
NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on December 14, 2022 in the **Boardroom, 893 Southwood Boulevard**, Incline Village, Nevada.

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

A. PLEDGE OF ALLEGIANCE*

B.1 ROLL CALL OF TRUSTEES*

B.2. ROLL CALL OF TRUSTEES-ELECT* (*Dave Noble and Raymond Tulloch*)

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

D. APPROVAL OF AGENDA (*for possible action*)

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

-OR-

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

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

1. Verbal Presentation by North Lake Tahoe Fire Protection District Fire Chief Ryan Sommers - Public Safety Pier for Washoe County, Tahoe Regional Planning Agency and North Lake Tahoe Fire Protection District
2. Annual Audit Committee Report Follow-Up – Request by Trustee Dent for reconciliation to ACFR 2020/2021 (Presenting Staff Member: Director of Finance Paul Navazio) – **pages 5 - 11**
3. 2022 Season Wrap Up - presented by Director of Golf/Community Services Darren Howard
 - a. Golf and Food and Beverage – Account 320 – **pages 12 - 33**
 - b. Facilities (Weddings and Events) – Account 330 – **pages 34 - 39**
4. District General Manager’s Report – **pages 40 - 80**

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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5. Treasurer’s Report - Requesting Trustee: Treasurer Michaela Tonking – *page 81*
 - A. Payment of Bills (*For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy*)

- F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – *pages 82 - 86*

- G. CONSENT CALENDAR (*for possible action*)
 1. **SUBJECT:** Review, discuss and possibly accept the Washoe County Notice of Subaward (Non-Competitive Grant) in the amount of \$250,000 for the purpose of improving the Skate Park (CIP Project 4378BD2202) located at the corner of Southwood and Tahoe Boulevards (Requesting Staff Member: District General Manager Indra Winquest) – *pages 87 - 110*
 2. **SUBJECT:** Review, discuss and possibly accept \$100,000 from Washoe County for the purposes of supporting Youth Programming (\$50,000) and Senior Programming (\$50,000) (Requesting Staff Member: District General Manager Indra Winquest) – *pages 111 - 117*
 3. **SUBJECT:** Review, discuss and possibly authorize the District’s General Manager to extend the lease agreement between the Hyatt Corporation and the Incline Village General Improvement District as per the Fifth Amendment document (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin) – *pages 118 - 157*

- H. GENERAL BUSINESS (*for possible action*)
 1. **SUBJECT:** Review and discuss the transmittal of the District’s Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ended June 30, 2022 and Related Audit Report(s) (Requesting Staff Member: Director of Finance Paul Navazio along with Jennifer Farr, Partner, Davis Farr, LLP) – *pages 158 - 271*
 2. **SUBJECT:** Receive a project update on the Effluent Pipeline Project **and** review, discuss and possibly authorize approval of a purchase order with Western Nevada Supply to purchase approximately 8,500 lineal feet of competitively bid pipeline materials and appurtenances for the Effluent Pipeline Project not to exceed \$1,402,000, Project: 2524SS1010 – Fund: Utilities; Division: Sewer. (Requesting Staff Member: Director of Public Works Brad Underwood) – *pages 272 - 306*

Recommendation for Action: That the Board of Trustees receive a project update that discusses the following topics: CMAR Process; 90% Opinion of Probable Construction Cost; Independent Cost Estimator Presentation; Granite Construction Presentation; Potential State Route 28 Road Closure; and Project Phasing **and** make a motion to authorize approval of a purchase order with Western Nevada Supply to purchase 8,500 linear feet (LF) of pipeline materials and appurtenances for the Effluent Pipeline Project not to exceed \$1,402,000, Project: 2524SS1010 – Fund: Utilities; Division: Sewer.

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3. **SUBJECT:** Review, discuss and possibly approve Resolution Number 1897 concerning the Financing of Sewer Projects for the Incline Village Improvement District; Declaring the Intent to Issue Utility Revenue Bond(s) in the Maximum Amount of \$52,740,000; and authorizing the transmittal of the Resolution to the State Department of Conservation and Natural Resources, Division of Environmental Protection in conjunction with the District's Loan Application from the State Revolving Fund/Clean Water program (Requesting Staff Member: Director of Finance Paul Navazio) – *pages 307 - 318*

Recommendations for Action: That the Board of Trustees adopt Resolution No. 1897 concerning the financing of the Effluent Pipeline Replacement Project:

- a) Declaring the intention to issue Utility Revenue Bonds in the maximum principal amount of \$52,740,000;
 - b) Authorizing reimbursement of costs incurred with respect to the project prior to the issuance of the Bonds for financing the project;
 - c) Authoring the General Manager and Director of Finance to request the State to purchase the Bonds in connection with the loan being sought through the State Department of Conservation and Natural Resources, Division of Environmental Protection, subject to the approval of the loan contract by the Board of Trustees via separate resolution.
4. **SUBJECT:** Review, discuss and possibly provide direction to move forward on the geothermal concept within the District (Requesting Trustee: Chairman Tim Callicrate) – *pages 319 - 370*

Recommendation for Action: That the Board of Trustees make a motion to move forward on the geothermal concept by directing District Legal Counsel to spend the time and resources to review the attached lease agreement.

5. **SUBJECT:** Review, discuss and possibly approve a budget amendment for the Recreation Center Expansion Project (Requesting Staff Member: Director of Finance Paul Navazio) – *pages 371 - 373*

Recommendation for Action: That the Board of Trustees make a motion to authorize Fiscal Year 2022/2023 budget amendment related to the Recreation Center Expansion Project (CIP# BI23350100) to reduce the appropriation provided for in the Fiscal Year 2022/2023 Capital Budget, Recreation Fund (350) in the amount of \$24,346,656 representing unexpended appropriations at project close-out; and reduce the estimated amount of grant revenue included in the Fiscal Year 2022/2023 Capital Budget, Recreation Fund (350) by \$24,303,932, representing grant revenue that will not be billed or collected as a result of termination of the project.

I. MEETING MINUTES (*for possible action*)

1. Meeting Minutes of November 9, 2022 – *pages 374 - 438*

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

K. BOARD OF TRUSTEES UPDATE

L. ADJOURNMENT (*for possible action*)

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CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, December 9, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of December 14, 2022) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

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

/s/ Melissa N. Robertson

Melissa N. Robertson

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

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

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Paul Navazio
Director of Finance

FROM: Martin Williams
Controller

SUBJECT: FY202/21 Annual Audit Committee Report – Request by
Trustee Dent for reconciliation to FY20/21 ACFR

DATE: December 14, 2022

I. RECOMMENDATION

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

II. BACKGROUND

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

Website reference link to Policy 15.1.0:
https://www.yourtahoepace.com/uploads/pdf-ivqid/15_1_0_Audit_Committee_Charter_Eff_06-29-2022.pdf

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

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

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

Following the presentation of the Audit Committee's annual report and discussion by the Board of Trustees, it was requested that Staff bring back to the Board of Trustees a report clarifying the adjustments that were recorded as current period adjustments in the District's ACFR for the fiscal year ended June 30, 2021. A report was then prepared for presentation at the Board meeting of September 28, 2022 that presented the list of write-offs included in the District's FY2020/21 ACFR, including explanations of why these were treated as "current period" adjustments rather than "prior period adjustments."

Below is an excerpt from the September 28th Board memorandum:

As noted in the Audit Committee's Annual Report, an additional adjustment totaling \$696,495 (sic) was recorded to reflect re-classification of items that were previously reported as Construction-In-Process. This adjustment was reflected as a current period adjustment rather than a prior period adjustment. The list of the items included in this adjustment are shown in Attachment A.

Explanation of Accounting Treatment for Referenced Adjustments -

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

III. DISCUSSION

When this information was presented to the Board of Trustees on September 28th, Trustee Dent noted that the report was not entirely responsive to his earlier request and that additional information was needed to "reconcile" the specific write-offs made in the FY2020/21 ACFR.

Following the September 28th meeting, Staff met with Trustees Dent and Schmitz to discuss and clarify what information was needed in order to satisfy Trustee Dent's request. Following a productive discussion, it was agreed that supplemental information should be provided to the Board of Trustees to include a) clarification of the items include as current period (FY2020/21) write-off that were identified by the Audit Committee and included the Committee's recommendation(s) contained in their Annual Report, and b) an explanation of why certain items were determined

to be appropriate for write-off, while other items identified by the Audit Committee were not.

This report has been prepared to provide additional information to the Board of Trustees related to the questions and concerns raised by Trustee Dent related to staff's initial response to the Audit Committee recommendations presented to the Board last July.

- Attachment A provides a listing of the adjustments to Construction-In-Process Items that were "expensed" as current period adjustments in the District's FY2020/21 financial statements. This includes 16 projects, totaling \$696,494.72.
- Among the items included in Attachment A are 7 projects (highlighted), totaling \$458,969.06 that were included in the Audit Committee's recommendations from the March 9th report on the FY2020/21 ACFR.
- Included as Attachment B are exhibits (Appendix D and E) from the March 9, 2022 Audit Committee Report to the Board of Trustees listing potential write-offs. (Highlights have been added to reflect items that were written-off).
- Items that were expensed as "current period adjustments" in FY20/21 were identified by the District's Controller as having either a) not met criteria for capitalization (ex. routine repair and maintenance that did not extend useful life or service capacity), or b) had a change in project status where the determination was made that a project previously recorded as construction-in process was no longer likely to result in a new (or improved) capital asset being placed in service.

IV. CONCLUSION

Based on the "reconciliation" information provided in this report, and in recognition of the Audit Committee's ongoing role in providing oversight to the District's internal controls, financial reporting and audit, staff acknowledges that – in hindsight - the initial response to the Audit Committee's recommendations should have acknowledged that several of the items identified by the Audit Committee were, in fact, addressed.

Determination of proper accounting treatment of transactions involving capital assets is now greatly facilitated by the adoption of an updated Capitalization Policy (Policy 8.1.0). This is reinforced by the current supplemental engagement being performed by the District's Independent Auditor related to capitalization of fixed assets for the 2021/22 fiscal year (report pending).

While it is not practical for the Audit Committee (or Board) to be informed of every determination made by the Accounting Staff in their review of capital assets, and potential future adjustments, staff will work to ensure sufficient communication with the Audit Committee to avoid reoccurrence of instances where there is a disconnect between issues raised, recommendations and resolution.

Website reference link to Policy 8.1.0:

https://www.yourtahoeplace.com/uploads/pdf-ivgid/8_1_0_Capitalization_of_Fixed_Assets_Eff_01-12-2022.pdf

V. ATTACHMENTS

A - Schedule of Construction-In-Process items adjustments via Current Period Adjustment

B - Excerpts from March 9, 2022 Audit Committee Report to the Board of Trustees, related to the FY2020/21 ACFR:

Appendix D

Appendix E

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

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

Appendix D

Background

2020 CAFR - Prior Period Adjustments for Capital Assets and Construction in Progress ONLY

- Community Services and Beaches - \$803,514 consisting of:
 - Carpeting and Painting - 8 "projects" - \$78,582
 - Paving - 38 "projects" - \$435,672
 - Pre development - High School Ball field - \$77,216
 - Pre development - Community Services Master Plan - \$212,044

2021 Concepts and Assessments (Pre development) and abandonments which were **NOT** considered for charge off to expense. Amounts should have been expensed based on Moss Adams report 1/14/2021 and accepted by Board of Trustees on 2/10/2021 - Cliff Dobler memo dated 5-31-2021. More detail on Appendix E

- Burnt Cedar Pool - \$219,802 (includes \$119,498 of repairs completed in 2019 and abandoned in June 2021)
- Incline Beach Bldg - \$216,131
- Mountain Golf Course Club House - \$328,954 (includes \$150,751 for repair costs to open prior to major rehab)
- Tennis Center - \$68,621
- Incline Baseball Field - \$120,268
- Diamond Peak Master Plan - \$217,830
- **Total - \$1,171,606**

2021 CAFR - Initial Charge off (per Davis Farr) of \$866,504 in second draft and amounts removed in third draft (throw back)

	<u>Initial</u>	<u>Throw Back</u>	
• General Fund -	\$28,691	\$ 8,800	
• Utility Fund -	389,080	316,885	Wetland repairs \$1743K
• Community Services -	369,194	314,106	Parking and Cart Path repairs \$211K
• Beaches -	66,266	37,640	100% Parking and Boat Ramp repairs
• Internal Services -	13,273	ZERO	
total	\$866,504	\$677,431	
		DIFFERENCE \$189,073	
		MEMO \$167,751	WHY?

2021 CAFR - Additional Charge Off for Pipeline - \$3,179,000 DID NOT INCLUDE 2020 AND 2021 EXPENSES OF \$182,023. Costs included the Granite assessment report ,the Jacobs report on the Pond., and an unknown amount of Staff time.

Other Charge offs not considered - ACQUIRED UNDER NEW BOARD POLICY AND PRACTICE

- Staff Uniforms at DP 2016-2017 \$115,739
- Rental Skis at DP 2016-2017 \$466,104
- Undepreciated amount - To be determined

Appendix E

Incline Village General Improvement District Capitalized concept and assessments for potential charge offs

Burnt Cedar Pool

Repairs to circulation system -in 2019	119,498
Conceptual Design - TSK 2020	32,200
Schematic Design - TSK 2020	68,104
	<hr/>
	219,802
	<hr/>

Incline Beach Building

concept design and cost estimates - Bull Stockwell - 2016	216,131
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Total Beaches

\$ 435,933

Mountain Golf Course

Global Golf and BRG Architecture - New Clubhouse 2012/2014	132,203
Temporary Repair Costs for 2019 season before new rehab	150,751
Schematic Design Cart Paths - Lumos and Staff Time - 2020	46,000

Tennis Center

Lloyd Design - evaluation 2015/2016	42,120
Concept Design - BJG Architecture 2018	26,501

Incline Ball Fields

LPA - Concept Design - 2017	41,000
Schematic Design - Lloyd Consulting Group - 2017	73,930
Other unknow costs for concepts put in unbudgeted project	5,338

Diamond Peak

Concept Master Plan SEC Group 2014	156,030
Permit Submittals to Forest Service SEC Group 2015	29,000
Biological surveys - Hauge Brueck Associates 2019	32,800

Total Community Services

\$ 735,673

\$ 1,171,606

2022 Golf Season Wrap-up



-Summary-

- **Green Fee revenues were up 11% over the 2021 Golf Season & up 22% since 2019.**
 - **Contributing factors for increase in revenue:**
 - **More Non-Picture Pass rounds than in the past couple of years**
 - **Increase in all Green Fee pricing across all play types, under direction from the Board of Trustees.**
- **Play mix is starting to move closer to historical averages. (see slides #5 & #12)**
- **New pricing structure over the last 4 years is positively effecting revenue. Average dollar per round is up at both courses as well as overall revenue.**
 - **800-1000 rounds were lost at the Championship course in September due to Fires and Rain, which resulted in a potential loss of \$74,000 to \$85,000 in revenue.**
 - **500 to 700 rounds were lost at the Mountain course in September also due to Fires and Rain, which resulted in a potential loss of \$22,000 to \$31,000 in revenue.**
- **Food and Beverage revenues have been severely impacted with labor shortages district and industry wide.**
 - **Capacity levels are restricted due to staff shortage and not being able to produce to the desired level.**
 - **We will need to re-evaluate days the Grill is open next season if staffing levels are still an issue.**
 - **F&B revenue is based on making sure you have capacity reached daily (butts in seats).**
- **The Merchandise Department has continued to improve season to season.**
 - **Championship course sales are ahead of 2021 and margins remain high**
 - **Mountain course is below projections, but margins remain high. More emphasis will be put on merchandising at the Mountain course all season next year.**
- **Golf Course Superintendent Jeff Clouthier and his staff continue to provide a high quality product that Residents and Guests continue to rave about. Congratulations are in order for the Championship course being rated #17 Overall, #3 for course layout and #2 for course condition in the United States by “Golfers Choice” .**
- **Tee time intervals will return to 10 minutes at the Championship course next season.**

-Summary, (continued)-

- Expenses overall were 19.5% % below budget.
 - Payroll savings were 6% and not necessarily by choice
 - The overall size of staff this year is not sustainable long term. This has been going on for 3 years and I don't think we can continue to retain good employees with this model or able to recruit new employees.
 - Some expenses have also been delayed due to supply chain.
- Additional information requested by Trustees:
 - Gold and Silver card rounds – (15) for 2022 season
 - What constitutes “Other” rounds – (Employees, Gold/Silver Cards, Comp, Trade, PGA, Charity Events)
 - Pre-Book fees – Championship Course (\$68,969) & Mountain Course (\$6,877)
 - No-Shows – system currently does not show each as a category, Revenue Office is working on how this data may be accounted for next season. *(No Show, No call times are currently being charged and a note is put on each ticket)*
 - **No-Show Policy - Cancellation policy:** Email cancelgolf@golfincline.com to cancel tee time reservations. Cancel at least 72 hours prior to your tee time for a full refund. 50% of green fees will be charged for cancellations made between 72 - 24 hours of tee time. Within 24 hours of tee time, full green fees will be charged for all golfers in your party.
 - Charge for No-Show Play Pass – same explanation as above
 - Punch Card Usage - \$86,774 at the Championship Course and \$28,019.50 at the Mountain Course
 - Golf Course Usage –
 - Championship Course 79.3% (12 minute intervals)
 - Mountain Course 82.7% (15 minute intervals)
 - We use GolfNow to help fill-in tee times as well as our counter staff calls individuals on the wait list.

