:** Wednesday, November 17, 2021 9:43:30 AM  
**To:** Callicrate, Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent, Matthew <dent\_trustee@ivgid.org>; Wong, Kendra Trustee <wong\_trustee@ivgid.org>; Schmitz, Sara <schmitz\_trustee@ivgid.org>; Tonking, Michaela <tonking\_trustee@ivgid.org>; ISW@ivgid.org <ISW@ivgid.org>  
**Subject:** Follow Up: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

Chairperson Callicrate and Other Honorable Members of the IVGID Board:

So I'm trying to figure out who are the stupid people working for the District. And this is specifically with respect to the wording of the revised agenda. Would it be Josh who supposedly is responsible for reviewing the agenda before it is published? How about Navazio aka mini-Eick who seems to be Indra's de facto GM who thinks he knows everything and is in denial that he doesn't? How about Ms. Herron who I personally believe drafts nearly everything and is probably the culprit here? How about Indra because ultimately, the buck stops at his desk?

Regardless, do any of you think the unclear and incomplete deficiencies of the original agenda have been remedied by this Revision 1? If so you're mistaken. Although the existing cart trade in is disclosed, the way it is disclosed makes it look as if the prices stated are \$164K less rather than more than the purchase agreement amounts disclosed. The fix was so very simple. And instead of doing what's simple, your vaunted staff want to fighting you to the nth degree in order to hide how much this boondoggle is really going to cost. And why?

Because it's embarrassing.

And because your staff continue to be dirty, dirty, dirty to the core. It's nearly everything, everything, everything they do. Even when we spoon feed the simple fix they need to implement their hidden agendas override the truth.

Wake up Mrs. Bueller and smell the coffee! If Indra or anyone else for that matter can't hire competent, ethical staff, maybe we should just stop and end all of this? Or, the quickest way to get out of a hole is to stop digging. STOP DIGGING!

Let's put aside all of this ancillary stuff and Trustees Dent and Schmitz, simply vote NO! And when Trustee Wong disingenuously asks for your reasoning, tell her to figure it out herself. She's a big girl.

Respectfully, Aaron Katz

-----Forwarded Message-----

From:

Sent: Nov 17, 2021 7:58 AM

To:

Subject: IVGID BOT Special Meeting Agenda (REVISION 1) for Nov. 22, 2021 at 9 a.m.

This meeting will be conducted via Zoom 11/22/2021 IVGID BOT Regular Meeting Agenda - REVISION 1Download Document Incline Village General Improvement District | 893 Southwood Blvd, Incline Village, NV 89521Unsubscribe s4s@ix.netcom.comUpdate Profile | Constant Contact Data NoticeSent by sah@ivgid.org powered by Try email marketing for free today!

**EXHIBIT "D"**

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
CHAMPIONSHIP GOLF**

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
<b>OPERATING INCOME</b>				
Charges for Services	4,037,096	3,391,291	3,334,825	3,334,825
Facility Fees	171,994	32,812	418,353	-
<b>TOTAL OPERATING INCOME</b>	<b>4,209,089</b>	<b>3,424,103</b>	<b>3,753,178</b>	<b>3,334,825</b>
<b>OPERATING EXPENSE</b>				
Salaries and Wages	1,511,829	1,258,610	1,332,115	1,332,115
Employee Fringe	421,675	364,034	392,310	392,310
<b>Total Personnel Cost</b>	<b>1,933,504</b>	<b>1,622,644</b>	<b>1,724,425</b>	<b>1,724,425</b>
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	937,952	978,452
Insurance	68,363	75,180	77,800	77,800
Utilities	244,614	212,370	231,740	231,740
Cost of Goods Sold	913,275	588,087	563,440	563,440
Central Services Cost	236,800	248,707	206,865	206,865
Depreciation	676,015	666,200	736,980	736,980
<b>TOTAL OPERATING EXPENSE</b>	<b>5,198,267</b>	<b>4,383,678</b>	<b>4,487,182</b>	<b>4,527,682</b>
<b>NET INCOME (EXPENSE)</b>	<b>(989,178)</b>	<b>(959,576)</b>	<b>(734,004)</b>	<b>(1,192,857)</b>
<b>NON OPERATING INCOME</b>				
Proceeds from Capital Asset Dispositions	10,330	-	-	-
<b>TOTAL NON OPERATING INCOME</b>	<b>10,330</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON OPERATING EXPENSE</b>				
Debt Service Interest	-	-	6,124	6,124
<b>TOTAL NON OPERATING EXPENSE</b>	<b>-</b>	<b>-</b>	<b>6,124</b>	<b>6,124</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(978,848)</b>	<b>(959,576)</b>	<b>(740,128)</b>	<b>(1,198,981)</b>
<b>TRANSFERS</b>				
Transfers In	-	-	660,039	185,393
Transfers Out	623,201	-	-	-
<b>TOTAL TRANSFERS</b>	<b>(623,201)</b>	<b>-</b>	<b>660,039</b>	<b>185,393</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,602,049)</b>	<b>(959,576)</b>	<b>(80,089)</b>	<b>(1,013,588)</b>

