



NOTICE OF MEETING

The Regular Meeting of the Incline Village General Improvement District (IVGID) Golf Advisory Committee will be held starting at 3:00 PM on March 28, 2024 Via Zoom Only.

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

- A. PLEDGE OF ALLEGIANCE*
- B. 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 Golf Advisory Committee may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- C. APPROVAL OF AGENDA *(for possible action)*
The Golf Advisory Committee 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- Golf Advisory Committee may make a motion to accept and follow the agenda as submitted/posted.
- D. CONSENT CALENDAR (for possible action)
 - 1. **SUBJECT:** Approval of the Golf Advisory Meeting Minutes for March 7, 2024. – *pages 3 - 19*
- E. GENERAL BUSINESS (for possible action)
 - 1. **SUBJECT:** Review the Recommendations from the Previous Meetings and Make any Changes. Create Additional Recommendation for the Mountain Course all you can Play and Address any Pros and Cons to be Presented to the Board. – *pages 20 - 21*
- F. LONG RANGE CALENDAR
- G. FINAL PUBLIC COMMENTS - Limited to a maximum of three (3) minutes in duration.
- H. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 A.M. Monday, March 25, 2024, a copy of this agenda (Golf Advisory Committee Session of March 28, 2024) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

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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.

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NOTICE OF MEETING

Agenda for the Board Meeting of March 28, 2024 - Page 2

2. IVGID's website (www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)
4. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

Persons may request copies of all agenda materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above

/s/ Heidi H. White

Heidi H. White

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

Golf Advisory Committee: *Michaela Tinking, Todd Wilson, Harry Swenson, Robert Riccitelli, Jay Simon*

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 Golf Advisory Committee 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".***

1 INCLINE VILLAGE
 2 GENERAL IMPROVEMENT DISTRICT
 3 GOLF ADVISORY COMMITTEE
 4
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 6
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 8 TRANSCRIPT OF HEARING
 9 PUBLIC MEETING
 10 Via Zoom
 11
 12 Held via Zoom
 13
 14 Thursday, March 7, 2024
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 21
 22
 23
 24 Reported by: Brandi Ann Vianney Smith
 25 Job Number: IVGID 28

1 APPEARANCES
 2
 3 **COMMITTEE MEMBERS PRESENT**
 4 MICHAELA TONKING, CHAIR
 5 TODD WILSON, MEMBER
 6 ROBERT RICCITELLI, MEMBER
 7 JAY SIMON, MEMBER
 8 HARRY SWENSON, MEMBER
 9
 10 **ALSO PRESENT**
 11 ANNE BRANHAM, LEGAL COUNSEL
 12 HEIDI WHITE, DISTRICT CLERK
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1 Incline Village, Nevada - 3/7/2024 - 3:00 P.M. 4
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 3
 4
 5 CHAIR TONKING: It's three o'clock. We
 6 can begin this meeting. We will start with the
 7 Pledge of Allegiance. Actually, we'll do a quick
 8 roll call.
 9 Jay Simon?
 10 MEMBER SIMON: I'm here.
 11 CHAIR TONKING: Harry Swenson?
 12 MEMBER SWENSON: Here.
 13 CHAIR TONKING: Todd Wilson?
 14 MEMBER WILSON: Here.
 15 CHAIR TONKING: Robert Riccitelli, I don't
 16 see him on here yet.
 17 Heidi, can you mark when he shows up?
 18 And then Trustee Tonking, I'm also here.
 19 A. PLEDGE OF ALLEGIANCE
 20 (Pledge of Allegiance.)
 21 CHAIR TONKING: That brings us to item
 22 number C, approval of the agenda.
 23 C. APPROVAL OF AGENDA
 24 CHAIR TONKING: Does anybody have any
 25 changes to the agenda?

5

1 MEMBER SIMON: I didn't see anything on
 2 there about the update on the hiring of the head
 3 golf professional.

4 CHAIR TONKING: Yes. And thank you for
 5 bringing that up. HR Director Feore is about to
 6 introduce him to all of us right after we approve
 7 this agenda.

8 Does anyone have any other changes to the
 9 agenda?

10 Okay. The agenda is approved as is.

11 MATT: Chair Tonking, item B, public
 12 comment?

13 CHAIR TONKING: Yes. Sorry. Public
 14 comment.

15 B. INITIAL PUBLIC COMMENT

16 MR. DOBLER: This is Cliff Dobler, Incline
 17 Village.

18 In 2009, my son and I went to Egypt and
 19 explored the many monuments and studied the
 20 hieroglyphics. I'm going to tell you they were
 21 easier to understand than the (inaudible) found on
 22 the 14 pages of financial data of the golf courses.

23 I'm not -- that the recommendations for
 24 action to be given to the board would be a five-year
 25 financial comparison of the Championship and

6

1 Mountain Golf Course, there is no five-year
 2 comparison to have board packet. I have one if you
 3 want it.

4 Back to the 14 pages of the data and some
 5 choice things you should probably know. I assume
 6 the data is on a fiscal years basis. For easy
 7 reading, most people would have the headers on each
 8 and every page.

9 Now for the drama. Merchandise sales at
 10 the Champ was \$293,000, with expenses of \$117,000,
 11 for a positive of \$77,000 before allocations of
 12 overhead. The Mountain Course had sales of \$95,000
 13 with expenses of \$13,000. All is good on the
 14 western front.

15 Food and beverage is the killer. At the
 16 Champ, sales were \$483,000 with expenses of
 17 \$771,000, for a loss of \$288,000. What's
 18 remarkable, the sales and salaries and benefits
 19 alone were \$589,000, which exceeded all of the sales
 20 by over \$100,000. Hail to the food and beverage
 21 business.

22 On page 14 is the Mountain Course. On it,
 23 investment earnings show a loss of 28,000. How?
 24 The course has no interest earning investment so how
 25 could they have a loss? Lease income shows 26,000,

7

1 which is the cell tower on the premise. It has
 2 nothing to do with golf courses and should be in the
 3 general fund.

4 I feel real bad for the participants on
 5 this committee which has to put up with this slop.
 6 You probably have better things to do. Good luck.
 7 These are documents are worthless.

8 Thank you.

9 CHAIR TONKING: That closes out item D.
 10 Item C the consent calendar.

11 C. CONSENT CALENDAR

12 CHAIR TONKING: Does anyone have any
 13 changes to the agenda? The agenda is approved as
 14 is.

15 Erin, Director of HR, can you give us a
 16 quick introduction to Mr. Sands?

17 MS. FEORE: Yes. I'm happy to introduce
 18 to this team, we have found our candidate for the
 19 General Manager of Golf Operations.