Play Pass Breakdown by type:

Championship Course			
	Rounds	Revenue	\$\$/round
Individual AYCP	1320	\$ 83,536.00	\$ 63.28
Couples AYCP	2489	\$ 165,627.00	\$ 66.54
Individual Limited AYCP	404	\$ 25,960.00	\$ 64.26
Couples Limited AYCP	584	\$ 28,420.00	\$ 48.66
Afternoon AYCP	1009	\$ 43,180.00	\$ 42.79
College AYCP	171	\$ 5,225.00	\$ 30.56
Junior AYCP	112	\$ 3,900.00	\$ 34.82
10 Play	1142	\$ 108,030.00	\$ 94.60
20 Play	1022	\$ 85,500.00	\$ 83.66
Total Play Pass Rounds	8253	\$ 549,378.00	\$ 66.57

Mountain Course			
	Rounds	Revenue	\$\$/round
Individual AYCP	756	\$ 18,986.00	\$ 25.11
Couples AYCP	1633	\$ 36,602.50	\$ 22.41
Afternoon AYCP	119	\$ 1,800.00	\$ 15.13
College AYCP	48	\$ -	\$ -
Junior AYCP	156	\$ 1,260.00	\$ 8.08
10 Play -Nine Holes	690	\$ 22,410.00	\$ 32.48
10 Play - Full 18 holes	171	\$ 8,910.00	\$ 52.11
Total Play Pass Rounds	3573	\$ 89,968.50	\$ 25.18

Championship Course Play Totals

	May	June	July	August	September	October	Totals
Picture Pass Holder	755	1179	1722	1388	983	725	6752
Pass Play	803	1822	1947	1870	1143	668	8253
Guest of Picture Pass Holder	136	309	654	517	353	180	2149
Non-Picture Pass	545	1065	1048	1003	1266	366	5293
Other	62	241	62	31	119	32	547
Total	2301	4616	5433	4809	3864	1971	22,994

Total Rounds	Picture Pass Holder	Pass Play	Guest of Picture Pass Holder	Non-Picture Pass	Other
2019 (22,916)	5,895	7,492	2,185	5,570	1,774
2020 (23,053)	8,313	8,870	2,397	2,750	723
2021 (21,842)	7,047	8,056	2,208	4,063	468
2022 (22,994)	6,752	8,253	2,149	5,293	547
Percentage of play					
2019	26%	32.5%	9.5%	24%	8%
2020	36%	38.5%	10.5%	12%	3%
2021	32%	37%	10%	19%	2%
2022	29.5%	36%	9.5%	23%	2%

016

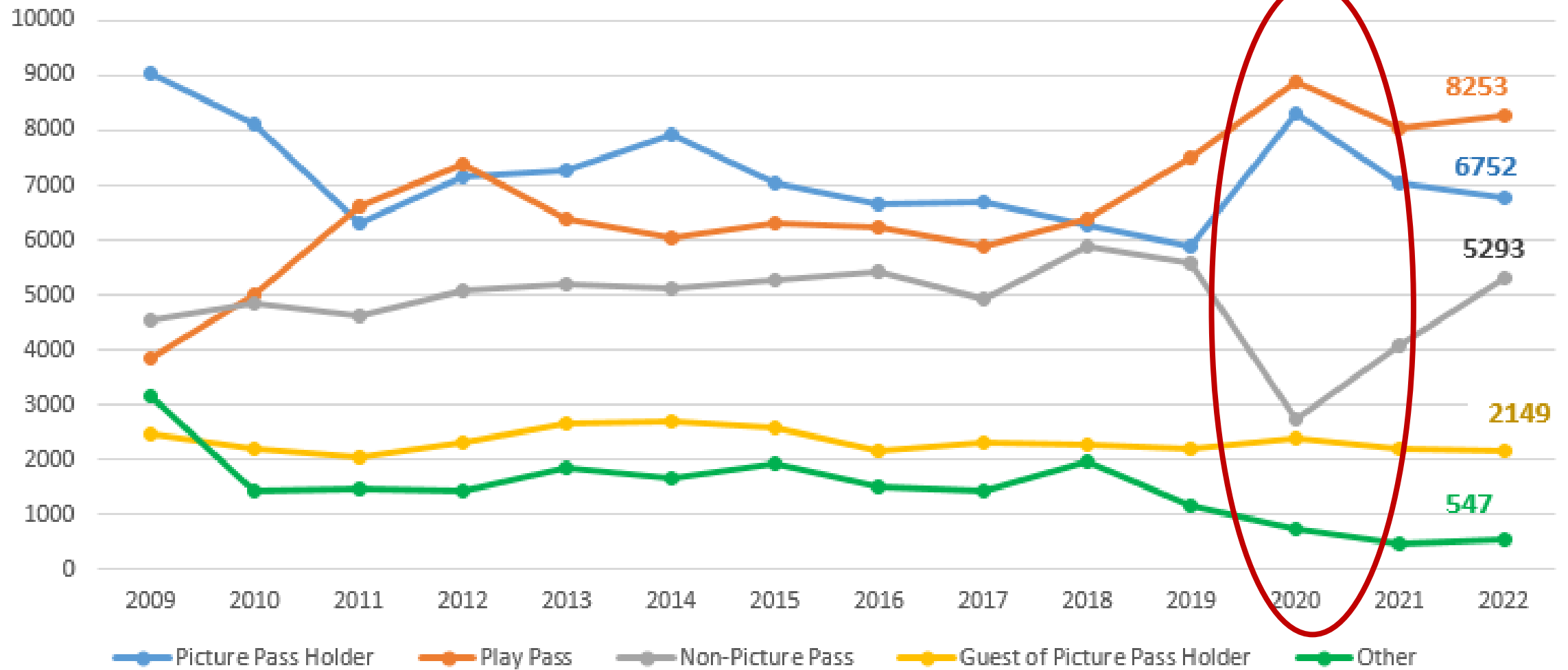
Championship Course Monthly Average Rounds Per Day

	2019	2020	2021	2022
• May	52	116	120	135
• June	137	136	175	154
• July	198	176	179	175
• August	189	170	128	155
• September	139	143	121	129
• October	92	129	96	123

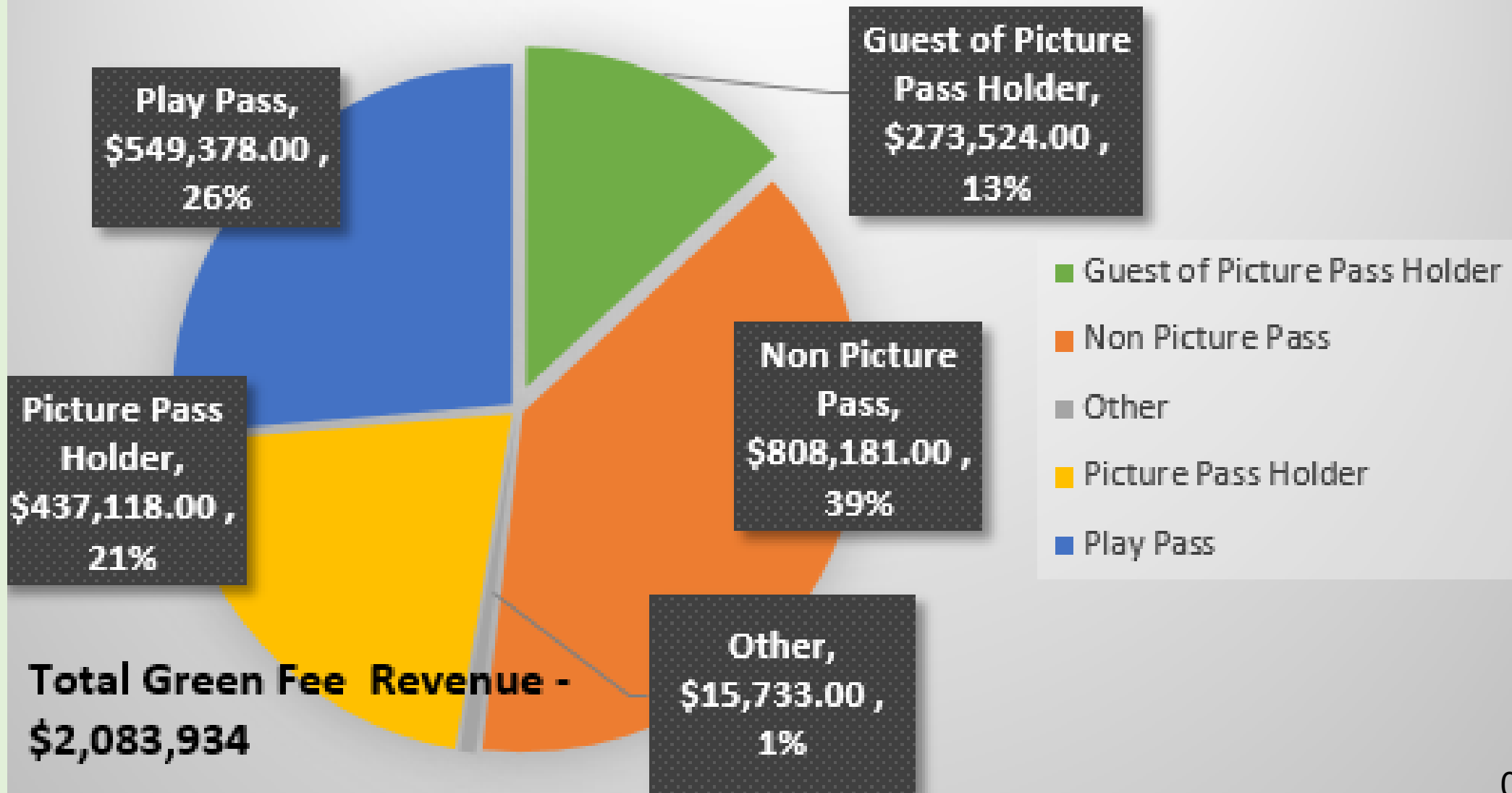
Opening day in 2019 was May 17
Opening day in 2020 was May 18
Opening day in 2021 was May 17
Opening day in 2022 was May 16

Closing day in 2019 was October 20
Closing day in 2020 was October 18
Closing day in 2021 was October 17
Closing day in 2022 was October 16

Championship Course Total Rounds by Play Type



Championship Course Net Green Fee Revenue



Total Average Dollar Per Round

	2019	2020	2021	2022
Picture Pass Holder	\$60.38	\$64.89	\$64.22	\$70.89
Play Pass	\$53.40	\$49.92	\$62.19	\$66.57
Guest of Picture Pass Holder	\$93.26	\$98.86	\$118.19	\$127.28
Non-Picture Pass	\$117.01	\$141.05	\$148.18	\$152.69
Other	\$2.49	\$3.42	\$19.16	\$28.76

All Play Combined

2019	2020	2021	2022
\$70.54	\$69.82	\$83.45	\$90.63

12 Months Nov 2021 through October 2022 – Actual
 Cost per Round of Golf
 Rounds – 22,994

Operating Costs	\$82.10
Operating with Overhead	\$95.26
Operating with Overhead and Capital	\$120.50
Operating, OVHD, Capital & Debt.	\$120.53

Championship Revenue Financial Comparison (Net)

Revenues\$148	2019	2020	2021	2022	2022 Budget
Golf Fees	\$1,705,463	\$1,622,659	\$1,875,596	\$2,083,934	\$2,055,140
Range Fees	\$128,196	\$178,898	\$160,243	\$166,538	\$156,175
Lessons	\$38,579	\$52,273	\$50,985	\$ 44,146	\$64,375
Merchandise Sales	\$466,263	\$376,312	\$487,403	\$495,668	\$497,555
Club Rentals	\$52,881	\$9,135	\$45,037	\$50,017	\$57,705
Food Sales*	\$384,707	\$268,274	\$243,651	\$369,377	\$496,800
Beer Sales*	\$96,049	\$58,970	\$84,993	\$90,228	\$140,800
Wine Sales*	\$55,891	\$40,715	\$31,419	\$31,899	\$52,800
Liquor Sales*	\$103,592	\$55,126	\$78,785	\$84,885	\$140,800
Totals	\$3,031,621	\$2,662,362	\$3,058,112	\$3,416,692	\$3,662,150
Average Total Per Round	\$132.29	\$115.49	\$140.01	\$148.59	\$148.67 Based on 24,632 Rounds

** These totals do not include Weddings & Events*

Championship Course Wages

Wages	2019	2020	2021	2022	2022 Budget
Golf	\$315,668	\$223,855	\$267,206	\$282,671	\$314,610
Golf Maintenance	\$445,176	\$462,578	\$453,943	\$510,180	\$545,649
Food & Beverage	\$508,192	\$335,675	\$252,171	\$394,673	\$359,442
Merchandise	\$76,889	\$54,852	\$75,489	\$64,824	\$79,863
Administration (includes Marketing)	\$175,580	\$181,048	\$159,794	\$133,571	\$155,405
Totals	\$1,521,504	\$1,258,007	\$1,208,604	\$1,385,919	\$1,454,969

Mountain Course Play Totals

	May	June	July	August	September	October	Totals
Picture Pass Holder	396	1,313	1,817	1,677	1,235	354	6,794
Pass Play	195	744	852	920	706	156	3,573
Guest of Picture Pass Holder	176	395	538	553	308	42	2,012
Non-Picture Pass	184	950	1,054	1,060	705	175	4,128
Other	12	51	99	80	66	17	325
Total	963	3,453	4,360	4,290	3,020	744	16,832