20 As had all discussed many times over, we
 21 interviewed a handful of candidates and found Tim to
 22 have the background and experience we thought was
 23 best suited for this position.

24 Tim's been with us for a whopping
 25 four days, and he has already come up with some

8

1 phenomenal ideas and he is working very closely with
 2 staff to kind of get their wish list together to
 3 propose some improvements and changes. Really, he's
 4 getting his feet underneath him at this point. I'm
 5 super excited as to the value he's going to bring to
 6 an already incredible team.

7 And I also want to take just a brief
 8 moment to again thank Jeff Clouthier, Rob Bruce,
 9 Greg Merritt. You guys have held down the fort when
 10 there was barely a fort to hold down. We can't
 11 thank you -- and this is very, very sincere from me,
 12 from Mike Bandelin, from Bobby Magee, we can't thank
 13 you enough for everything you did. I know you
 14 reached out so many times asking for assistance, and
 15 I was as clueless as I could be in finding
 16 documentation. You took the initiative to get out
 17 there and get what you needed to work with the golf
 18 committee chair and the rest of the team.

19 I will stop schmoozing all over Rob and
 20 Jeff and Greg. Just, again, thank you on behalf of
 21 the District. You did us a solid. Thank you so
 22 much.

23 Then, Tim, I'd love have you introduce
 24 yourself to the team. Maybe talk about your
 25 background. I know everybody's probably -- if you

9

1 haven't had chance to talk the Tim, I know that you
2 will.

3 MR. SANDS: As you said, day three,
4 rolling fast, and taking as many notes. It's been
5 good so far.

6 Little bit about myself, almost 20 years
7 in the golf industry. I've managed, full time, two
8 different clubs over the past ten years. I've had a
9 little bit more of a financial structure to my life
10 in the business rather than just teaching lessons
11 and playing golf, so the opportunity that arose up
12 here just really was something that I couldn't pass
13 on trying to go for, and very fortunate and happy to
14 be here. It's a beautiful place, beautiful
15 property.

16 I've played the golf courses, I've skied
17 the resort, so I know why all the trustee members,
18 committee members really value and love this place.

19 I'm excited to see a little less snow so I
20 can go see the golf course, but Diamond Peak is
21 still rolling hot, so we gotta make sure those folks
22 are happy.

23 I've just been meeting the team over the
24 past few days, getting everything set up, going
25 through as many documents as possible. I got sent

10

1 over Ordinance 7, so I'm familiarizing myself with
2 that because I know that is kind of a hot topic of
3 discussion.

4 I'm just trying to soak in as much as I
5 can. Feel free -- I'm getting my phone and I got my
6 email going so I'll make sure everybody gets that
7 contact information. Send me any questions or give
8 me a call.

9 Over the next few weeks, Rob and I have
10 been talking about when we're going to set up
11 meetings so we can kind of have formal introductions
12 before the season really gets going.

13 CHAIR TONKING: Thank you so much. It's a
14 pleasure to meet you virtually, and I'm excited to
15 meet you in person.

16 I also want to thank Rob and Greg and Jeff
17 for all the work that they have done. And we're
18 excited for the new addition to the team. Thank you
19 for joining your first Golf Advisory Committee. I
20 hope you'll have some time to meet each member of
21 the committee at some point as well.

22 MS. FEORE: Real quick, I wanted to let
23 everybody know that he will be occupying the former
24 director of golf's office. I just want to make sure
25 you know where to find him, he can't hide, there's

11

1 no anonymity here. He's out there, he's available
2 for you, so you know where the find him and Rob and
3 Greg and Jeff.

4 I'll jump off of your meeting. Thank you,
5 guys, for letting me introduce this and being a part
6 of this opportunity.

7 MEMBER SWENSON: Can we talk to Tim at
8 all?

9 CHAIR TONKING: Great question. Let me
10 ask Anne. Is that allowed?

11 MS. BRANHAM: I would say since this is
12 not an item specifically on, would it be okay if you
13 reach out directly after the meeting? I understand,
14 but this was not an item specifically on for
15 discussion today.

16 If you could reach out to him
17 independently afterwards, and then maybe bring back
18 the topic of that discussion at the next meeting.

19 MEMBER SWENSON: Yeah. I'm a little
20 worried because we're being asked to review this
21 financial information that Cliff just dumped all
22 over. I had my own troubles in reading it and
23 understanding it.

24 On top of that, he's the new hire. On top
25 of that, the first thing he said is that he's got

12

1 experience in the financials.

2 So before you read Ordinance 7, I'd get
3 more in depth with the financials because that's
4 what we're being hit upon or being asked to come up
5 with almost grasping at straws for the information
6 that we really need. If you could, from your
7 experience, lay any insights or maybe we'll have a
8 special meeting next week or something, where you
9 could talk about your views after being able to
10 review the information.

11 And I'm sorry I'm going on, but I find it
12 fantastic that you're here, and it's great. And
13 it's great that you're ready to roll because we're
14 basically being asked to make some decisions with
15 lack of, I think, some discreet knowledge. We'd
16 love to hear from you after you have been able to
17 review this information or give some insight or even
18 understand it based upon your experiences.

19 Also I would be interested -- well, we
20 will have to put you on the agenda for next time.

21 CHAIR TONKING: We have a meeting next
22 week, Harry, as a reminder, next Thursday.

23 MS. BRANHAM: Just to clarify, if there is
24 anything that Tim wants to jump in when we get into
25 the discussion item of what has been agendized, he

13

1 should feel welcome to do that.

2 To the extent that you have anything that

3 you would like to add while we're talking about the

4 reports that are agendized, that is totally fine. I

5 just didn't want the conversation to diverge from

6 that.

7 CHAIR TONKING: Harry, all those questions

8 you have around the financials and any questions you

9 want to talk about that are related to financials,

10 utilization, any of that kind of thing, a hundred

11 percent you can ask him those when we open up that

12 agenda item. That's absolutely fine.

13 It's more like we have to agendize it.

14 Also if you're going on start asking off-base

15 questions that aren't exactly around the operations

16 or the financials that we'd have to notice it.

17 That's all.

18 Yes, anything around financials and that

19 kind of stuff, feel free to ask him about his

20 experience and stuff in that area.

21 D. CONSENT CALENDAR

22 CHAIR TONKING: We have nothing on the

23 consent calendar. That moves us to item E.

24 E. GENERAL BUSINESS

25 E 1. Golf Data

14

1 CHAIR TONKING: Subject: Review and

2 discuss golf data regarding utilization of the

3 District courses, the play mix, local course

4 pricing, and a five-year financial comparison of the

5 Championship and Mountain Course. Provide input and

6 recommendations to be provided to the Board of

7 Trustees regarding the golf data and utilization of

8 the District courses.

9 This is exactly what we talked about last

10 week. It's just continuing that conversation. We

11 added a few more financial documents, and I

12 understand that there's some confusion in them. I

13 have Mr. Cripps here to speak through that and to

14 walk through some ways that we can discuss. I have

15 my own qualms as well.

16 We'll go through that, and then whatever

17 else we need to really make a recommendation,

18 hopefully, at the next meeting. Otherwise, we'll

19 have to schedule a special one. But hopefully at

20 the next meeting we can get there. If not, we can

21 keep adding. That is not a big deal.

22 I will open the floor to Mr. Cripps. He

23 provided some documentation. It's very similar to

24 the presentation that he gave last week with some

25 additional information in Excel format that you all

15

1 requested.

2 Is there anybody who would like to open

3 the floor and begin any questions or how would we

4 like to proceed?

5 MEMBER SWENSON: I'll open the floor with

6 the first question.

7 You highlighted a line in blue that -- and

8 I'm looking -- is just very confusing to me, and

9 maybe that's why it's highlighted. It says "golf

10 Champion food and beverage."

11 What does that line mean? Because the

12 budget, even the revised budget, don't seem to be

13 anywhere close to actuals so either it wasn't

14 accounted for as a budget item previously or maybe

15 just food costs were accounted for as budget items.

16 I'm just wondering if you could lay some

17 insight on that one.

18 MR. CRIPPS: Absolutely. Specifically,

19 the blue one that's highlighted there, there's

20 actually going to be two of them, and that's to

21 indicate where we have the organization code that

22 specifically distinguishes the food and beverage

23 components of either the Champion Golf or Mountain

24 Golf. And so that's why I highlighted them in blue

25 so we could easily identify them in the sheet here.

16

1 And what those numbers really are are the

2 net effect of the budgeted revenues, the budgeted

3 expenditures. And then in your third column there,

4 those are the actuals in the year -- what this is is

5 a year-to-date report as of March 1st when this was

6 ran so we could get it on the agenda. And so those

7 are your net effects.

8 Above that, what you'll see is you'll see

9 the E total, and the "E" indicates an expenditure,

10 so that's your expenditure budget for that org code,

11 so for Champion food and beverage.

12 If you go above that, you'll see an R

13 total, and with revenues, they're booked as a

14 negative so that's why you see them as a negative

15 component, however, your net effect being the

16 negative number is -- you would think of it as

17 positive revenues over expenditures.

18 MEMBER SIMON: I think we should also

19 point out that the budget is for a -- this is the 12

20 month numbers on this sheet. This is not prorated.

21 This is full year.

22 MR. CRIPPS: Correct. The budgeted

23 numbers of the full year, your third column there,

24 that's as of the March 1st, the actuals as of March

25 1st.

17

1 MEMBER RICCITELLI: I basically had the
 2 same questions that they've been asking. Those
 3 financials went from very high level to so granular,
 4 there's like 20 different departments numbers in
 5 there. I don't know what all those entity codes
 6 would represent, so I don't even know how to
 7 interpret what's in there.

8 MEMBER SIMON: Do you think we should
 9 really even get hung up on that?

10 MEMBER RICCITELLI: Probably not. It
 11 probably doesn't matter.

12 MEMBER SIMON: I have all the same
 13 questions. And I'm kind of -- I kind of feel like
 14 Cliff Dobler.

15 But I can see there's a few things on here
 16 that are relevant. We know that every revenue
 17 category is way under budget, and I know there's
 18 three months left. We can see that we're going to
 19 be short in every possible category. There's no way
 20 that we're going to be able to make up to hit
 21 budget.

22 But I don't even know what that means
 23 because I don't even know how the budget was set.

24 MEMBER RICCITELLI: Yeah. Here's a
 25 suggestion that I thought of. If we were to get a

18

1 proposal from somebody that could manage the golf
 2 course -- I'm not saying that we should outsource
 3 it, but at least somebody could come in and say:
 4 Here's how much we would charge you annually to
 5 outsource the management of the golf course.

6 And that would give us a benchmark as to
 7 what it might cost from a third party, and that
 8 might also satisfy those residents that feel that
 9 there's some kind of waste or something going on
 10 that I don't think that we'll ever be able to
 11 determine from the data that we have.

12 CHAIR TONKING: Do you have organizations
 13 in mind that you would like?

14 MEMBER RICCITELLI: No, I don't. I know
 15 we did once before, but I don't have any specifics.

16 MEMBER SIMON: What would we do with that
 17 data?

18 MEMBER RICCITELLI: Well, I mean, if
 19 it's -- I forget what the number is, I don't have
 20 the spreadsheet in front of me, but if it's 2
 21 million to run the golf course ourselves and some
 22 third-party management company can run it for
 23 one million or three million, then it gives us a
 24 benchmark as to how much it costs to run a golf
 25 course without getting down into all this minutia.

19

1 Because then you'd have to go back and figure out
 2 what all those allocations are that are allocated
 3 from other parts of IVGID to the golf course and
 4 then put those back into other parts of IVGID.

5 I don't personally think that the expense
 6 of running the golf course is some astronomical
 7 number that the taxpayers should be all freaked out
 8 about. That's just my opinion. But I don't think
 9 this accounting data helps us determine that, and
 10 maybe an outsourced bid might give us a benchmark
 11 from a third party as to what it costs to run two
 12 golf courses in total.

13 Because you got the other issues of the
 14 guys working at Diamond Peak in the winter, they
 15 work on the golf course in the summer, all these
 16 allocations that are on these financial statements,
 17 that that would be higher for other departments if
 18 the golf revenue wasn't also subsidizing those
 19 common accounting or HR or other allocations that
 20 seem to be in there.

21 I'm not suggesting we should do it. I'm
 22 just trying to figure out a way to benchmark that
 23 number.

24 MEMBER SIMON: Have you ever seen the
 25 financial statements that are published in the

20

1 financial transparency District financial
 2 statements?

3 MEMBER RICCITELLI: Yeah.

4 MEMBER SIMON: So, I'm looking at that,
 5 and I would recommend making some changes to that
 6 that would get us part way to having -- or
 7 substantial way to having a financial statement that
 8 we could look at at least. I mean, this -- I
 9 wouldn't want to spend anymore time than the couple
 10 hours I've already spent poring through these --
 11 this 13 or 14 pages. I don't think we want to get
 12 into that kind of minutia.

13 CHAIR TONKING: I agree with you, Jay.
 14 Adam, at our board meeting, you spoke
 15 about how you were zero-based budgeting all of the
 16 departments; is that correct?