Total Rounds	Picture Pass Holder	Pass Play	Picture Pass Guest	Non-Picture Pass	Other
2019 (15,446)	5,239	2,788	1,698	4,846	875
2020 (18,322)	9,212	2,957	1,962	3,624	567
2021 (16,511)	6,886	3,708	1,464	3,956	497
2022 (16,832)	6,794	3,573	2,012	4,128	325
Percentage of play					
2019	34%	18%	11%	31%	6%
2020	50%	16%	11%	20%	3%
2021	42%	22%	9%	24%	3%
2022	40%	21%	12%	25%	2%

Mountain Course Monthly Average Rounds Per Day

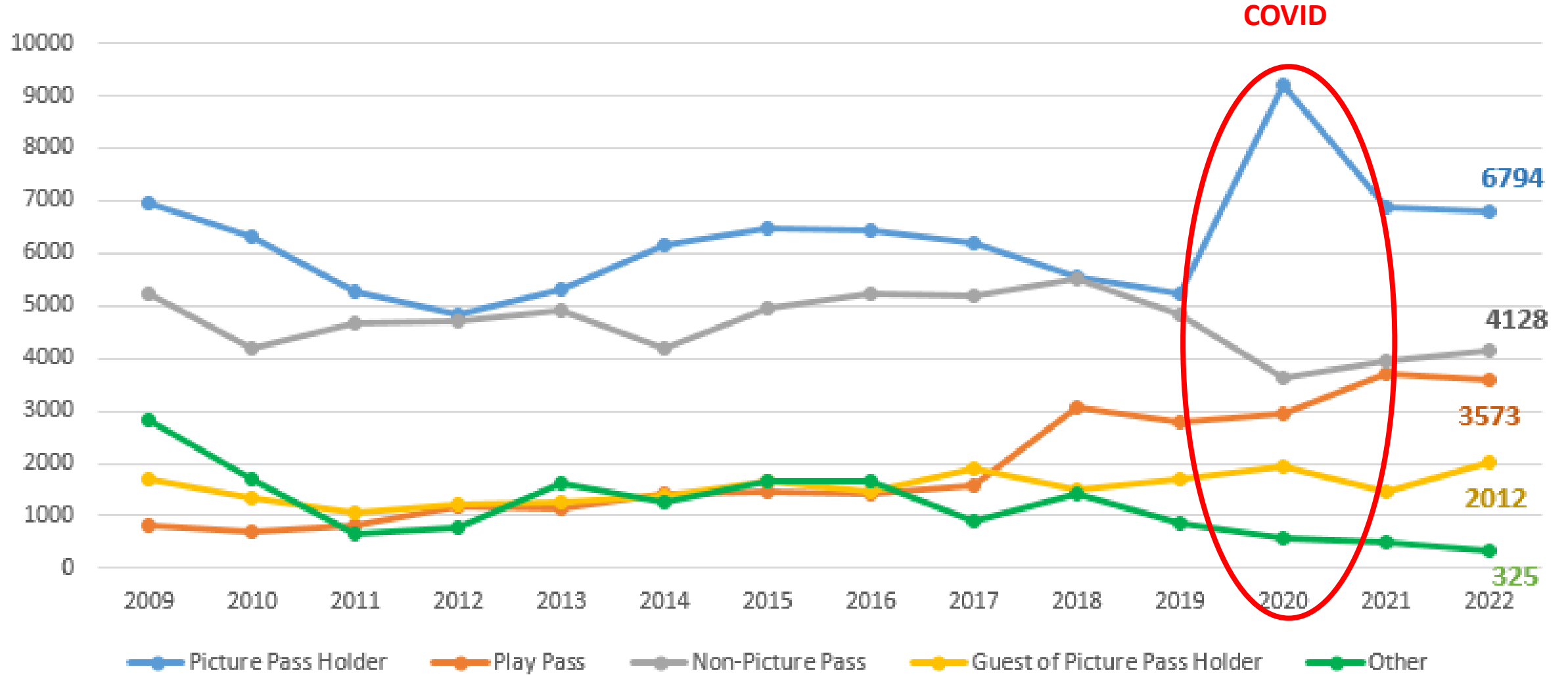
	2019	2020	2021	2022
• May	52	100	108	107
• June	108	113	145	115
• July	157	148	156	141
• August	155	136	105	138
• September	158	143	** 86	101
• October	* 0	120	45	83

Opening day in 2019 was May 28
 Opening day in 2020 was May 25
 Opening day in 2021 was May 24
 Opening day in 2022 was May 23

*Closing day in 2019 was September 15
 Closing day in 2020 was October 11
 **Closing day in 2021 was October 14
 Closing day in 2022 was October 9

**(9 holes only available after September 15)*

Mountain Course Total Rounds by Play Type



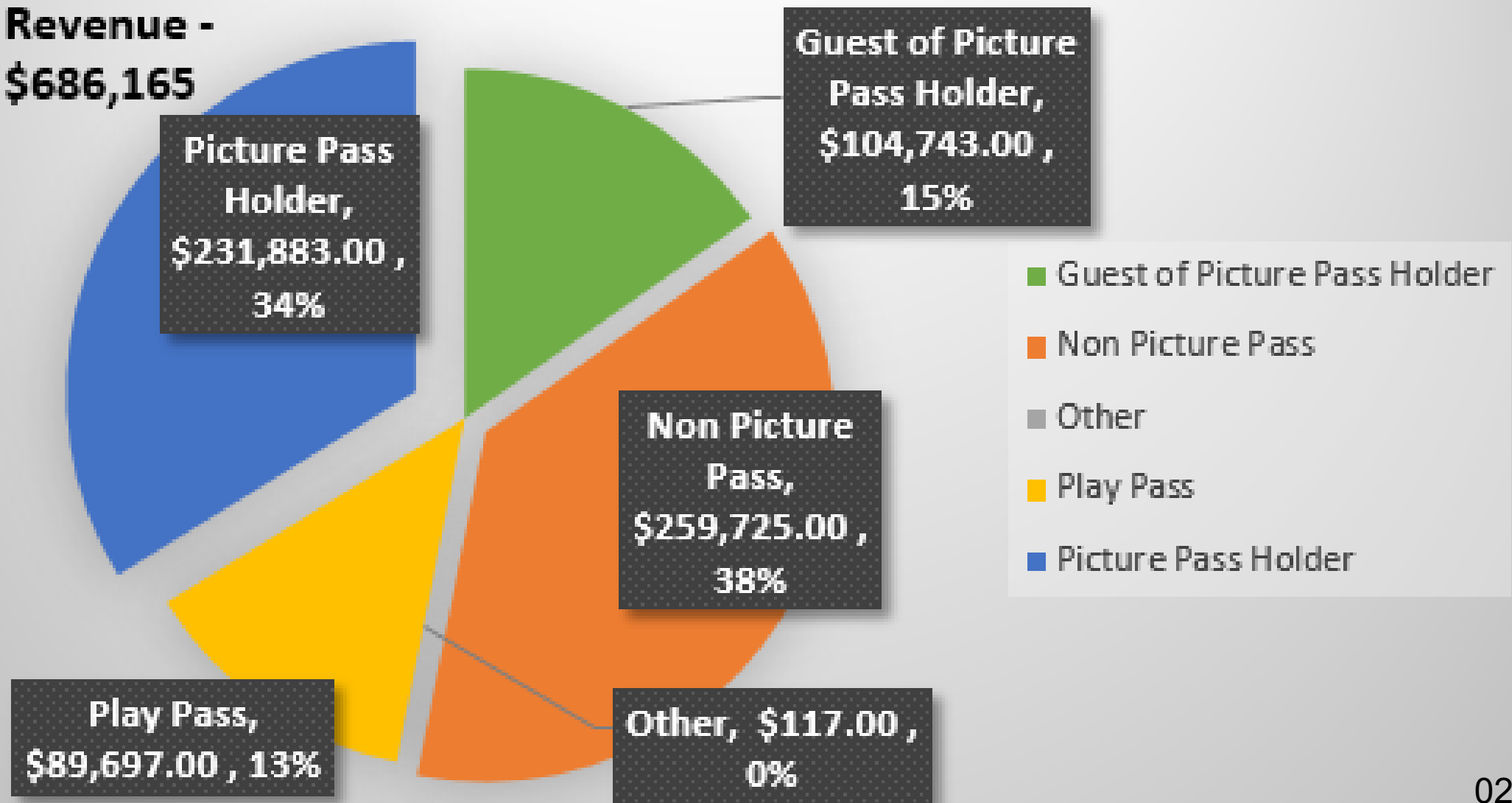
Mountain Course Net Green Fee

Total Green Fee

Revenue -

\$686,165

Revenue



Total Average Dollar Per Round

	2019	2020	2021	2022
Picture Pass Holder	\$32.32	\$30.23	\$29.80	\$34.13
Play Pass	\$36.21	\$17.83	\$19.27	\$25.18
Guest of Picture Pass Holder	\$41.83	\$39.79	\$47.07	\$52.06
Non-Picture Pass	\$53.39	\$50.65	\$54.43	\$62.91
Other	\$2.06	\$1.29	\$.63	\$.36

All Play Combined

2019	2020	2021	2022
\$39.11	\$32.40	\$33.99	\$40.77

**12 Months Nov 2021 through October 2022 – Actual
Cost per Round of Golf
Rounds – 16,832**

Operating Costs	\$37.67
Operating with Overhead	\$47.17
Operating with Overhead and Capital	\$58.85
Operating, OVHD, Capital & Debt.	\$58.93

Mountain Course Revenue Financial Comparison (Net)

Revenues	2019	2020	2021	2022	2022 Budget
Golf Fees	\$472,977	\$621,827	\$574,896	\$686,165	\$703,609
Club Rentals	\$26,700	\$335	\$24,412	\$31,240	\$34,565
Merchandise Sales	\$72,979	\$54,596	\$56,831	\$68,089	\$108,565
Food Sales*	\$29,860	\$23,530	\$32,396	\$27,273	\$74,150
Beer Sales*	\$36,552	\$28,942	\$30,129	\$34,996	\$35,500
Wine Sales*	\$18,147	\$4,026	\$7,386	\$2,122	\$5,780
Liquor Sales*	\$16,746	\$18,318	\$19,548	\$17,770	\$22,720
Totals	\$673,961	\$751,574	\$745,598	\$876,655	\$974,889
Average Total Per Round	\$43.63	\$41.02	\$45.16	\$51.55	\$51.53 Based on 18,920 Rounds

** These totals do not include Weddings & Events*

Mountain Course Wages

Wages	2019	2020	2021	2022	2022 Budget
Golf	\$104,356	\$101,642	\$113,497	\$110,486	\$172,219
Golf Maintenance	\$149,392	\$155,790	\$159,341	\$154,493	\$194,968
Food & Beverage	\$11,084	\$13,171	\$16,510	\$38,453	\$51,504
Merchandise	\$11,155	\$15,241	\$17,004	\$14,520	\$23,894
Administration (includes Marketing)	\$30,386	\$43,140	\$41,880	\$64,726	\$42,913
Totals	\$306,373	\$328,983	\$348,231	\$382,677	\$485,498

Total Play Breakdown by Play Type

Championship Course

Play Type	Rounds	% of Play	14 Year Average Rounds	14 Year Average % of Play –
Picture Pass Holder	6752	29.5%	7178	32%
Play Pass	8253	36%	6627	29%
Guest of Picture Pass Holder	2149	9.5%	2331	10%
Non-Picture Pass	5293	23%	4897	22%
Other	547	2%	1519	7%
Total	22,994		22,552	

Mountain Course

Play Type	Rounds	% of Play	14 Year Average Rounds	14 Year Average % of Play
Picture Pass Holder	6,794	40%	6,260	40%
Play Pass	3,573	21%	1,902	12%
Guest of Picture Pass Holder	2,012	12%	1,547	10%
Non-Picture Pass	4,128	25%	4,663	30%
Other	325	2%	1,195	8%
Total	16,832		15,567	

Play Pass Sales 2017 to 2022

	Mountain Course				Championship Course			
	Total Pass Sales	# of Passes Sold	Rounds	Average \$/Round	Total Pass Sales	# of Passes Sold	Rounds	Average \$/round
*2017	\$21,718	41	1598	\$13.59	\$361,691	357	5899	\$61.32
*2018	\$79,746	277	3085	\$25.85	\$379,483	407	6372	\$59.56
*2019	\$100,972	243	2788	\$36.22	\$400,050	370	7492	\$53.40
2020	\$52,710	73	2957	\$17.83	\$442,808	320	8870	\$49.93
2021	\$71,451	121	3708	\$19.27	\$501,022	320	8056	\$62.19
2022	\$89,969	194	3573	\$25.18	\$549,378	360	8253	\$66.57

***Play Passes were able to upgrade in the middle of the year which resulted 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.**

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

GOLF SEASON ACTUAL TO BUDGET COMPARISON

November 2021 - October 2022

	Adopted Budget	Actual	Remaining Budget
SOURCES			
Charges for Services	3,663,085	3,749,017	85,932
Facility Fees	204,220	51,055	(153,165)
Investment Earnings	(916)	248	1,164
Proceeds from Capital Asset Dispositions		21,446	21,446
Transfers In	185,393	181,455	(3,938)
TOTAL SOURCES	4,051,782	4,003,222	(48,560)
USES			
Salaries and Wages	1,454,969	1,385,919	69,050
Employee Fringe	419,316	378,475	40,841
Total Personnel Cost	1,874,285	1,764,394	109,892
Professional Services	3,300	6,274	(2,974)
Services and Supplies	1,032,730	935,708	97,022
Insurance	80,469	25,980	54,489
Utilities	250,896	238,080	12,817
Cost of Goods Sold	599,989	490,613	109,376
Central Services Cost	215,026	86,516	128,510
Capital Improvements	479,080	103,987	375,093
Debt Service	4,119	790	3,329
TOTAL USES	4,539,895	3,652,341	887,554
SOURCES(USES)	(488,113)	350,881	838,994

All figures include everything associated with Golf, including Food and Beverage

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

GOLF SEASON ACTUAL TO BUDGET COMPARISON

November 2021 - October 2022

	Adopted Budget	Actual	Remaining Budget
SOURCES			
Charges for Services	982,689	895,086	(87,603)
Facility Fees	447,447	111,861	(335,586)
Non Operating Income/Leases	42,822	13,938	(28,884)
Investment Earnings	(916)	13,077	13,993
Proceeds from Capital Asset Dispositions		17,029	17,029
TOTAL SOURCES	1,472,042	1,050,991	(421,051)
USES			
Salaries and Wages	485,498	382,677	102,821
Employee Fringe	145,495	122,449	23,047
Total Personnel Cost	630,993	505,126	125,867
Professional Services	3,000	2,659	341
Services and Supplies	370,216	320,400	49,815
Insurance	18,501	5,977	12,524
Utilities	98,084	92,063	6,021
Cost of Goods Sold	109,849	63,230	46,619
Central Services Cost	74,004	32,962	41,042
Capital Improvements	1,138,000	508,440	629,560
Debt Service	1,874	1,225	649
TOTAL USES	2,444,522	1,532,081	912,440
SOURCES(USES)	(972,480)	(481,090)	491,389

All figures include everything associated with Golf, including Food and Beverage

Summary

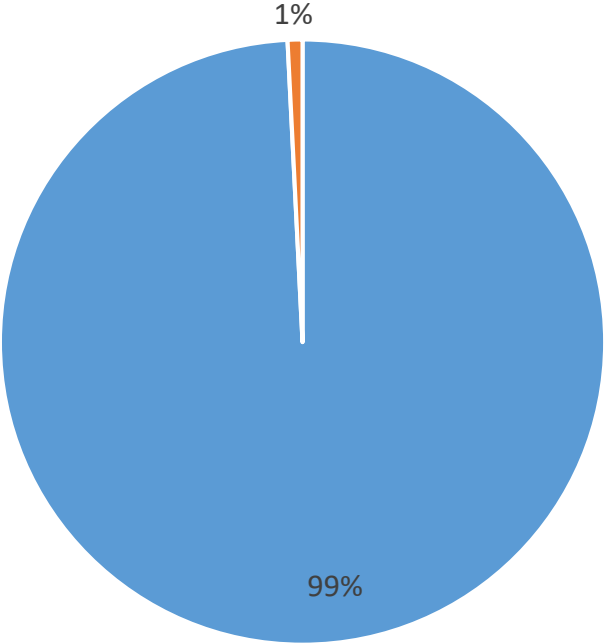
As we approach engagement season (Holidays), we expect to fill in the 2023 wedding and event calendar. The weddings and events industry locally has seen a shift in booking windows and popular dates. Venues are being reserved within a 6-9 month timeframe and we are beginning to see a rise in interest for September and October dates again considering the Tahoe Basin was minimally affected by smoke this past Fall. Guest counts for weddings are trending closer to 100-150. Although guest counts are slightly lower, check average/revenue per person has and will continue to increase.