17 MR. CRIPPS: Every single one of them,
 18 yes.

19 CHAIR TONKING: Okay. And so you are
 20 going to be going through each of the line items we
 21 are seeing here and redoing them; is that correct?

22 MR. CRIPPS: With the departments, yes.
 23 Financial one with the departments. Of course, we
 24 do need the departments hands-on knowledge for a lot
 25 of this. However, we're with them as a support team

21

1 to make what we're looking at and help guide them
 2 through anything that they need.
 3 So it's with the departments that we're
 4 doing zero-based budgeting.
 5 CHAIR TONKING: I guess what I'm saying,
 6 and I think this is a common concern acrossed
 7 everybody is, A, this is a lot of detail that it's
 8 really hard to make heads or tails of what to do
 9 with it, and to see where some of your
 10 inefficiencies or backlog are.
 11 My experience when you do zero-based
 12 budgeting, that is what you will be addressing. Am
 13 I correct in that assumption?
 14 MR. CRIPPS: Components of it do address
 15 that just by nature, when you're reviewing
 16 historical information versus the upcoming
 17 information or your predictions for the
 18 upcoming year, what are your needs analysis, then by
 19 nature you're going to do that exact thing. That's
 20 a part of what we're doing with the departments
 21 right now as a component of it.
 22 But, I mean, to your point, though, there
 23 are a lot of lines, and so each one are being
 24 analyzed, each one has been gone through, each one
 25 has been assigned a budget number, but also based

22

1 off of some kind of logic behind it.
 2 So there is almost like a reset coming up,
 3 however, it doesn't help what we're looking at now.
 4 I am trying to still help with what we're looking at
 5 now and try to guide us through it as well.
 6 Forward looking, yes, definitely I would
 7 expect some cleanup. It's not going to say that
 8 we're going to reduce -- greatly reduce the number
 9 of objects at this time, meaning that they're still
 10 going to be a lot of information to kind of go
 11 through.
 12 But if I can help guide what components
 13 are we really looking at, that's kind of what I'm
 14 hoping to do.
 15 MEMBER RICCITELLI: Why are there 20-plus
 16 departments numbers or entity numbers laid out
 17 through that whole thing? It is broken down that
 18 granularly?
 19 MR. CRIPPS: Yeah. So, unfortunately, to
 20 the why itself -- and when the chart of accounts was
 21 built, whoever designed it did design it that
 22 granularly, yes.
 23 MEMBER RICCITELLI: Thanks for pulling
 24 that together. I'm sure it wasn't that easy.
 25 MR. CRIPPS: Absolutely. Not a problem.

23

1 Again, I know -- and the points I've
 2 heard, I understand them. It's a lot to look at and
 3 what does it mean and it's also what I'm trying to
 4 help facilitate some kind of guidance and get us to
 5 really, okay, what meaning can we get out of this if
 6 what I'm trying to help with.
 7 MEMBER RICCITELLI: Again, I'm still
 8 trying to figure out problem we're trying to solve
 9 here anyway. People think the golf course loses
 10 money? I don't know. If you look at this, maybe it
 11 does, maybe it doesn't, depending on allocations,
 12 the way the depreciation works. I'm not sure that
 13 that's even a problem to be solved.
 14 So, again, I still am not clear what the
 15 issue is. The golf course is in great shape. The
 16 guys do a great job keeping it up. I think you can
 17 get a tee time if you plan far enough ahead. The
 18 rates seem to be competitive, the course gets used,
 19 maybe could get used a little more.
 20 Again, I'm just still unclear on the
 21 problem.
 22 MEMBER SIMON: I think we're trying to
 23 create a problem by us trying to dig into this level
 24 of minutia.
 25 Adam, in the financial statements that go

24

1 out every month, there's a short P and L. Can you
 2 make changes to that if -- for example, can you
 3 break out the categories of services on that
 4 financial statement so people could see every month
 5 where we are for passes, admin? It's in the general
 6 ledger, so it should be able to transfer to here.
 7 MR. CRIPPS: I mean, there's kind of two
 8 answers to that.
 9 The one that's posted online, the format
 10 of it is very structured, but the data behind it, I
 11 believe has the information that you would be
 12 looking for. I would definitely have to take a
 13 look. As far as the one that's posted online,
 14 formatting-wise, it'll stay the way that it posts
 15 online.
 16 However, we'd still need to pull the data
 17 behind it, and I think the data sheets could, maybe
 18 more closely align with what you're asking for.
 19 MEMBER SIMON: Do you know how to reformat
 20 this financial statement? Can you change it, add
 21 more accounts?
 22 MR. CRIPPS: To the ones that are posted
 23 online?
 24 MEMBER SIMON: Yeah.
 25 MR. CRIPPS: Not that I'm aware of.

25

1 But where, yeah, to maybe help us get over
 2 the finish line, I think we're looking -- because we
 3 do pull the GL data behind it to support the
 4 numbers. I think the data sheets behind what gets
 5 posted will have what you're asking for.
 6 MEMBER SIMON: If I took this financial
 7 statement online, and I kind of reformatted it to
 8 what I think would be a more meaningful financial
 9 statement for us to look at, or for anybody to look
 10 at, I'm not talking about making a voluminous
 11 statement, I would just reformat this, and I could
 12 give you a pro forma of what I would look it to look
 13 like.
 14 If I did that, would you be able to see if
 15 you could do that?
 16 MR. CRIPPS: Well, because what will have
 17 to happen is that will be a District-wide type of
 18 change, so we would really need some kind of
 19 additional direction on that.
 20 What'll happen is changing it to one
 21 component of it would really need to go
 22 District-wide. Because we have several funds that
 23 are included on that statement, and so each fund is
 24 a component of the District, so we would need to
 25 then begin to reassess how each one of those gets

26

1 posted.
 2 CHAIR TONKING: Is there a way to recreate
 3 some of that data that is online in maybe a more
 4 user-friendly manner in which the team can kind of
 5 look at it? Maybe not our first ones and maybe not
 6 the ones were at, but maybe somewhere a little bit
 7 in between?
 8 MR. CRIPPS: That was kind of what I was
 9 trying to maybe get to. The data that we pull
 10 behind, we do pull GL data to get into those
 11 formats.
 12 And I'm trying to think if it -- I'm happy
 13 to share it, so I have no issue with that. What
 14 happens is it really kind of goes back into -- a
 15 lot of it is a lot of rolling up a lot of what kind
 16 of goes into a pivot table to get it to that kind of
 17 summarized level.
 18 It does go from a detailed report like
 19 this to a roll up of that type of level, so it's at
 20 what point is it that -- what's the sweet spot on
 21 that roll up?
 22 CHAIR TONKING: Adam, would you and Jay be
 23 willing to sit down on a call, and I can join too,
 24 and just look at that data and kind of find that
 25 middle ground? I think we've found both ends, and I