2021/2022, we saw a surge in weddings booked considering there were a lot of engaged couples who were finally able to gather and have their weddings. We may see that sense of urgency taper off a touch this 2023 season.

Summary of Events and Revenue

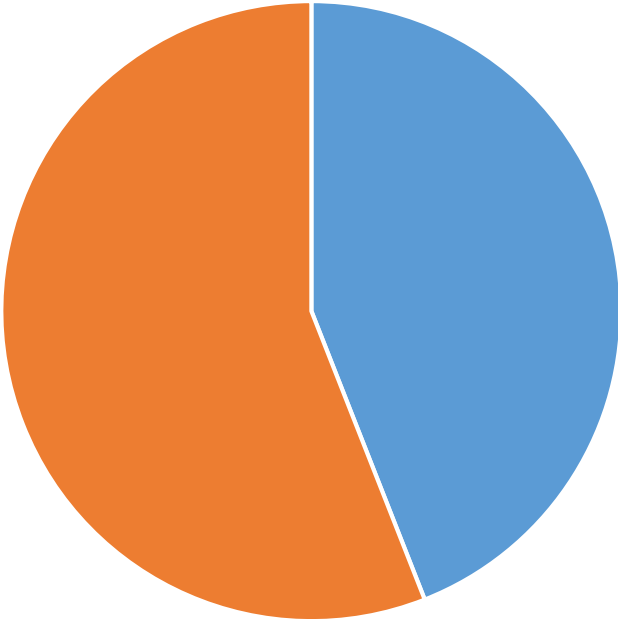
-	2019/20*	2020/21*	2021/22	YTD 2022/23
Total Number of Events	369	272	327	152
Venue fees paid Community Events	\$8,634	\$4,616	\$2,900	\$5,356
Food & Bev for Community Events	\$199,872	\$81,695	\$217,896	\$153,123
Number of Community Events	158	81	108	79
# of Guests at Community Events w/F&B	8,032	2,645	5,294	4,075
Total Venue Fee paid by Weddings/Events	\$294,600	\$236,019	\$363,353	\$206,914
Food & Bev for Weddings/Events	\$638,061	\$384,450	\$971,939	\$439,021
Number of Weddings	64	67	85	34
Number of Wedding Guests	6,670	3,851	8,115	3,261

2021/2022 Facility Revenue



■ Weddings ■ Community

Number of Events



■ Weddings ■ Community

Wedding Expenses & Revenues

Non-Picture Pass Holder

07/09/2022 Chateau Wedding – 139 guests	
Total Expenses	\$14,810
Total Revenue	\$33,642
Total Profit or (Loss)	\$18,832
Profit/(Loss) % of Rev	56%

Picture Pass Holder - 25 % Discount

07/09/2022 Chateau Wedding – 139 guests	
Total Expenses	\$14,810
Total Revenue	\$31,395
Total Profit or (Loss)	\$16,854
Profit/(Loss) % of Rev	54%

8/16/2022 Chateau Wedding – 56 guests	
Total Expenses	\$7,904
Total Revenue	\$15,517
Total Profit or (Loss)	\$7,414
Profit/(Loss) % of Rev	48%

8/16/2022 Chateau Wedding – 56 guests	
Total Expenses	\$7,904
Total Revenue	\$13,857
Total Profit or (Loss)	\$5,952
Profit/(Loss) % of Rev	43%

Wedding Expenses & Revenues

Non-Picture Pass Holder

08/27/2022 Aspen Grove Wedding – 72 guests	
Total Expenses	\$5,984
Total Revenue	\$13,636
Total Profit or (Loss)	\$7,502
Profit/(Loss) % of Rev	55%

Picture Pass Holder – 25% Discount

08/27/2022 Aspen Grove Wedding – 72 guests	
Total Expenses	\$5,984
Total Revenue	\$12,386
Total Profit or (Loss)	\$6,402
Profit/(Loss) % of Rev	52%

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

GOLF SEASON ACTUAL TO BUDGET COMPARISON

November 2021 - October 2022

	Adopted Budget	YTD Actual	Remaining Budget
SOURCES			
Charges for Services	1,251,569	1,358,075	306,506
Facility Fees	73,456		(73,456)
Investment Earnings	(60)	473	533
Transfers In	175,191	173,220	(1,971)
TOTAL SOURCES	1,500,156	1,731,768	231,612
USES			
Salaries and Wages	499,317	487,069	12,248
Employee Fringe	228,027	243,400	(15,374)
Total Personnel Cost	727,344	730,469	(3,126)
Professional Services	-	859	(859)
Services and Supplies	526,799	546,599	(19,800)
Insurance	12,400	8,148	4,252
Utilities	57,786	66,322	(8,535)
Cost of Goods Sold	452,500	390,876	61,624
Central Services Cost	100,624	59,239	41,385
Capital Improvements	10,000	(3,150)	13,150
Debt Service	3,933	66	3,867
TOTAL USES	1,891,386	1,799,427	91,959
SOURCES(USES)	(391,229)	(67,658)	323,571

Weddings and Events

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of December 14, 2022

DATE: December 6, 2022

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Storage Tank Project <i>*updated 12/14/2022</i>		GM Winqest/Director of PW Underwood	Staff to receive 90% design plans in December.
Effluent Pipeline Project <i>*updated 12/14/22</i>		GM Winqest/ Director PW Underwood	Working on pipe material procurement and 90% OPCC
Internal Controls Project(s) Review of Internal Control Policies and Procedures <i>*updated 9/21/22</i>	Ongoing	Director of Finance Navazio	Purchasing policies drafted and approved by BOT 7/27/22; initial re-write of Finance and Accounting procedures manual has been completed; currently being reviewed in conjunction with Tyler system implementation.
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) <i>*updated 11/2/22</i>	Fall/Winter 2022	Director of Finance Navazio	New Capitalization and Reserve policies completed – approved by BOT 1/12/22. Draft updates to Capital Program Planning and Budgeting policies presented to BOT 11/9 – final review and adoption Jan/Feb. '23.
Incline Beach House Project <i>*updated 12/6/22</i>	TBD	Engineering Dept./GM Winqest/Trustee Dent	PW Staff is preparing information for Board consideration of next steps
Special Counsel to Review Beach Deed, potential revisions to Ordinance 7, Employee use of District Beaches, Policy 16.1.1, Commercial Operations on District Beaches <i>*updated 12/6/22</i>	Winter 2022/23	GM Winqest/Legal Counsel Nelson	Special Counsel has finalized his review of Ordinance 7 Revisions. Additionally, Special Counsel has finalized his review of the District's Gold & Silver Card program as well as

			employee access to District Beaches. Discussion and possible action on potential revisions to the District's Gold/Silver program was agendized on the 9/28/22 BOT meeting. The Board made a decision to table the agenda item for additional time to review. It will be agendized again for the 11/9/22 BOT Meeting.
USFS Parcel Acquisition – Potential Dog Park <i>*updated 12/6/22</i>	Ongoing	GM Winquest	The GM Advisory Committee on a Community Dog Park is now actively meeting and have held meeting on the following dates: 7/28/22, 8/10/22, 8/24/22, 9/21/22, 10/5/22, 10/19/22 and 11/2/22, 11/16/22 and 11/30/22 .Focus has been on historical background and site analysis as well as preparation of a community survey. Members of the committee presented a progress update to the board at the 11/9/22 meeting.
USACE Grant Funding for Pond Lining/Pipeline Projects <i>*updated 11/1/22</i>	TBD	GM Winquest/ Director PW Underwood	Collaboration with the Army Corp is ongoing.
Construction Contract Review (Silver State Law) <i>*updated 12/6/22</i>	Ongoing	Director of PW Underwood	CMAR contract is in final edits. Design/Build contract development is underway.

components, staff will begin the product-testing phase. Please visit diamondpeak.com for our latest news and information or contact Mike Bandelin at (775)832-1125 / mlb@ivgid.org if you would like more information, have a question or comment.

Website Redesign Project

The Diamond Peak phase of the Website Redesign Project got underway in mid-July with a new sitemap developed to guide the future steps of development. Wireframes and mood boards for the new site design were finalized by mid-August, and the IVGID team began the content migration planning process at that time, finishing preparations by late September. The KPS3 design team finalized the new website design elements in late October, after which the KPS3 team began populating content onto the new WordPress content management system (CMS). On Nov. 9, KPS3 provided an overview of the new CMS platform to the IVGID marketing team and we are now in the process of finishing up the content population of the new website. We expect to begin Q/A of the new website in mid-November, with a tentative launch date in early December 2022. As to costs, we are within budget.

CivicPlus Project (Board Meeting/Package Agenda Management Software)

The District Clerk is coming up to speed with this software and has laid out an implementation schedule which would have the January 25, 2023 Board of Trustees meeting being a parallel meeting meaning that Staff would use the software to create the Board packet as well as our existing process to create a Board packet. Following the **success** of this parallel effort, we would switch to the software use. If we aren't successful, then we would run a parallel effort again until we achieve success.

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

Project is complete.

Effluent Pipeline Project – 2524SS2010

Working on pipe material procurement and 90% Opinion of Probable Construction Cost. Additional information is being presented to the Board of Trustees at this meeting of December 14, 2022.

Effluent Pond Lining/Storage Project – 2599SS2010

Staff to receive 90% design plans in December.

Other

Public Works is receiving a grant in the amount of \$204,528 for the Crystal Peak Waterline Project. These Federal Funds are from the Forestry Cooperative Assistance through our efforts with Tahoe Water for Fire Suppression Partnership. The grant will be brought to the

Board for formal acceptance when the award for project construction occurs, anticipated for February 2023.

Financial Transparency

The District's Independent Auditor has completed the annual financial audit and the draft Annual Comprehensive Financial Report (ACFR) was presented to the Audit Committee on December 5th. The Final ACFR and companion Auditor's Reports is scheduled for presentation to the Board at the meeting of December 14th.

The independent auditor is also working on two supplemental audit engagements related to Purchasing/Contract Management, and Capitalization of fixed assets. The auditor's final report on Purchasing/Contracts was presented to the Audit Committee at their meeting of December 5th, and the final report on Capitalization of fixed assets is expected to be presented to the Audit Committee at their next meeting which is to be determined.

Other significant projects currently underway include:

Review and update of selected Board Policies and Practices – Capital Planning and Budgeting Policies/Practices (Policy 12.1.0, 13.1.0 and Practice 13.2.0) are currently being updated and being informed by recommendations from Moss Adams report. Draft policies were presented to the Board of Trustees on November 9, 2022, with Board feedback informing final policies to be presented to the Board for approval in January/February.

Ongoing update of Internal Control policies and procedures – Staff has largely completed its work with Management Partners, LLC, who was engaged to assist management in the review and update of the District's Purchasing Policy and Accounting/Finance Procedures Manual. Purchasing policies were presented and approved by the Board of Trustees on July 27, 2022. The consultant completed their review and update of Finance and Accounting Procedures Manual. This draft document is, in turn, being updated to reflect workflow and controls being instituted with the implementation of the District's new (Tyler/Munis) financial system. A contract amendment has been authorized to provide for additional consultant hours to complete project by end of the calendar year.

Implementation of Tyler/Munis Financial System - Staff continues to work on implementing the capital project, contract management and fixed asset modules. With the completion of year-end review of capital assets, the Fixed Assets module in Tyler will be populated with assets values as of July 1, 2022. Staff is continuing with training on the Tyler/Munis budget module, with Contract Management module training scheduled for December.

OpenGov Conversion to Tyler – We are still working with our OpenGov vendor to transition the District's financial transparency tool from the old Innoprise Financial System to the new Tyler/Munis. Staff has received a scope of work and cost estimate and is currently negotiating with the vendor to minimize unanticipated incremental costs. With the completion of the fiscal year audit, this project is being elevated in priority.

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

Staff is working with the Tyler/Munis team to finalize the reporting process that will provide this information.

Public Records Requests

Following are the public records requests from **November 4, 2022 to December 6, 2022**

11/10/2022	Gumz, Joy	Gymnastics equipment – assets showing where they are stored (physical location of building including street address) and the programs in which they are used. Grant 08/2020	11/10/2022	Complete
11/12/2022	Katz, Aaron	More questions related to the 11/3/2022 request (Job Descriptions)	11/16/2022	Complete
11/15/2022	Wright, Frank	1. The posting for applicants to apply for the new position acquired by Susan Herron, please provide a copy of the formal posting. 2. The number of applicants that formally applied for this unnamed Highly paid position. 3. The current Salary and benefits paid to Susan Herron. 4. Name assigned to this new position. 5. Job description for this new position. Duties for this job. 6. Guarantees of fair hiring practices, such as equal opportunities, anti-discrimination, following state and federal guidelines, as well as offering current and past employees the opportunity to apply for this position!	11/18/2022	Complete
11/20/2022	Dobler, Cliff	Please provide for my examination, the dictated work required by NDOT in the Marlette Creek area to relocate a portion of the existing effluent pipeline" (page 79 of the November 9th 2022 Board packet). Within this request please provide the plans which would indicated the minimum amount of the existing effluent pipeline which must be relocated in order to accommodate NDOT in their endeavor. Who is dictating the work and on what basis and also what is the work?	11/29/2022	Complete
11/20/2022	Katz, Aaron	Festive Trees at the East Park – Costs of	11/30/2022	Complete
11/20/2022	Katz, Aaron	Work Product and Billings - Thorndahl	11/30/2022	Complete
11/30/2022	Gumz, Joy	Backup to Check #779192	11/30/2022	Complete
11/30/2022	Katz, Aaron	Special Counsel (Ord. 7) Contract: Thorndahl	12/01/2022	Complete
12/02/2022	Gumz, Joy	Please provide by email the signed Certificate of Compliance for each of the four loans. 1) the Project Accounts showing sources of revenue (loans) and expenditures (transaction detail) for the following: Loans from the State of Nevada (Dept of Environmental Protection: Sewer C32-0204, Water JVGID-1, Sewer CS32-0404, and Water DW-1201 2) the loan agreement including all covenants or other requirements for the SEWER loan CS32-0404 and the WATER loan DW-1201.	12/02/2022	Loan Agreements (2) below has been completed. Financial information is still being worked.
12/05/2022	Abel, Mike	One item regarding Special Counsel – Ordinance 7 – Board approvals and fund allocation for payments	12/05/2022	Complete
12/06/2022	Dobler, Cliff	Please provide for my examination the ICE new 100% DETAILED opinion of probable construction costs and the contract with the unknown Independent Cost Estimator.	12/06/2022	Complete
12/06/2022	Dobler, Cliff	NDOT Revocable Encroachment Permit	12/07/2022	Complete

12/06/2022	Dobler, Cliff	<p>According to the \$77K contract with Rock Solid the cost estimate was to be delivered to IVGID on 11-18-2022. Please provide the cost estimate. Today is December 6th 18 days ago.</p> <p>Please provide for my examination the 60% detailed estimate of \$66.4 million for the effluent pipeline prepared by whatever party who did it, and as indicated on page 79 of the November 19, 2022 Board agenda.</p> <p>Please explain in writing the phases of the Rock Solid contract. I can only see Tasks delineated.</p> <p>Please provide for my examination the Board vote on increasing the General Managers authority to issue contracts of \$100,000 or less without Board authority.</p> <p>By the way, Granite Construction is a public company with annual sales of \$3 billion. It seems logical that Granite would have the capacity to provide a detailed estimate under their CMAR contract unless, of course, that scope was not considered. Please have someone at the staff level explain in writing why another outside contractor would be necessary.</p>	12/07/2022	Complete
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Recreation Expansion Project - Financial Summary

Project Phase	FY2021/22		FY2022/23		Project Totals	Funding Source	
	Budget	Actual	Budget	Actual		Grant	IVGID
30% Schematic Design Phase							
H&K Architects	\$ 65,000.00	\$ 65,000.00			\$ 65,000.00	\$ 65,000.00	
H&K Architects (T/I's)	7,000.00	7,000.00			7,000.00		\$ 7,000.00
IVGID Staff Costs	29,000.00	22,299.00			22,299.00		22,299.00
	<u>\$ 101,000.00</u>	<u>\$ 94,299.00</u>			<u>\$ 94,299.00</u>	<u>\$ 65,000.00</u>	<u>\$ 29,299.00</u>
Permitting / Pre-Design							
Exline & Co. *	\$ 7,500.00	7,468.61			7,468.61	7,468.61	
Shaw Engineering*	5,000.00	2,243.20			2,243.20	2,243.20	
Odyssey Engineering*	21,000.00	10,500.00		10,500.00	21,000.00	21,000.00	
Black Eagle Consulting*	9,180.00	9,180.00			9,180.00	9,180.00	
* Donor-approved pass-through items	\$ 42,680.00	\$ 29,391.81	\$ -	\$ 10,500.00	39,891.81	\$ 39,891.81	\$ -
100% Design							
Exline & Co.			\$ 150,000.00	\$ 55,395.43	\$ 55,395.43	\$ 55,395.43	
Exline & Co. (T/I's)				\$ 48,739.82	\$ 48,739.82		\$ 48,739.82
H&K Architects			\$ 2,025,000.00	886,905.00	886,905.00	886,905.00	
CORE West, Inc.			\$ 125,000.00	37,500.00	37,500.00	37,500.00	
Brycon Corp.			\$ 19,700.00	19,700.00	19,700.00	19,700.00	
IVGID Staff Costs			\$ 115,000.00	26,676.02	26,676.02	26,676.02	
IVGID Staff Costs (T/I's)				2,927.29	2,927.29		2,927.29
			<u>\$ 2,434,700.00</u>	<u>\$ 1,077,843.56</u>	<u>\$ 1,077,843.56</u>	<u>\$ 1,026,176.45</u>	<u>\$ 51,667.11</u>
Project Totals	<u>\$ 143,680.00</u>	<u>\$ 123,690.81</u>	<u>\$ 2,434,700.00</u>	<u>\$ 1,088,343.56</u>	<u>\$ 1,212,034.37</u>	<u>\$ 1,131,068.26</u>	<u>\$ 80,966.11</u>

	Adopted Budget	Actual Expenditures	Unexpended Budget
FY2022/23 Budget	\$ 25,435,000	\$ 1,088,343.56	\$ 24,346,656.44

Reimbursements	
\$ 401,621.42	Paid (9/26/22)
\$ 729,446.84	Pending

Burnt Cedar Swimming Pool and Site Improvements Project
CIP3972BD1301

Construction Project Close Out
December 2022

Project Overview

The Burnt Cedar swimming pools were originally constructed in 1968. In 1980 upgrades to the plumbing and pool surface were completed. Over the following years, only minor improvements were made to the pool mechanical equipment. The pools being over 50 years old had reached the end of their useful life and with the failing skimmer water collection system spurred the need for replacement of the pools. The project was designated a priority project by the Board of Trustees in September 2019. In 2020, design was initiated and the CMAR delivery method was approved.

The Board of Trustees awarded a guaranteed maximum price construction contract to CORE Construction in the amount of \$3,845,865 on April 29, 2021. This amount included a base contract of \$3,508,440, CMAR contingencies and allowances of \$240,964, and \$96,461 for Owner Alternates #1 - #4. The Board of Trustees also awarded contracts to the A&E team for construction administration (\$105,000), Tri-Sage Consulting for inspection (\$69,500), and Reno Tahoe Geo Associates for materials testing and special inspection (\$21,000). The Board authorized \$160,000 for owner construction reserves. (Attachment A)

Construction Schedule

The project schedule spanned two construction seasons beginning May 1, 2021. A large amount of the work was completed in 2021, but due to unfavorable weather the concrete deck was not able to be placed within the 2021 construction season. The construction crew returned to the site in April, 2022 and achieved substantial completion on June 16, 2022.

Positive Outcomes

The project had many different subcontractors working within an extremely tight construction area. CORE did an outstanding job of scheduling and coordinating the work to provide a safe and efficient work site. Project communications between the A&E team, CORE, and PW Staff was well established at the beginning of the project and continued throughout. Weekly Owner Architect Contractor (OAC) meetings were held, issues were discussed and resolved quickly by either the A&E team or PW Staff so as to not hold up the contractor or their subcontractors.

Improvement Opportunities

It appears that the end user (aquatics, parks, and buildings departments) were consulted early on in the design process to gain insight into what was needed and desired to be included for a new pool and site improvement project. As the design progressed it seems that input/review of the project did not include the end users. This created a disconnect from the end user's early expectations versus what was actually constructed. This resulted in a negative effect during project hand off for operation of the pools. When it came to project hand off, the expected level of effort

needed for operation of the new system was misunderstood. This caused the engineering and buildings team to spend an excessive amount of time in managing operational aspects that were not anticipated. For example, the internal billings from engineering during June and July totaled \$20,211.54. In comparison, the period between May 1, 2021 – May 31, 2022 the project billings were \$63,344.72 or an average of \$5,278.73/month. This left \$11,655.28 in the budget, which should have been more than adequate for project hand off. Due to the additional time spent during the operation transition, PW Staff time exceeded the \$75,000 budget by \$8,556.25.

Lesson Learned

It is important to involve the end users throughout the entire planning and design phase. This will create a sense of ownership/buy in to the project and is anticipated to provide for a better transition from Public Works to End User.

Remaining Work Required

A few remaining work items were not included in the construction contract with CORE that need to be completed. The buildings need to be painted a slightly darker shade to meet TRPA requirements. PW Staff is working with Buildings staff to get this work facilitated. RCI has completed the BMP Improvements Plan as required by TRPA. Once the plan is approved by TRPA, PW Staff will work with the Parks department to determine what work can be done with internal staff and what work will require completion by an outside contractor. PW Staff is working with the Washoe County Health District to apply for a variance to not install an air gap downstream of the pool filtration system.

PW Staff is working to get the remaining work completed prior to the pools opening in 2023.

Attachments:

Attachment A – Construction Project Financial Close Out Summary Spreadsheet

Attachment B – CORE Construction Final Cost Reconciliation and Change Order Tracking

Burnt Cedar Pool Project - Fiscal Summary				
			Project Total	
			Budget	Actual
Planning / Design				
	IVGID Staff			43,031
	Professional Services			294,576
	Other			76,962
			\$ 483,289	\$ 414,569
Construction				
	IVGID Staff			83,557
	Professional Services			3,640,306
	Other			203,638
			\$ 4,350,000	\$ 3,927,500
Total			\$ 4,833,289	\$ 4,342,070

Burnt Cedar Pool Improvements Project #3972BD1301 Construction Budget (Approved by Board of Trustees April 29, 2021)					
Budget Item	Description	Original Contract	Change to Contract (ChangeOrders/Additional Contract/Reallocation)	Final Amount Invoiced	Amount Remaining
CORE Construction Contract (Base)	CMAR Contractor	\$ 3,508,439.00			
CORE CMAR Allowances					
	#1 - Temporary Heating, Power, & Cold Weather Protection	\$ 45,000.00		\$ 29,382.00	\$ 15,618.00
	#2 - Rock/Boulder Excavation	\$ 50,000.00			\$ 12,787.00
	#2A - Parking Lot Slurry Seal (Beach Fund Portion) Reallocated by Board*	\$ -	\$ 37,213.00	\$ 37,213.00	
	#3 - Dewatering	\$ 25,000.00		\$ -	
	#3A - Pool Furniture Reallocated by Board	\$ -	\$ 25,000.00	\$ 25,000.00	
	#4 - Temporary Erosion Control and TRPA Coordination	\$ 36,000.00		\$ 34,336.50	\$ 1,663.50
	Total Amount Allowances	\$ 156,000.00	\$ -	\$ 125,931.50	\$ 30,068.50
CORE CMAR Contingency	CMAR Contingency	\$ 84,964.00		\$ 83,929.00	\$ 1,035.00
CORE Owner Alternates (#1 - #4)					
	#1 - Connector Path & CMU Wall	\$ 53,642.00		\$ 53,642.00	
	#2 - Pine Tree Element	\$ 18,916.00		\$ 18,916.00	
	#3 - Bubbler Fountain	\$ 4,031.00		\$ 4,031.00	
	#4 - Colored Concrete	\$ 19,872.00			
	#4A - Reallocate Funds to Pool Furniture		\$ 19,872.00	\$ 19,872.00	
	Total Owner Alternates	\$ 96,461.00		\$ 96,461.00	
	Final Total CMAR Contract***	\$ 3,845,864.00	\$ (166,109.61)	\$ 3,679,754.39	\$ 166,109.61
IVGID Contingency					
	Construction Contingency	\$ 160,000.00	\$ 147,924.40	\$ 147,924.40	\$ 12,075.60
TSK Architects**					
	A&E Team	\$ 105,680.00	\$ -	\$ 89,090.66	\$ 16,589.34
Reno Tahoe Geo Associates					
	Materials Testing	\$ 21,000.00	\$ 8,000.00	\$ 29,000.00	\$ -
Tri Sage					
	3rd Party Inspection	\$ 69,500.00	\$ -	\$ 46,098.33	\$ 23,401.67
IVGID Internal Staff Time					
	Internal Staff Time	\$ 75,000.00		\$ 83,556.25	\$ (8,556.25)
				Construction Savings	\$ 209,619.97

*Slurry and Crack Fill, a portion was paid for under the Utilities Pavement Budget and the remainder was paid for under this project (Beach Fund)

**There will be an invoice from the pool design team for the warranty inspection that will occur in May 2023

*** Total additive change orders (CMAR & Owner) to the project \$172,299.57 : Total deductive change orders (CMAR & Owner) to the project \$338,409.18



Final Cost Reconciliation

Project Name IVGID Burnt Cedar Pool

Description	Subcontractor	Base Price	Total Actual Cost	Difference
GENERAL REQUIREMENTS				
General Requirements	Misc Labor and Invoices	\$165,076	\$76,843	\$88,233
DEMOLITION/ OFF-SITE INFRASTRUCTURE				
Temporary Access and Logistics	Misc Labor and Invoices	\$11,000	\$983	\$10,017
Selective Demolition (Equipment Room)	See Aspen Below	\$10,800	\$0	\$10,800
Site Work (Rough)				
Survey, Layout and Staking	RCI	\$13,100	\$15,593	-\$2,493
Site Clearing, Demo, Earthwork, Utilities & Paving	Aspen	\$787,641	\$843,995	-\$56,354
Site Work (Finish)				
Landscaping & Irrigation	Legends	\$75,830	\$82,793	-\$6,963
Fencing & Gates	Tahoe Fence	\$108,476	\$117,246	-\$8,770
Site & Building Concrete	Morgan	\$269,774	\$363,905	-\$94,131
Site Masonry	Kemper	\$19,250	\$43,345	-\$24,095
Site Metals	Parimount	\$16,216	\$26,491	-\$10,275
STRUCTURE				
Rough Carpentry	Misc Labor and Invoices	\$42,567	\$16,893	\$25,674
ENCLOSURE				
Caulking & Sealing	SI Legacy	\$12,863	\$7,500	\$5,363
INTERIOR FINISHES				
Draywall & Ceiling Repair		\$5,000	\$0	\$5,000
Painting & Interior Touch-up	Custom Paint	\$13,000	\$5,300	\$7,700
Concrete Finishing		\$1,245	\$0	\$1,245
SPECIALTIES				
EQUIPMENT				
Swimming Pool & Wading Pool	WWF	\$1,223,000	\$1,308,370	-\$85,370
MEP SYSTEMS				
Plumbing Systems	JW McClenahan	\$41,059	\$58,153	-\$17,094
Electrical & Low Voltage Systems	Briggs	\$16,237	\$21,743	-\$5,506
SPECIAL SYSTEMS				
Subtotal (with Direct Costs)		\$2,832,134	\$2,989,153	-\$157,019

	Base Price	Total Actual Cost	Difference	
GENERAL CONDITIONS				
General Conditions	\$473,022	\$473,022	\$0	
Warranty Service	\$4,248	\$4,248	\$0	
Subtotal (with General Conditions)		\$3,309,404	\$3,466,423	-\$157,019

	Base Price	Total Actual Cost	Difference	
INSURANCE, BONDS, AND BUILDERS RISK				
General Liability	\$35,085	\$38,459	-\$3,374	
Payment and Performance Bond	\$23,853.00	\$25,383	-\$1,530	
Builders Risk Insurance	\$500	\$6,982	-\$6,482	
Subtotal (with GR's, Prof. Services, & Insurance)		\$3,368,842	\$3,537,247	-\$168,405

	Base Price	Total Actual Cost	Difference	
CONTRACTOR'S FEE				
Construction Manager At Risk Fee (3.95 % of cost of work)	\$138,584	\$139,829	-\$1,245	
State Commerce Tax 0.15%	\$1,013	\$1,013	\$0	
Subtotal (with GC's, Prof. Services, Insurance, Tax, & Fee)		\$3,508,439	\$3,678,090	-\$169,651