27

1 appreciate all the work that you've done on this,
 2 it's been a lot of ask and something that you're
 3 doing a ton of stuff already, but maybe 30 minutes
 4 to an hour to just look at that and see if we can
 5 pull that middle level, is that possible?
 6 MR. CRIPPS: It's possible, yeah. I think
 7 coordinating it through General Manager Magee would
 8 be appropriate.
 9 CHAIR TONKING: Yep. That's fine.
 10 MR. CRIPPS: Schedule it through him. I
 11 don't have -- I really -- yeah, I don't see an issue
 12 with that at all. Really kind of here's how we pull
 13 it, here's how it gets to that level, and then try
 14 to find what we're looking for.
 15 CHAIR TONKING: Would that be helpful or
 16 am I asking you to do something that you do not find
 17 beneficial?
 18 MEMBER SIMON: No. I think that this
 19 financial that is online is being pulled from chart
 20 of -- the same accounts of this 13 pages that we
 21 got. Is that true?
 22 MR. CRIPPS: A version of it, yes.
 23 MEMBER SIMON: Yeah. Okay.
 24 So I could set up the way I think it would
 25 be far more meaningful for anybody to look at, and I

28

1 don't think would be that complicated, but I can't
 2 speak to how that effects -- if you can only change
 3 one division and not all the other divisions. I
 4 don't know how the system works.
 5 But I'm happy to sit down and try and make
 6 this more meaningful.
 7 CHAIR TONKING: Yeah. And the one thing I
 8 do want to be very careful of when we are doing
 9 this, we need to make sure we're including all of
 10 the things. The last thing we want is to say the
 11 golf fund is doing great, and X, Y, and Z, if you
 12 exclude X, Y, or Z, so don't want those commentaries
 13 going around. But I think we're all on the same
 14 page on that. That's just my one thing I want to be
 15 careful of as we go forward.
 16 The other thing in this conversation I
 17 wanted to think a little bit about, and I've talked
 18 to General Manager Bobby Magee about this, and that
 19 is thinking about food and beverage, that's
 20 something for you all to think about a little bit
 21 more, about whether it should be its own fund and
 22 crossed all of it, or if it's beneficial in the
 23 golf. That's just another aspect that we'll talk a
 24 little bit more about, but you can see that in these
 25 financials as well.

29

1 **Do I have more questions on the**
 2 **financials?**
 3 MEMBER WILSON: I have a more basic
 4 question. I believe I know the answer, just to
 5 confirm.
 6 At last the meeting, we talked about the
 7 possibility of a period look at it that would be
 8 more aligned to the golf season. But I'm assuming
 9 this is still fiscal. And so when we say year to
 10 date 3/1, it is the fiscal year up to that point?
 11 MR. CRIPPS: This is fiscal year. And I
 12 would also like to maybe clarify a little bit. I
 13 did say that I did believe that we could pull by
 14 period, however, I can't set the beginning period
 15 within a fiscal year. I can set what end period I'm
 16 looking for.
 17 Being that golf is seasonal and we'd be
 18 looking at it from the different perspectives, I
 19 would need a different start period which I don't
 20 have the ability to do. I can do, like with this
 21 report here which is a year-to-date report, but the
 22 year to date is from the beginning of fiscal year to
 23 what period I enter in.
 24 MEMBER WILSON: Okay.
 25 MR. CRIPPS: But it does help -- it does

30

1 make it a little bit more difficult to split it up
 2 like that.
 3 MEMBER WILSON: Yeah, that makes complete
 4 sense.
 5 We did a comparison that was fiscal 2023
 6 through December 31st, side by side with fiscal '24
 7 through December 31st, and the difference of that is
 8 going to be your 12-month rolling. I could probably
 9 just send a note offline of what I'm thinking. I
 10 worked with the RP system, so I know some of the
 11 limitations you're having to face.
 12 MR. CRIPPS: If I'm understanding
 13 correctly, run fiscal '23 through December, which
 14 is, yes, I have a beginning period, and then I could
 15 end it at December. And then I run fiscal year '24,
 16 and that would take us from June to December. Those
 17 are metrics I can do, and I'm completely confident
 18 in that.
 19 MEMBER WILSON: That requires a little bit
 20 of math to then that out to the calendar year 2023,
 21 but I think that would get us there. So that
 22 confirms what we're looking at. Thank you for that.
 23 Then I guess the question still remains,
 24 because I go back to the comments around what are we
 25 trying to solve for. In my mind, the biggest things

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1 that we're trying to solve for at the moment is a
 2 recommendation around pricing for the summer for the
 3 coming season, and to look at where we are right
 4 now, which shows a \$414,000 loss, still doesn't
 5 include the expenses and revenue that will happen
 6 between now and the end of the fiscal year. And
 7 because it's seasonal, it's hard to really correlate
 8 that to say, yeah, let's just straight line this
 9 over the remaining months, that doesn't work, and so
 10 it's a little hard to look at that and say, well,
 11 here's a recommendation.
 12 I do appreciate you and Rob both putting
 13 together that recommendation of a four percent. And
 14 I don't know if it's coincidence or the way you went
 15 about it, but if we look at that \$414,000 loss, back
 16 out the food and beverage loss of \$268,000, that
 17 leaves us a shortfall of \$145,000, which four
 18 percent increase will get you there.
 19 But that's neither here nor there. I
 20 think, yeah, we of course want to have the right
 21 kind of information to make the recommendation, and
 22 I know we'll probably get to the recommended
 23 increase here in a minute, but I just want to make
 24 sure I understood what we were looking at.
 25 CHAIR TONKING: That makes sense.

32

1 MEMBER SWENSON: Wait a second. Todd, you
 2 just laid out a way that you came up with that four
 3 percent. Is that the way that Rob and Adam did it
 4 or did you -- I guess we'll get to that in a minute
 5 because I certainly want to know what's the basis of
 6 the four percent? It is just inflationary? A
 7 guess?
 8 Again, I'm not very comfortable with
 9 looking at these items, especially with that really
 10 big outlier there with the food and beverage. That
 11 would be very interesting to talk to.
 12 But I do want to reinforce what Bob said.
 13 What he's talking about is getting a should cost
 14 estimate. All government -- in my experience, I
 15 always needed a cost estimate to do any type of
 16 contract or others, and I always needed a should
 17 cost, my own independent estimate to do that. We're
 18 treating this simply as a: This is what it costs,
 19 this is what it costs historically if the data all
 20 holds together.
 21 But not having that, as Bob had suggested
 22 it should cost, makes it a little bit more
 23 difficult.
 24 I'd certainly agree with the assessment
 25 that that's a good piece of valuable data and maybe,

33

1 Jay, you can see it that way. But I'm not sure we
2 have any time to do that or ability to do that, but
3 it's something that I'd like to dig our way out of
4 the justification business based upon 14 pages of
5 data with not really a lot of understanding,
6 especially with that huge outlier. And if that
7 outlier is as true as it is, then there's something
8 substantially wrong with our should cost for the
9 food and beverage. It could be that we're giving
10 away food for free, we're throwing away too much,
11 we're not pricing it right.