	Base Price	Total Actual Cost	Difference	
CONTINGENCIES & ALLOWANCES				
CMAR Contingency	\$84,964	\$0	\$84,964	
Allowance #1: Temp Heating, Power & Cold Weather Protection	\$45,000	\$0	\$45,000	
Allowance #2: Rock / Boulder Excavation	\$50,000	\$0	\$50,000	
Allowance #3: Dewatering	\$25,000	\$0	\$25,000	
Allowance #4: Temp Erosion Control & TRPA Coordination	\$36,000	\$1,664	\$34,336	
Subtotal (with Contingencies & Allowances)		\$3,749,403	\$3,679,754	\$69,649

	Base Price	Total Actual Cost	Difference	
Alternates				
Alternate #1: Connector Path & CMU Retaining Wall	Cost included in line items above	\$53,642	\$0	\$53,642
Alternate #2: Pine Tree Element	Cost included in line items above	\$18,916	\$0	\$18,916
Alternate #3: Bubbler Fountain	Cost included in line items above	\$4,031	\$0	\$4,031
Alternate #4: Colored Concrete (Pool Deck)	Cost included in line items above	\$19,872	\$0	\$19,872
Subtotal (with Alternates, Contingencies & Allowances)		\$3,845,864	\$3,679,754	\$166,110

	Base Price	Total Actual Cost	Difference	
GMP Reconciliation Total (Prior to Change Orders)				
Change Order				
Change Order #1-19	Cost included in line items above	\$139,706	\$0	\$139,706
Change Order #20		\$0	\$0	
Reconciliation Total Including Change Orders		\$3,985,570	\$3,679,754	\$305,816

COR #38 Issued 8/31/22 Deductive COR to close the contract. **-\$305,816**

Final contract amount and remaining balance due: **\$3,679,754** **\$0**

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 Useage for Temp Power	Completed	\$4,990.00	Allwoance #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	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	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	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 & replance a section of existng 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	Y
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	Y
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.	ISSUED 11/23/21	\$2,499.00	CMAR Contingency	Y
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.	ISSUED 11/23/21	\$3,591.00	CMAR Contingency	Y
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.	ISSUED 12/2/21	\$21.18	Owner	Y
AUA #3	COR #21	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.	ISSUED 1/11/22	\$3,588.00	Allowance #1 Cold Weather Protection	Y
COR #22	COR #22	RFI 20	Mechanical Room Pit Modifications	Mechanical Pit needs to be modified to add a concrete curb and guardrail; added tube steel support; add ladder; increased grating size with added framing. Additionally, an increased amount of reinforcing, CMU wall support and concrete due to required excacvation in the pit and the originally specified Chlorination Unit for the Lap Pool had to be upgraded to properly accommodate the Lap Pool. Paramount Iron: \$8,915.26; Morgan Construction: \$13,606.80; WWF: \$4,945.00	ISSUED 1/14/22	\$28,840.41	Owner	Y
COR #23	COR #23	Owner Request	Replace Water Heater in Mechanical Room	The drawings call to remove and re-install the existing water heater. Upon removal it was discovered that the existing WH was full of sediment and in need of replacement to run effeciently.	ISSUED 3/17/22	\$3,999.45	Owner	Y
CUA #9	COR #24	Field Condtion	Labor for Seismic / Earthquake Strapping and other piping.	The seismic support for the new water heater needs to be re-vamped / modified. There is also labor to reroute piping for the flue, TPRV and Domestic CW to the new lcoation for the WH. The water heater (WH) could not be put back in it's original location due to the pool equipment and piping.	ISSUED 3/17/22	\$1,035.00	CMAR Contingency	Y

CUA #10	COR #25	Field Condition	Labor & Materials for New Gas Line in Mechanical Room	Remove, replace and re-route gas piping to relocated existing Boiler and replacement Hot Water Heater to accommodate pool mechanical piping.	ISSUED 4/20/22	\$1,275.75	CMAR Contingency	Y
CUA #11	COR #26	Scope Gap	Provide Power to Irrigation Controller	Detail was missed on plans. New power required at new irrigation controller.	ISSUED 4/18/22	\$1,249.88	CMAR Contingency	Y
COR #27	COR #27	Extend Contract Time	Contractual Substantial Completion Date Extended due to Notice to Proceed issuance and Weather Days.	Calendar Days. Per the CMAR Agreement, the Notice to Proceed was to be issued on or about May 1, 2021. As May 1, 2021 was a Sunday, the reasonable expectation was that the Notice to Proceed would be issued May 3, 2021. The Notice to Proceed was received on May 17, 2021.	ISSUED 5/16/22	\$0.00	Owner	Y
AUA #4	COR #28	Repurpose funds for project improvements	Reallocate Funds from Allowance #2 Rock/Boulder Excavation	Allowance #2 Rock / Boulder Excavation was not utilized. IVGID would like to reallocate \$37,213 of the \$50,000 in Allowance #2 into a new allowance titled Allowance #2A for Crack Fill, Slurry Seal and Striping.	ISSUED 6/1/22	\$0.00	Allowance #2 Rock Boulder Excavation	Y
AUA #5	COR #29	Owner Request for additional improvements	Utilize Allowance #2A for parking lot repairs.PART 1 of Funding.	The total cost for crack fill, slurry and striping at the Burnt Cedar facility is \$58,900. The cost of this work will be paid for with funds from Allowance #2A in the amount of \$37,213 (Reference AUA #5) and with funds from IVGID Owner Contingency in the amount of \$21,687.00 (Reference COR #30.	ISSUED 6/1/23	\$37,213.00	Allowance #2A Parking Lot Repair	Y
COR #30	COR #30	Owner Request for additional improvements	IVGID Owner Contingency (outside of CORE' contract) for parking lot repairs.PART 2 of Funding.	The total cost for crack fill, slurry and striping at the Burnt Cedar facility is \$58,900. The cost of this work will be paid for with funds from Allowance #2A in the amount of \$37,213 (Reference AUA #5) and with funds from IVGID Owner Contingency in the amount of \$21,687.00 (Reference COR #30.	ISSUED 6/1/24	\$21,687.00	Owner	Y
CUA #12	COR #31	Missed Scope - Pool	CMAR Contingency Use for Missed Scope at Pool, Parking Lot and Construction Boundry	The Stanchion Posts and backstroke marker flags were missed as a required scope. The plans showed a detail for the posts but the system was not included in the project specifications. The scope of work was added to Western Water Features scope and the system has been installed.	ISSUED 6/24/22	\$10,086.23	CMAR Contingency	Y
CUA #12	COR #31	Missed Scope - Concrete	CMAR Contingency Use for Missed Scope at Pool, Parking Lot and Construction Boundry	The cost to form and re-pour the parking lot curb after the completion of construction was missed during bidding and contracting.	ISSUED 6/24/22	\$3,045.00	CMAR Contingency	Y
CUA #12	COR #31	Missed Scope - Landscaping	CMAR Contingency Use for Missed Scope at Pool and Parking Lot and Construction Boundry Landscaping	The cost to replant the parking lot planters after the completion of construction was missed during bidding and contracting.	ISSUED 6/24/22	\$4,901.51	CMAR Contingency	Y
CUA #12	COR #31	Missed Scope - Landscaping	CMAR Contingency Use for Missed Scope at Pool and Parking Lot and Construction Boundry Landscaping	Excavation for the new sidewalk on the east side of the pool deck area caused damage to existing turf at the construction fence boundary.	ISSUED 6/24/22	\$1,301.31	CMAR Contingency	Y

COR #32	COR #32	Unforeseen - Field Condition	Handrails required at ADA Parking at the North entry to the pool deck.	The elevation of the new sidewalk approach at the North entry to the pool deck was lower than the original approach. This condition created a steeper slope than the previous existing condition causing a need for an ADA handrail at the asphalt to new sidewalk entrance approach.	ISSUED 6/24/22	\$3,559.16	Owner	Y
COR #33	COR #33	Un-incorporated Scope	The Owner opted out of scope that was originally planned at bid time.	The earthwork scope of work was originally bid to include 2,000 square feet of asphalt patch. The areas requiring patching amounted to 400 square feet leaving an unused quantity of 1,600 square feet; at \$7.50 / sq. ft. this results in a total credit back to the Owner of \$12,000.	ISSUED 6/27/22	\$12,000.00	Owner	Y
COR #33	COR #33	Un-incorporated Scope	The Owner opted out of scope that was originally planned at bid time.	The original drawings called to paint the double doors at the Mechanical Room. These were the only doors called out to be painted and the TRPA requirement for IVGID requires the entire existing building to be re-painted. The doors will be addressed in the fall with the re-painting of the building. A credit was issued by Custom Painting reflecting the original cost to paint the double doors and frames.	ISSUED 6/27/22	\$900.00	Owner	Y
AUA #6	COR #34	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.	ISSUED 6/27/22	\$24,817.00	Allowance #1 Cold Weather Protection	Y
COR #35	COR #35	Upgrade Pool Vacuum	Dolphin C7 Pool Vacuum	IVGID Aquatics Department has elected to upgrade the pool vacuum from the specified CC155150 1.5 HP Portable Pool Vacuum Cart System to the Dolphin C7 Commercial IG Robotic Cleaner	ISSUED 6/29/22	\$2,980.23	Owner	Y
COR #36	COR #36	Owner Request	Concrete Sealer	Owner requested that Morgan Construction seal the concrete and provide the Owner with training on sealing application, materials and accessories to apply the sealer next season.	ISSUED 8/17/22	\$17,215.46	Owner	Y
COR #37	COR #37	Owner Request	Liquid Chlorine System	Owner requested that a liquid chlorine system be installed as the primary chlorine feed for the lap pools. The Accutab Chlorine Feed System remains in place as the back-up supply / system.	ISSUED 8/17/22	\$6,268.50	Owner	Y
COR #38	COR #38	Final Reconciliation	Project Closeout	Project was completed under budget. This is the final change order to the client for a deductive amount of \$305,816.00	ISSUED 8/31/22	\$305,816.00	Owner	Y
<p>PLEASE NOTE: The final COR #38 is not reflected in the Contingency totals shown to the right as the contingencies do not reflect the total GMP Budget for the project and COR#38 is a deductive COR reflecting unused funds given back to the Owner because the project was under budget. Please reference the Final Cost Reconciliation updated and sent to IVIGD on December 6, 2022 which includes all GMP items in the contract and indicates the deductive COR #38 to zero out the project.</p>				CMAR Contingency Usage-TOTAL TO DATE:		\$70,870.73		
				Balance Remaining (Original Balance: \$84,964)	6/24/2022	\$14,093.27		
				CMAR Estimate of Outstanding Items TO DATE:		\$0.00		
				Owner Change Orders TOTAL TO DATE:		\$147,924.40		Includes pending items from above
				Balance Remaining (Original Balance: (\$160,000))		\$12,075.60		
				Owner Estimate of Outstanding Items TO DATE:		\$0.00		

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of December 14, 2022

DATE: December 14, 2022

Shown below is a progress update to the District Strategic Plan which was adopted by the Board of Trustees in September 2021. It is updated by Budgeted Initiatives for 2021 – 2023 with the update in green text.



Strategic Plan
Fiscal Years 2021/2022 and 2022/2023
Adopted September 2021
Progress Update (May 2022)
Progress Update (December 2022)

LONG-RANGE PRINCIPLES

LONG RANGE PRINCIPLE #1 - SERVICE

The District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.

LONG RANGE PRINCIPLE #2 – RESOURCES AND ENVIRONMENT

Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy.

LONG RANGE PRINCIPLE #3 - FINANCE

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

LONG RANGE PRINCIPLE #4 - WORKFORCE

Attract, maintain and retain a highly qualified, motivated and productive workforce to meet the needs of district venues, facilities, services and operations.

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

LONG RANGE PRINCIPLE #6 - COMMUNICATION

The District will engage, interact and educate to promote understanding of the venues, facilities, services, and ongoing affairs.

LONG RANGE PRINCIPLE #7 - GOVERNANCE

The District is a local agency that delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability through collaboration, civic participation, and transparency.

LONG RANGE PRINCIPLE #1 - SERVICE

The District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.

Strategies *defined as how we envision accomplishing this objective(s)*

- Provide well-defined customer service consistent with fiscal goals, and parcel owner and customer expectations.
- Utilize best practice standards for delivery of services and re-evaluate every year.
- Apply Performance Management to meet and/or exceed established venue customer service expectations.
- Commit to continuous improvement through evaluation of parcel owner and customer loyalty/satisfaction.
- Maintain customer service training and resources for new, returning and existing employees.

Long-term Initiatives *defined as what we see as needing to be done in the future*

1. Enhance and evaluate metrics through key performance indicators for each venue, facility, and service.
2. Enhance specific performance indicators to evaluate parcel owner and customer loyalty/satisfaction.
3. Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District's venues, facilities and services starting with golf (2021-22).
4. Analyze the net effect of documented customer service levels on the District services and operations and apply changes as needed.
5. Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
6. Execute the short and long term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future.
7. Improve the comprehensive Standard Operating Procedures manuals for each venue and facility and update as appropriate.

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

- A. Assess how services are impacted by recruitment challenges based on the

current hiring environment and develop strategies to limit these impacts.

Reported on April 26, 2022 – In progress. Services levels are directly related to staffing levels and with the current recruitment issues staffing is at a minimum. Strategies being utilized to limit impact to and provide optimum service levels include:

- formation of Staff committees to work with HR to help bolster recruitment and retention options
- reorganization of staffing models
- review of current wage structure
- improvement and protection of employee benefits and privileges

Working with Human Resources, continue to evaluate venue needs to develop strong recruitment and retention initiatives.

Ongoing: Recruitment and retention committees continue to meet with HR to improve employee recruitment packages. On retention, management staff and HR recently met to discuss possible updates to the annual evaluation process. Golf Operations has reorganized staffing at Mountain Course and employee benefits is still at the forefront for all venues.

- B. Each venue has time budgeted for new, returning and existing employees to participate in Customer Service Training to include department/venue specific orientations/trainings.

Reported on April 19, 2022 - Proposed FY2023 Budget. Strategies include training hours within personnel expenses as provided in the FY 2022 2023 budget. Partnering with Human Resources, provide feedback for assessment and evaluation of efficacy of training and suggestions for updates to better address staff's customer service training needs.

Working with HR to improved venue onboarding processes as well internal and external staff training and growth opportunities as the budget permits. The District as a whole is looking at ways to improve and updating our CST classes.

- C. Understand, communicate and demonstrate documented service level baselines at each venue and facility. The emphasis is on providing the best, most consistent customer experiences.

Reported on April 18, 2022 - In progress. Staff intends to deliver documented service levels by venue and facility as provided in the FY 2022 2023 budget.

In progress and all venues continue to provide the best possible service while staffing levels being at below optimal levels.

- D. The District is continuing the Customer Care program for all of Community Services including the beaches, which includes empowerment for any actions that generate a hard cost to remedy a customer satisfaction issue.

Utilization of this program continues at each venue.

Increase staff training of Customer Care program the value of empowerment in remedying customer satisfaction issues.

- E. Seek service specific community feedback to determine parcel owner and customer satisfaction and implement into overall business models.

Reported on April 18, 2022 - In progress. Staff is actively utilizing Alchemer to survey customer satisfaction, gather community input and implement it into current business models.

Ongoing.

- F. Utilize employee surveys to further define areas of improvement as well as celebrate successes.

Reported on April 26, 2022 - In progress. Staff is utilizing the Alchemer survey tool.

Ongoing.

LONG RANGE PRINCIPLE #2 – RESOURCES AND ENVIRONMENT

Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy.