12 And I just did some simple calculations,
13 we should be getting upwards of five to eight times
14 of your costs, your food cost items in actual value
15 to the food delivery item. That's what a standard
16 restaurant would be looking at, and we should be at
17 least somewhere close to that unless the food and
18 beverage is intended to be a major loss leader.

19 We looked at it without data, but there
20 was -- that means to me there's something really
21 wild in the budgeting that isn't accounted for or
22 even looked at as a business item for food and
23 beverage activities.

24 I hope I didn't make that too convoluted,
25 but simply stating that is a big outlier, and I have

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1 operation, but I know, and we did it as the Board
2 last year, we removed it. You've heard a lot of
3 conversation as well to talk about what do we want
4 golf to look like and then what do we need food and
5 beverage to look like.

6 I think Harry brings a very valid point
7 because it is hard talking about it with that large
8 loss in there as well.

9 So my question for Adam and the team is
10 what do we need to ensure that we can start to make
11 some thoughts of recommendations? I have the idea
12 from Bob about reaching out to somebody else and
13 what it would cost to just run something like this.
14 I'll meet with General Manager Magee and Mr. Sands
15 to talk about if that's a feasible option.

16 I know that Jay and I are going to sit
17 down with Adam and talk a little bit about some of
18 the financials and if there's a way to get it looked
19 in a certain area or a certain way.

20 I know that Todd did some
21 back-of-the-envelope four percent, and I know Harry
22 wanted to hear a little bit more about that. We can
23 also talk about that right now.

24 But I'm not sure what else we need that I
25 can help facilitate to ensure that we have that by

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1 no rationale for it.

2 CHAIR TONKING: I think that makes sense.
3 I guess my question is really for Adam. What kind
4 of data can we get that is beneficial? And I do
5 think we need to talk about it with food and
6 beverage removed in both ways. I do know, I met
7 with some food and beverage managers a couple of
8 weeks ago, and I do know that they have done a lot
9 of stuff to help better address their accounting of
10 these issues.

11 So, there's some issues, and we can have
12 them come speak to us. There was some issues around
13 when items were ordered, instead of it being
14 allocated across all the different areas, it was all
15 put to The Chateau, The Grille, and so that was a
16 huge supply issue so that's a huge expense that The
17 Grille was taking on, even though other parts of the
18 food and beverage areas were utilizing that stuff.

19 They fixed that. They did an inventory
20 count. They refixed the prices that were in there.
21 They've done a lot of work now that I think will
22 clean up some of those financials at least to help
23 address some of that loss.

24 But I do think we need to talk about it.
25 Yes, food and beverage is part of the golf

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1 our meeting next week.

2 With that note being said, everything has
3 to be published on Monday. I might not have all the
4 data, so I will publish an agenda, and as data
5 starts getting created and flowed in, we'll be
6 distributing it to you so that we're in compliance
7 with Open Meeting Law, as long as people know it
8 might be a last-minute review.

9 MEMBER WILSON: One more question on the
10 financials here and that's around the original, I
11 guess, revised. So not the original, the revised
12 budget, just so I understand. The bottom line here
13 says that we anticipated and planned for 5.7 million
14 in revenue on a year and 6.9 million in expenses for
15 a \$1.2 million loss. Am I reading that right? And
16 if so, what was the discussion or logic that went
17 into that loss number?

18 Because that's a big number. I'm looking
19 at the loss current year data of 414, and it's
20 nothing close to what we seem to have originally
21 budgeted.

22 MR. CRIPPS: As far as the budgeting
23 numbers that you were looking at, from a golf fund
24 perspective as a whole, that is correct, what you're
25 seeing. So what it was budgeted to do was a

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1 drawdown of fund balance of 1.2 million from a golf
 2 fund perspective. It's not identified by a singular
 3 course, but as a whole then, yes, that is correct.
 4 With regards to the thought process behind
 5 the drawdown of fund balance, that was done by prior
 6 director and prior finance director, so it's hard to
 7 really get into the details as to the thought
 8 processes as to the why and what really supported
 9 those numbers.
 10 Part of why we're going to the zero-based
 11 budget is to help -- would be Mr. Sands and myself
 12 now -- really to be able to answer those questions
 13 specifically with detail.
 14 CHAIR TONKING: Can you talk a little bit
 15 about how each of the -- and this is for everyone so
 16 that we're all on the same page -- funds all play
 17 into your community service fund and how that all
 18 kind of works a little bit, so everyone can kind of
 19 be up to speed on how we --
 20 MR. CRIPPS: Part of it, a little bit of
 21 that actually kind of points out here on these
 22 sheets. The very left-hand side, you'll see a 300,
 23 a whole column all the way down the pages, 300, and
 24 what that eludes to is that means it's a part of the
 25 community services fund.

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1 don't know if he's seen the financials, does these
 2 make any sense to you as somebody that was
 3 intimately involved with golf operations previously
 4 and particularly in the financial area?
 5 MR. SANDS: For myself, I have seen what
 6 we're looking at just briefly. The way it is laid
 7 out, it makes total sense to me on running golf
 8 courses.
 9 The thing that I'm going to have to try to
 10 get up to speed on is how that relates to other
 11 funds in the District and how they interact with
 12 each other. That's the thing that kind of has been
 13 going through my mind on, I think, to a few of the
 14 member's points about should we end up separating
 15 food and beverage from these two different budgets
 16 and G and Ls?
 17 So, I'm still not up to speed totally.
 18 Over the next week, I will definitely make this a
 19 priority and sit down with Adam and General Manager
 20 Magee so they can also get me up to speed with what
 21 they know.
 22 MEMBER SWENSON: In my experience with
 23 private clubs, food and beverage usually is the
 24 moneymaker for the golf club. And in our case, it's
 25 the money loser. Does that make any sense to you?

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1 Now, within that fund, you have components
 2 that break out and you're going to have golf as one,
 3 ski, the recreation admin, recreation programs are
 4 all components of the community services fund. So
 5 looking at golf specifically, then you'll go into
 6 your object and that's where you're going to see
 7 that 303 start to kick in. You'll see that is
 8 pretty common down the entire page, where the rest
 9 of the numbers are going to indicate that it's going
 10 to be a different one of the breakouts of the
 11 organization, but still remaining within the golf
 12 fund.
 13 And so if we isolate all of the components
 14 of just the golf fund, and that's why I highlighted
 15 those blue columns for you so I could identify the
 16 food and beverage on maybe more visual basis, I know
 17 that was in a way asked last time, and I was trying
 18 to facilitate that so we can more easily identify.
 19 What this whole sheet is is a component of
 20 the golf fund and what was budgeted for this
 21 fiscal year.
 22 CHAIR TONKING: Are any other questions
 23 about financials or things that you need other than
 24 what we've just discussed?
 25 MEMBER SWENSON: Since Tim's on board, I

40

1 I'm just trying to get a sense from you on
 2 these financials and your experience relative to
 3 your previous organizations. And also because a lot
 4 of us on board have been involved with other private
 5 clubs, and we've been confused since day one, mostly
 6 because of the plethora of data and less so about --
 7 because this is at a detail level and then previous
 8 stuff was even more of a detail level that doesn't
 9 help decision-making, it helps accounting. And
 10 we're spending enough time to turn this into
 11 decision-making data versus looking at it as an
 12 accountant has been very difficult for us. I've
 13 tried it, Jay's tried it. And Todd's mentioned, he
 14 came up with some theories where things come from,
 15 but we're guessing.
 16 And we're hoping you, with your
 17 experience, can quickly sort through a lot of this.
 18 It's been very -- I'll go back to what Bob said
 19 earlier, we're not sure what problem is we're trying
 20 to solve and if it is a problem, and if it is a
 21 problem, we're not sure how to get to the root cause
 22 or causes of that problem.
 23 And so we're looking forward to you
 24 digging in. You can throw Ordinance 7 out, you can
 25 read about the beaches later. As long as you got

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1 your card to go on, you're good to go.

2 This is pretty important, especially

3 because the Board -- the reason I think we've been

4 asked to review this data and come up with costing

5 recommendation is because the Board's doing their

6 budget super bowl or whatever you guys call it, that

7 then sets the budget for the next year.

8 And right now, I'm of the view that the

9 problem is not in collecting money; the problem is

10 possibly in disbursing it or costing -- having -- I

11 did a fairly deep dive in the food and beverage when

12 Jay and I came up with some recommendations, because

13 I compared it with -- I'm also a partner in Riva

14 Grille down in the South Bay, and that data, line

15 item per line item, doesn't very well match, and

16 they don't have -- they have the expense of having

17 to rent the place, whereas there is no rental item

18 here, and our costs per meal are much higher than

19 their costs per meal.

20 Now, part of that is -- not much higher

21 than their costs. Part of that is the valuation of

22 how much they charge. They charge a lot. They

23 charge a lot to cover their food costs. Like I

24 said, five to eight times is the level to be able to

25 pay the staff, pay the operations, pay the heating,

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1 pay the rents, and all that type of thing.

2 I encourage you to jump into that as soon

3 as you can and throw other things away.

4 MEMBER RICCITELLI: Quick statement. So,

5 from a pricing perspective, if you compare the

6 greens fees, the cost of a hamburger, a hot dog, and

7 a beer to other competing venues, then you know that

8 the prices are either in line or out of line. I

9 know we've done that from a fee perspective for the

10 golf. I've eaten at the restaurant. I don't find

11 it to be half the price of every place else.

12 But you have to have a price that is

13 competitive, and it seems like we're pretty close to

14 getting that figured out. So then it's either an

15 accounting problem or a cost problem that you can't

16 make money. Because if your prices are competitive,

17 you can't raise the price of a hot dog to \$32

18 because the cost of running The Chateau is too high.

19 So I think if we settle at the prices are

20 competitive with other similar venues, both food and

21 golf, then the rest of it is either accounting is in

22 the wrong place or we have too many waiters or too

23 many people cutting the grass or whatever the cost

24 is of that.

25 CHAIR TONKING: That's a fair analysis on

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1 the situation.

2 I know Mike Bandelin and I have both

3 spoken with food and beverage, and they're working

4 on that kind of look. That is something that,

5 especially as a board member, I see as a valid

6 concern, and I think it's a valid concern too of

7 this committee, what's going on over there at food

8 and beverage as well.

9 What else do people need, if anything?

10 Jay, I'm going to send an email to set up a time,

11 hopefully, on Monday.

12 MEMBER SWENSON: One other thing, and this

13 actually -- I want to give a shout-out to Rob with

14 his generation of the data in our previous meeting,

15 the details of who is using it, how much is it that

16 each player, each type of player, and that type of

17 thing. I found that very interesting and

18 informative because it was much different than the

19 gross number that the previous director of golf had

20 provided.

21 And since Rob did the detailed, and I

22 really want to give a shout-out to him, at that

23 level, Tim, I think you could find that also very

24 interesting because I think one of the things we can

25 improve on is moving up to that 80 to 85 percent

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1 utilization from the 75 to 80 that we're currently

2 at. And that by itself probably will significantly

3 increase the amount of money we make especially if

4 the money that is made by the golf organization.

5 That's why I still want to see more effort in that

6 area, increasing the utilization or ensuring that

7 all tee times are full.

8 CHAIR TONKING: That's a good point. I

9 don't know if you want to think about some wording

10 of a recommendation that you have utilization, but I

11 think that would be super helpful as something for

12 us to use at our next meeting to move forward with

13 as recommendations.

14 If you can think through that, that would

15 be wonderful.

16 MEMBER SWENSON: I missed what you said.

17 CHAIR TONKING: If you could give us some

18 information, a recommendation you had around

19 utilization, you said you wanted to see it increase,

20 what recommendation you would want to give.

21 MEMBER SWENSON: I'd like to see us at at

22 least 85 percent through the season.

23 CHAIR TONKING: Perfect.

24 MEMBER SWENSON: And I think it's doable.

25 CHAIR TONKING: What I would recommend is

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1 just what your recommendation is. And I'm going to
 2 have Heidi put in our agenda item recommendations
 3 for consideration. I think that's a good area, that
 4 could be one.

5 And if anyone else has recommendations for
 6 considerations that come up, please send them to
 7 Heidi and myself to get on the agenda.

8 MEMBER SWENSON: Then I also had some
 9 other recommendations because I still have the
 10 breakout of what the plan passes are. Jay and I had
 11 come up with the recommendation of possibly using --
 12 to increase utilization of food and beverage, to
 13 utilize something where the All You Can Play Pass
 14 for \$400 more you get \$800 of food credit in The
 15 Grille, such that you will then, effectively, draw
 16 in a lot more customers on top of that.