Strategies *defined as how we envision accomplishing this objective(s)*

- Protect Lake Tahoe and other water sources in the Basin to remain viable sources of drinking water.
- Protect Lake Tahoe as a drinking source through programs, projects, and events that eliminate trash, hazardous waste, and contaminants from entering the watershed.
- Support integrated regional strategies for the planning, design, construction and implementation of water system infrastructure for fire suppression.
- Meet or exceed Federal, State, County and District requirements in the protection of our resources and environment in achieving sustainability.

Long-term Initiatives *defined as what we see as needing to be done in the future*

1. Execute the goals of the Tahoe Water Suppliers Association to meet Federal, State and Local applicable requirements for filtration avoidance and other pertinent requirements; promulgated by the Surface Water Treatment Rule and its amendments.

2. Promote responsible use of water as a valuable natural resource. Protect Lake Tahoe as a drinking source through programs, projects and events that eliminate trash, hazardous waste and contaminants from entering the watershed.
3. Continue Legislative Advocacy efforts at the Federal, State and County Government level to support appropriations for water and wastewater infrastructure improvements that support Principle #2 and Principle #5.
4. Participate in the Lake Tahoe Community Fire Prevention Partnership in working with Regional Fire Districts to improve fire suppression in the Tahoe Basin.
5. Enter into available Grant Agreements with the South Tahoe Public Utility District as a member of the Lake Tahoe Community Fire Prevention Partnership.
6. Complete an annual Sustainability Report for Departments in order to responsibly manage resources under IVGID's care, protect public health and balance its social and environmental duties to the citizens and community.
7. Maximize energy efficiency by making improvements at District venues and facilities.

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

- A. Operate a residential drop-off household hazardous waste and electronic waste facility or events to reduce the amount of hazardous materials entering the waste stream and help to prevent illegal dumping in order to protect the Lake Tahoe watershed.
The program continues to be operational from mid-March to mid-November with residents making appointments to drop-off their items. Approximately 20 ton of household hazardous waste and electronic waste are collected annually.
- B. Continue membership and leadership in the Tahoe Water Suppliers Association and provide IVGID employee support as the Association Director to execute the goals of the Association.
District Staff continue to support the TWSA at the Director level with support from other IVGID staff. Efforts continue to support environmental protections of Lake Tahoe as a source for water in the basin. Staff has been reviewing data from the Tahoe Keys herbicide weed control pilot project and providing TWSA members with summary information. Through TWSA, the Director will be supporting efforts

to implement the plastic water bottle ban (less than 1 gallon) by the City of South Lake Tahoe.

- C. Work with regional agencies on programs to reduce trash and micro-plastics from entering the Lake Tahoe watershed.
Continuing the multi-jurisdictional partnership with Clean Tahoe to address solid waste issues and litter in the District. Continue hosting of volunteer cleanups in partnership with the IVCBA, League to Save Lake Tahoe and other agencies. Continued collaboration with researchers/staff at Tahoe Environmental Research Center and Desert Research Institute on micro-plastics in freshwater.
- D. In partnership with the North Lake Tahoe Fire Protection District, protect District lands and the Lake Tahoe Basin watershed by performing defensible space best management practices.
For FY22 an amount of \$200,000 was budgeted to support the Fire Department defensible space efforts.
- E. Prioritizing tree maintenance and vegetation management on District-owned properties.
Public Works monitors and addresses maintenance needs and manages vegetation at all facilities. Reported on April 26, 2022 – in progress.
During the summer months, the Parks crew and the Diamond Peak Brush crew work together on vegetation management and tree health on District owned properties.
- F. Provide bear shed rebates for new parcel owners and customers in the service area to contain putrescible waste in a safe manner.
Rebates continue to be offered to new owners in the amount of \$150, with 25 rebates allocated annually. A total of 14 rebates for a total of \$2,100 were issued in FY22. And a total of 5 rebates for a total of \$750 have been issued in FY23 as of 11/1/2022.
- G. Provide water efficiency rebates to customers for the installation of a high efficiency toilet or washing machine.
Rebates continue to be offered in the amount of \$100 per toilet or washing machine. 44 rebates for a total of \$4,400 in rebates were issued in FY22. And a total of 17 rebates for a total of \$1,700 have been issued to date in FY23 as of 11/1/2022.

LONG RANGE PRINCIPLE #3 - FINANCE

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

Strategies *defined as how we envision accomplishing this objective(s)*

- Develop and maintain a long-term plan to sustain financial resources.
- Ensure budgets that utilize recurring revenues to cover ongoing costs and limits use of one-time funds to support one-time expenditures.
- Report results and demonstrate value to the parcel owners and customers through regular financial reporting and related performance management metrics.
- Regularly review and assess the effectiveness of internal controls supporting compliance, financial reporting, and stewardship of District assets.
- Comply with applicable Federal, State, County, and District policies.
- Adhere to Government Generally Accepted Accounting Principles (GAAP).

Long-term Initiatives *defined as what we see as needing to be done in the future*

1. Prepare Annual Budgets that demonstrate the balance of allocated resources, with service expectations, and the capability to deliver.
2. Prepare a five-year forecast for each major fund as a part of the annual budget development process.
3. Utilize annual and interim financial reports to build understanding of the different aspects between operations, capital improvement projects and debt service, and promote fiscal transparency.
4. Work with Board of Trustees to identify Board Policies, Practices and Resolutions related to the Finances of the District that need updating, elimination, or creation. Consider updating Board Policies and Practices relating to Budget and Fiscal Management.
5. Continue the refinement of appropriate performance measurement to demonstrate quality as well as quantity.

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

- A. Transition financial reporting for Community Services and Beach activities from Special Revenue to Enterprise fund accounting for the 2021/2022 Fiscal Year in order to better support full-cost recovery objectives for operating, capital and debt expenditures.
- a. Completed:
- i. Hearing before State of Nevada Department of Taxation (January 28, 2021);
 - ii. Board approved FY2021/22 Final Budget using Enterprise Fund Accounting (May 26, 2021);
 - iii. Department of Taxation approved Final Budget Submission – Form 4404LGF (June 11, 2021).
 - iv. FY2021/22 Audit to take place May – December 2022
- B. Work with Board of Trustees to implement District-wide pricing policy, to ensure desired cost recovery and policy-driven differential pricing for parcel owners and customers.
- b. Completed:
- i. Board of Trustees approved new Pricing Policy (Board Practice 6.2.0, at meeting of March 1, 2022)
- C. Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
- c. Ongoing – in process:
- i. Facility Fee allocations were discussed at Board budget workshop on January 26th and budget updates presented on March 30th, and April 13th, 2022.
 - ii. Public Hearing held and final Board action of Facility Fee allocations taken on May 26, 2022 (with FY22/23 Budget Adoption).
 - iii. Facility Fee allocations will be reviewed once again, in early 2023, in conjunction with Board's Fy23/24 budget workshops
- D. Prepare the required **Comprehensive** Annual **Comprehensive** Financial Report, with an independent auditor opinion, to provide financial position and results of operations to a variety of users and information needs.
- Completed for fiscal year ended June 30, 2021:
 - Final ACFR with independent auditor opinion presented to the Audit Committee on December 8, 2020 and to Board of Trustees on December 14, 2022

- Report(s) filed with the Department of Taxation, pursuant to NRS 354.624, on December 16, 2022.
 - Preparation of ACFR for fiscal year ended June 30, 2022 currently underway as subject to review by the District's Independent Auditor.
 - Final ACFR and Auditor's Report scheduled to be presented to the Board of Trustees on December 14, 2022.
- E. Comply with Nevada Revised Statutes, District policies and Administrative Code requirement for the budget process, indebtedness reporting, and the annual audit.
 - Ongoing – in process:
 - FY2020/21 annual audit, FY2021/22 budget and FY2020/21 indebtedness report were filed with the State Department of Taxation who found all reports to comply with applicable NRS and NAC requirements (per correspondence of January 13, 2022-ACFR, and June 11, 2022 – Budget).
 - Audit Committee has raised concerns over conformity of financial statements with Board policies related to capitalization.
 - FY2022/23 budget notes that Utility Fund (200) reserves are expected to remain below new Board Policy related to capital reserve funds; issue being address through multi-year utility rate study.
 - Annual Indebtedness Report and Five-Year Capital Plan reviewed by Board of Trustees on July 28th and filed with the Department of Taxation.
- F. Complete comprehensive review of District's internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District's assets and financial resources.
 - Ongoing – in process:
 - Several Board Policies and Practices have been updated, including Appropriate Level of Reserves (Policy 7.1.0) Capitalization of Fixed Assets (Policy 8.1.0), Central Services Cost Allocation Plan (Policy 18.1.0) and new Pricing Policy (Practice 6.2.0).
 - Staff is currently updating internal Finance and Accounting Procedures Manual to reflect current workflow and internal control procedures; and
 - Hired consultant, Management Partners, to review Finance and Accounting Procedures manual to include recommendations to align with industry best-practices; and
 - A set of new comprehensive Purchasing Policies were approved by the Board of Trustees in July 28th, covering procurement of Goods and Services as well as Public Works Contracts.

- Per recommendation from the Audit Committee, the independent auditor is completing two supplemental engagements related to compliance with policies and procedures related to purchasing/contracts and capitalization of fixed assets.
 - Strengthening internal controls is also a major focus of the project to transition to the Tyler/Munis financial system, effective July 1, 2022 (see below).
- G. Actively manage financial planning and reporting to inform decision making to sustain a strong financial base for operations, while maintaining care and condition of capital assets and existing infrastructure.
- Ongoing:
 - Staff continues to prepare and publish monthly financial reports to the District's website; as of December 2020 monthly published reports have included line-item budget detail report.
 - Quarterly reports are presented to the Board of Trustees via:
 - Quarterly Budget Updates
 - Quarterly CIP Popular Status Reports (Capital Projects)
- H. Implement transition to new Tyler/Munis enterprise financial system to enhance management and oversight of internal controls, District finances, improve workflow process and strengthen internal controls.
- In process:
 - Strengthening internal controls is also a major focus of the project to transition to the Tyler/Munis financial system, effective July 1, 2022;
 - Workflows, approvals and system controls have been updated to assist with across various modules to assist with appropriation controls, procurement and accounts payable processing;
 - The Contract management module is anticipated to be rolled-out in early 2023.

LONG RANGE PRINCIPLE #4 – WORKFORCE

Attract, maintain and retain a highly qualified, motivated and productive workforce to meet the needs of District venues, facilities, and operations.

Strategies defined as how we envision accomplishing this objective(s)

- Evaluate job descriptions to frequently ensure regulatory compliance in language, for workforce needs, and related compensation for the position.
- Partner with department managers and individuals, assess training and

educational needs for existing workforce by providing industry specific programs; coordinate trainings with both in-house staff and outside resources to ensure essential educational needs are evaluated and addressed.

- Collaborate with Department Managers to identify individuals for talent management opportunities to ensure continued retention and growth for management succession within the District.
- Re-evaluate, during the budget process, the optimum level of employees and related total compensation, necessary to each department based on industry standard and levels of service.
- Create and implement a robust recruiting process to ensure the District reaches the best talent by evaluating current recruiting trends, analyzing current job market rates and reviewing competitive offers of employment.
- Focus on creative strategies related to differences in how the District recruits full time, part time, and seasonal employees.
- Comply with applicable Federal, State, County governmental regulations and all District policies.
- Continue to provide a safe environment and continue to strive for low worker's compensation incidents through ongoing and targeted safety training.
- Work with employees to improve employee engagement and culture through focused performance management goals, engagement participation and incentives.

Long-term Initiatives *defined as what we see as needing to be done in the future*

1. Following review and research on like-industry wages, benefits and privileges, evaluate current positions to ensure District is competitive with its total compensation and benchmarks to support recruitment and retention needs.
2. Begin implementation of new Human Resources system for better efficiencies and automation.
3. Work closely with the IT Department to develop online training opportunities for all employees including cyber-security.
4. Work with Board of Trustees to identify Board and Human Resources Policies related to the District Employees and Human Resources that need updating, elimination, or creation.
5. Educate Management Staff through targeted trainings on how to manage, engage, educate and foster better communication with employees. Ensure emphasis is on employee retention.

6. Continue encompassing employee engagement participation for measured performance measurement of goals and objectives. Set increases that correlate directly with goals and engagement measures.
7. Analyze current recruiting trends to meet the challenges of hiring top candidates for open positions. Closely partner with Management Staff to ensure specific hiring needs are unambiguous and attainable. Utilizing the Economic Development Authority of Western Nevada's (EDAWN) agency resources, monitor current regional unemployment rates and incoming industries and businesses to assess targeted recruitment campaigns. Develop interactive system to ensure viable candidates remain engaged throughout the recruitment process.

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

- A. Review budget, number of positions to salary and benefits and conduct surveys to ensure we are making every effort to attract, maintain and retain qualified employees across the District. Continually evaluate current market trends to ensure District wages and benefits remain competitive and attractive to top talent candidates and current Staff.

The HR department is currently researching firms that provide salary surveys to encompass both regional and industry related data. Once cost information is received, this information will be reviewed with the General Manager for further direction. Following the increases to wages related to the annual COLA, a review of local agencies' compensation will be made to determine competitiveness of District's current pay scale and benefits offered. Please note: most recently, following the advice from our attorney, we have updated recreation privilege enrollment to comply with IRS regulations. Working with the General Manager and the Board of Trustees, any future changes to recreation privileges will be reviewed and promptly updated.

A review of the District's compensation following the annual COLA increases shows the District remains competitive with regional agencies. While the HR Department will keep the data yielded following research of firms providing salary and benefit data, we will place this initiative on our department's long range calendar for review at a later time.

- B. Assess the ongoing impacts of wages, and retention of employment changes as follows:

- I. For recreational specific venues and positions: monitor FLSA changes for continued recreational exemption status compliance; review regional like-industry wages for recommended changes to District's current budget; identify training opportunities to ensure continued growth of seasonal employees.

This is an ongoing process that continues throughout the year. We maintain a large network of regional and industry professionals; as such, we have constant access to shared information as needed.

This is an ongoing process that continues throughout the year.

- II. For administrative venues and positions: partner with management teams to assure training/educational opportunities are available to employees for continued career growth; identify employees to cross train for succession planning purposes; evaluate best practices for targeted recruiting campaigns.

Partnering with PoolPact, we have developed new training programs to be included with the e-learning system, Absorb. Following the implementation of the new HCM/Payroll project, the HR team will partner with the IT team to review and possibly develop additional online training programs to include cyber-security. Until such time as this training is developed, the HR department has identified applicable trainings available on Absorb. The HR Department has increased its recruiting focus to partner with local businesses and agencies for cross marketing of new and open positions. This includes attending and hosting additional job fairs. The increased engagement with the District's residents, to include new residents, is anticipated to yield positive results to improved hiring responses.

Collaborating with PoolPact, we have identified management specific trainings for line and mid-level managers to attend. At last count, over twenty such managers will be attending this multi-session training in January, 2023. Further, we continue to work with department management teams to identify training needs for staff. This is an ongoing process that continues throughout the year.

- C. Conduct quarterly management educational trainings for both new and current management and supervisory employees with an emphasis on communication, motivation, productivity and team building to improve job satisfaction, morale and employee recruitment/retention and succession planning for both employees and managers.

Following the full implementation of the new Tyler (Munis) HRIS system, renewed focus on individualized training (by department, by position) will begin.

In November, 2022, the training team partnered with a local county agency to provide management training specific to identifying employees in crisis. The

feedback from management was overwhelmingly positive. Our efforts in developing ongoing management training continues.

- D. Continue to monitor updates and changes from Federal, State, and County authorities, as applicable, regarding new regulations related emergency directives, to ensure prompt communication with IVGID management. Review emergency response plans with each department to ensure future workforce readiness.

This is an ongoing process that continues throughout the year.

This is an ongoing process that continues throughout the year.

- E. Partner with the Recreation Center Management Team to develop Health and Wellness strategies for District employees; monitor programs to evaluate an overall reduction in absenteeism related to illness, reduced insurance usage, improved employee morale, and increased employee engagement.

This is scheduled for review following the implementation of the new HRIS system*. With the implementation of the new HCM/Payroll software, we will have access to creating surveys and communications with staff to stay ahead of topics of interest and promote workplace culture.

With the recent change of personnel in the HR Department, this initiative has been placed on hold. As our team resumes full staffing levels, this initiative again becomes a priority.

*The HCM/Payroll project was originally scheduled to go live in July, 2021; however, loss of staff in the HR department, COVID and other unforeseen delays necessitated the need to push the project to July 1, 2022. This date was chosen to coincide with the go-live date for the Finance portal; doing so helps to ensure more accurate data reporting.

- F. Leverage the consultant's recommendations in the Utility Asset and Infrastructure study as it relates to recruitment, retention, and restructuring of the Public Works workforce.

Working with the Director of Public Works and District General Manager, recommendations have been evaluated and, as applicable, implemented.

Working with the Director of Public Works and District General Manager, recommendations have been evaluated and, as applicable, implemented.

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

Strategies *defined as how we envision accomplishing this objective(s)*

- Maintain, renew, expand and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure and construct District assets to ensure safe and accessible operations for the public and the District's workforce.
- Maintain current district venue and facility master plans and studies.
- Maintain and execute a 5-Year and 20-Year capital improvement plan.
- Conduct planning and design, prior to advancing projects or procurement, to ensure new District assets meet operational requirements and enhance the parcel owners and customer experience.
- Maintain an asset management program leveraging technology, as appropriate by venue/division, to ensure timely and efficient asset maintenance.
- Comply with regulatory requirements, industry standards, and District policies.
- Leverage technology and employee training to secure District assets digitally and physically.

Long-term Initiatives *defined as what we see as needing to be done in the future*

1. Complete a community wide review of the Diamond Peak Master Plan to ensure that it meets the needs of parcel owners and customers. It has been five years since the last review.
2. Continue to review and potentially implement priorities identified in the various district venue and facility master plans and studies as defined by the Board of Trustees.
3. Focus on strengthening overall project and contract management.
4. Identify Board Policies, Practices, Resolutions, and Ordinances related to District Asset Management and present to the Board those that need updating, elimination, or creation.
5. Pursue project partnerships and Federal, State and Local funding to reduce District costs for Phase II of the Effluent Pipeline Project.

6. Ensure digital safeguards are in place for District technology infrastructure.

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

- A. Use findings from Utility Management and Asset Assessment Study and the Moss Adams Reports, and analyze recommendations to bring forward changes that provide benefit to the District.
Staff has completed a review of additional personnel requirements, much of which aligns with the management study. Four positions were identified and requested for FY23 with two being approved in the budget. The recommendation for a Capital Project Committee will be discussed with the Board in early 2023.
- B. Complete Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements.
A Utility Rate study was completed to develop the five-year forecast and identify likely rate increases to support the operations and maintenance of both water and sewer utilities.
- C. Work with CMAR and design consultants to finalize design and begin construction of the Effluent Pond Lining and Pipeline Projects.
The Pipeline project is currently at 100% design and staff is working with Granite and HDR to finalize the plans and specification. The Board has approved staff to work with Granite to competitively bid pipeline materials with the intent to make an early procurement. The Storage Tank (formerly Pond Lining) project is at 60% design with final design anticipated January 2023. Staff continues to collaborate with the design consultants, CMAR and multiple regulatory agencies to continue moving the design, environmental and permitting process forward. Construction on both projects is anticipated to begin in May 2023.
- D. Allocate capital expenditures to maintain services and facilities.
Budget allocation has been modified to separate capital projects and maintenance projects within the Capital Improvement Plan.
- E. After the parcel owner and customer input is received, prepare an outline of the next steps to move the Diamond Peak Master Plan forward if deemed necessary by the Board of Trustees and Staff.
Reported on April 18, 2022; Survey Diamond Peak Pass holders and community summer 2022, compile results and hold community meeting summer or venue advisory team to meet summer 2022.

As of this update, Staff has deferred the proposed summer 2022 Diamond Peak Master Plan review advisory committee meetings until late fall to mid-winter.

- F. Create and implement a District Project Manager position in the Engineering Division of Public Works.
Completed; the Project Manager was hired in September 2021.

- G. Advance the planning of the Community Dog Park.
Efforts continue with the Forest Service to obtain use of the parcel across from Incline High School for the Dog Park. A working group including residents has been established to discuss the project objectives and design considerations.
The GM's Dog Park Advisory Committee has identified four suitable locations for a Community Dog Park. The committee conducted site visits and is in the process of rating each of the sites with the intention of zeroing in on the best possible option. Additionally, a survey is being created to gather the community's input on the Dog Park priority project.

- H. Complete the design and begin construction of the Mountain Golf Course Path Project.
Construction of Phase 1 is complete. Public Works staff has re-evaluated the conditions of the remaining pathway. The results of this evaluation were presented to the Board with an alternate approach to construction. The Board accepted this alternate approach. It is anticipated that some work will be done in late spring 2023, with the remainder being done in Fall 2023.

- I. Complete evaluation of the options and provide a recommended timeline and methodology for the reconstruction of Ski Way.
Project is in the FY 2025 CIP budget

- J. Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan.
In October 2022 the District received a draft study regarding IVGID beaches ingress/egress recommendations for improvements from LSC Transportation Consultants. Once finalized, the study will be presented to the Board of Trustees at an upcoming Board of Trustees meeting currently planned for January 2023.

- K. Execute the Burnt Cedar Swimming Pool Reconstruction Project.
Construction complete.

- L. Implement Phase 1 of District-wide security camera project. Phase 1 of implementation is currently at 50%, staff expect to be finished by June 15, 2022.

LONG RANGE PRINCIPLE #6 - COMMUNICATION

The District will engage, interact and educate to promote understanding of the venues, activities, services, and ongoing affairs.

Strategies *defined as how we envision accomplishing this objective(s)*

- Promote transparency in all areas including finance, operations and public meetings.
- Maintain, expand and enhance the District's communications infrastructure to meet the evolving needs and desires of the parcel owners and customers utilizing current industry best practices.
- Provide clear, concise and timely information in multiple, publicly accessible formats.
- Ensure internal and external communication are responsive, comprehensive and inclusive.
- Ensure the District employees and the Board of Trustees are focused on unified communication and messaging.

Long-term Initiatives *defined as what we see as needing to be done in the future*

1. Continue to implement best practices for sharing information with the public including but not limited to the Districts websites, IVGID quarterly magazine, email communication, public outreach, special events, social media platforms and/or paid advertising platforms as appropriate.
2. Maintain online systems for parcel owners and/or customers to access their accounts and complete online transactions.
3. Participate in relevant community and basin outreach events and publications to spread messaging on District services.
4. Work diligently to improve all external partner and collaborative relationships to maximize available resources.
5. Proactively seek parcel owner and customer input on important matters affecting the community as determined by Management and/or the Board of Trustees.

6. Involvement/presence with parcel owners and customers meet and greets to include key venues and the Board of Trustees.

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

- A. Host Board of Trustees Community Workshops related to key District matters as scheduled by the Board of Trustees.

These are typically held in the late Spring/early Summer at the Chateau. Staff will schedule if the Board of Trustees desires to do them. To date, none have been held primarily due to COVID-19 restrictions.

As of this update, no community workshops have been scheduled and/or requested by the Board of Trustees with the exception of annual budget workshops. As the new Board is seated, it will be important to discuss workshops on projects such as the Effluent Pipeline Project as well as Board Priority Projects.

- B. Provide informative and timely releases of information to our parcel owners and customers.

Public Works Newsletter with pertinent information is prepared and sent with the utility bills each month and posted on the website. Emails are sent to Online Account Access customers who have a potential leak showing on their meter and accounts with past due balances being posted for shut-off. Emergency notifications are posted at properties with door hangers and/or as a banner on the top of the District website. E-mail blasts, social media posts and participation at community meetings have been ongoing.

We implemented the sending of post Board meeting updates on the agenda items to the members of the public. It has been well received and Staff is working on improving the timeliness and deliver methodology of this new process each time we send them out. Additionally in lieu of what was learned from the recent boil order notice to a small number of parcels, Staff is working on an improved communication plan to notify and educate our parcel owners. Staff is also working on increasing the frequency of venue eflyers.

- C. Ensure that the District is well represented in external agency discussions and collaborative opportunities where there may be an impact to the District.

PW Staff lead and participate in the efforts of TWSA. A weekly meeting with the Washoe County Assistant Manager is held with our District General Manager. Attendance at the local Friday forum meeting is also done by our Communication Coordinator and occasionally by our District General Manager. These meetings

include interaction with a multitude of agencies such as TRPA, Washoe County Commissioners, local library, etc. The District also has legislative advocacy resources to draw from for a longer reach into State and Federal matters. The General Manager and members of the senior management team continue to work with Washoe County Staff as well as monitoring issues that may affect the district including TRPA (safety pier, ADU's, Transportation), Tahoe Transportation District as well as our new collaboration with the water purveyors in the Tahoe Basin. The collaboration has recently procured grant funding for the agencies including IVGID related to water/fire suppression projects.

- D. Update and enhance the District's public facing websites to bring in line with current industry best practices for data security, responsive design, and user experience.

At the May 11, 2022 Board of Trustees meeting, a contract was approved for a Capital Improvement project to begin this effort with the Diamond Peak website. This venue is the starting point as it is off-season at present therefore it will allow for significant testing and debugging prior to other websites undergoing updating/enhancement.

The website redesign project continues. Additionally, communication staff is working with the venues on a standard operating procedure to ensure that the website is purged and updated where needed so that the information is current and we can identify content on the website that is no longer relevant and/or repetitive.

- E. Continue to administer venue and parcel owner and customer surveys related to key matters and initiatives.

Will be discussing with the new Board utilizing the District's existing survey software to target survey the community on specific current issues and topics. This will occur in the near future as a component of the General Manager's committee on a community dog park.

LONG RANGE PRINCIPLE #7 - GOVERNANCE

The District is a local agency that delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability through collaboration, civic participation, and transparency to the greatest extent possible.

Strategies defined as how we envision accomplishing this objective(s)

- Continue Legislative Advocacy efforts at the Federal, State, and Local levels to support appropriations for water and wastewater infrastructure improvements that support Principle #2 and Principle #5.
- Maintain and ensure adherence District Policies, Practices, Resolutions, and Ordinances in order to achieve maximum efficiency, transparency, and clear direction to District employees.
- Continue the refinement of appropriate performance measurement to demonstrate quality as well as quantity.
- Partner with employees to assess training and educational needs for existing employees; coordinate trainings with both in-house employees and outside resources to ensure essential educational needs are evaluated and addressed.
- Improve and enhance civic engagement and transparency using improved web-based tools for agenda management, financial reporting and project tracking.

Long-term Initiatives *defined as what we see as needing to be done in the future*

1. Work with Board of Trustees to identify and prioritize Board Policies, Practices, and Resolutions related to the Finances of the District that need updating, elimination, or creation. Consider updating Board Policies and Practices relating to Budget and Fiscal Management.
2. Identify and prioritize Board Policies and Practices related to District Asset Management and present to the Board those that need updating, elimination, or creation.
3. Continue to create inter-agency partnerships and foster strong collaborative relationships with Local, Regional, County and State agencies.

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

1. Continue to utilize outside resources to assist the District in policy review and potential updates and revisions.
Management's review and update of District policies and practices are being supported by outside consultants - specifically, Moss Adams (capitalization, capital project planning and budgeting), and Management Partners (purchasing policy).
2. Continue to work with the General Manager's Ordinance 7 Committee and the Board of Trustees to make formal revisions.

The District General Manger on behalf of the Ordinance 7 Committee presented recommendations for revisions at the 4/13/22 board of trustees meeting. The board took action to set a public hearing for approval of revisions for 5/26/22. The board had continuing discussion and direction at the 4/27/22 meeting and will have additional discussion and potential direction at the 5/11/22 meeting.

The GM's Ordinance 7 Committee has completed its work and been disbanded. Ordinance 7 was adopted at the May 25, 2022 Board of Trustees meeting and a report and review of how the Ordinance 7 revisions was presented to the Board of Trustees at the November 9th, 2022 meeting. Next step will be to set a public hearing and work on additional revisions to Ordinance 7 based on what has been learned and identified over the past beach season.

3. Update process to administer requests for public records while ensuring compliance with the Nevada Public Records Act.

This is an ongoing project that Staff is working on with BB&K. Currently, BB&K is working on a comprehensive proposal to transition frontline administration of Public Records to BB&K. This will include an update of existing policy, as well as a cost estimate, and the overall process including but not limited to an online portal.

BB&K is working on rewriting the District's policy on public records and Staff is working on recommendations for changes to how we administer public records to improve upon the efficiency of the process. An agenda item is planned to bring to the Board of Trustees for discussion and possible action in February, 2023.

4. Implement Civic Plus online agenda management and archive system.

The District General Manager has set an implementation date of late summer to begin using this system. Staff is currently working with the vendor on training and implementation timelines.

The implementation of this system has been delayed to ensure our new District Clerk is able to learn the software and then potentially guide Staff through the formal implementation process. The District Clerk has been tasked with this implementation and Staff continues to be trained on the software. Currently, the goal is to transition to utilizing the software for Board meeting production by February 2023.

5. Continue to work with the District's Federal Lobbyist, Nevada League of Cities, and Local Government Agencies to procure potential federal infrastructure money including the United States Army Corps of Engineers.

Efforts continue by staff to work with federal and state lobbyists to obtain funding for District projects. This includes the request for ARPA funding via Washoe

County to support the effluent pipeline project. Mr. Marcus Faust and Ms. Olivia Sanford presented a verbal update on Federal funding efforts to the Board of Trustees at the April 13, 2022 meeting. Additionally, the Board of Trustees unanimously voted to extend the contract with Marcus Faust for an additional 3 years at the April 27, 2022 meeting.

This effort is ongoing. Through the work of Staff and Tri Strategies, the District has recently been awarded a non-competitive grant (ARPA) from Washoe County for \$250,000 to be used for a qualifying project which Staff has identified the Skateboard Park project as the ideal candidate. Additionally, working with our federal lobbyist and the regional Tahoe Basin water purveyors, IVGID has been awarded grant funding for approximately \$204,000 for the Crystal Peak Waterline Improvement Project.

Payment of Bills - For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.

NOVEMBER 2022

Date	Check	Payment Type	Vendor	Amount	Status
11/09/2022	779750	Check	H + K Architects	\$ 394,180.00	Paid
11/18/2022	779811	Check	NV Energy	100,265.01	Paid
11/09/2022	6805	EFT	Brycon Corporation	<u>192,350.91</u>	Paid
				\$ 686,795.92	