17 There were several other recommendations
 18 that we made that I thought made some sense. And
 19 Mike Bandelin said he had shared it with the staff.
 20 I don't know if we ever put it to bed.

21 CHAIR TONKING: It's been shared with
 22 staff. That's a great follow-up question. That
 23 food and beverage memo, they also watched the
 24 meeting, I had a phone call with them, and we spoke.
 25 And so what I'm hoping is not at this

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1 meeting but the meeting at the end, once we've kind
 2 of talked to Mr. Magee more about what food and
 3 beverage is kind of going to look like as a board, I
 4 was going to have them provide some of their edits
 5 to it and then have them attend that meeting and we
 6 can all discuss and approve the document as a whole.

7 That is a placeholder, so that will be at
 8 that meeting at the end.

9 MEMBER SIMON: Are there gift certificates
 10 now being sold in the food and beverage area?

11 CHAIR TONKING: I don't know the answer to
 12 that question. Let me get it for you.

13 MEMBER SIMON: There has to be a system.
 14 If you're going to do this, there's gotta be a
 15 system to be able to have gift cards and work off
 16 the gift card. And if that doesn't exist, we have
 17 to go to plan B.

18 CHAIR TONKING: We have gift cards that
 19 you can use in the pro shop and stuff, so my guess
 20 is you can utilize with the same software.

21 MR. BRUCE: The Vermont system that we use
 22 for the golf shop, that's where we sell the gift
 23 cards through, so our gift cards cannot be used
 24 through the RTC system that's with food and
 25 beverage.

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1 I don't know if RTC has gift cards through
 2 the food and beverage currently. But the golf
 3 courses only use for the Vermont system.

4 CHAIR TONKING: Let me talk to Mike Gove
 5 about that and see if there's something he can do
 6 around there.

7 Anything else?

8 I think I have a good list. Jay and Adam,
 9 I will reach out Bobby. Jay, if you could send me
 10 some times you have available on Monday, we'll find
 11 a time to set up a call. We'll try to get some
 12 different financials.

13 I know that Todd mentioned he was going to
 14 run a few analytics on the utilization sheet, so if
 15 have any of those, Todd, as soon as you get them,
 16 please give those to us. We'll discuss that.

17 I will also have an agenda item where we
 18 can ask Mr. Sands some questions. He will be able
 19 to do that. I don't want to miss that opportunity.
 20 Then I think we will have some more data.

21 And then if anyone has recommendations
 22 they would like placed in possible recommendations,
 23 please send those to me. That would be great.

24 Then I will also talk to GM Magee about
 25 what it would look like to get a cost of an outside,

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1 if that's something we can do.

2 That's kind of where we are. Anything
 3 else I'm missing for the next meeting next week?

4 MEMBER SIMON: Are we going to talk about,
 5 Rob, the four percent or not?

6 CHAIR TONKING: Yeah, we can talk about
 7 that four percent. We can move on to that too.

8 MEMBER SIMON: Maybe Rob can walk us
 9 through what his thinking was in the pour percent.

10 MR. BRUCE: Yeah, Jay. I pretty easily
 11 just looked at the inflation rate for 2023, and it's
 12 four percent so I just went four percent. Didn't
 13 want too much larger since there was such a large
 14 jump from '22 to '23.

15 So I just did four percent across the
 16 board just according to inflation rate.

17 MEMBER SIMON: Did Darren leave behind
 18 what he said he was going to do, which was what he
 19 would have suggested for next year? Is that in line
 20 with what he said?

21 MR. BRUCE: I don't personally have
 22 anything that he suggested for the '24 rates. That
 23 was totally up to me, what my decision was.

24 MEMBER SIMON: The rates of other golf
 25 courses, I'm still not totally sure if those are

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1 2024. I know Edgewood is because it's clear on
2 their website. It's not clear to me at all that Old
3 Greenwood and Gray's are set or published.
4 MR. BRUCE: Look on the website. It
5 appeared to me it was 2024, but I do agree it did
6 say "2024" on the sheet. But being that it was
7 after January 1, my assumption was is that it was
8 2024 rates.
9 CHAIR TONKING: Questions on that?
10 MEMBER SWENSON: I don't know if I should
11 do it here or just add it to the recommendations.
12 I think one of the recommendations is to
13 bring back the couple's pass, because I think that
14 actually is a moneymaker for us, if we price it
15 right. And so pulling that in here.
16 I also think that the guest rates are a
17 little high. I talked to a lot of people, and you
18 look at the year over year, we had a lot less guests
19 last year. Rob, correct me if I'm wrong, but a lot
20 less guests. And when I talked to members of our
21 club and asked them, a lot of them said, well, it
22 was just that the rates just got too high and they
23 could play similar courses for less.
24 So I would have thought that we might want
25 to consider, not a lot, but reducing the actual

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1 would recommend lowering, then what amount on top of
2 it. And it was \$50, I have that in my notes.
3 MEMBER SIMON: Are you talking about \$50
4 if somebody has All You Can Play to play on the
5 weekend?
6 MEMBER SWENSON: No. Play in the morning
7 on Saturday. Play in the mornings because the All
8 You Can Play is limited, has been a limited --
9 MEMBER SIMON: I don't know where the \$50
10 came from. We talked about a cart fee.
11 CHAIR TONKING: I have \$50 written down as
12 the two -- and maybe it was the two \$25 cart fees.
13 I can also speak to Darren too and confirm that.
14 MEMBER SIMON: I think it was \$25 cart
15 fee.
16 CHAIR TONKING: I'll confirm.
17 MEMBER SIMON: I have a question for Rob
18 about non-picture passes, outside play. It that
19 limited by the amount of outside play you sell, is
20 it limited by demand, or is it limited by the supply
21 of tee times available to sell?
22 MR. BRUCE: As far as limited as far as
23 how many non-residents can play?
24 MEMBER SIMON: Yeah. If I said try and
25 sell to as many non-residents as possible, including

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1 guest rates to increase that number of players.
2 And I think there was one recommendation
3 that Darren had said, which was have the -- even
4 though it's restricted, the All You Can Play
5 restricted limited, All You Can Play limited with a
6 \$50 -- if you want to play in the morning, extra \$50
7 if you want to play in the morning, or some value on
8 the week. Though, I've talked to a lot of people
9 that actually utilized the All You Can Play weekend
10 p.m., and their experiences, they thought was going
11 to be horrible, but they turned out to be better
12 because it's full in the morning, a lot slower, and
13 they were playing in the afternoon and appeared to
14 have quicker rounds. It wasn't as disastrous as
15 they originally thought.
16 But that's an idea of, again, making some
17 money out of that also. The couple's pass, which I
18 think should be one and a half times the normal All
19 You Can Play limited, the guest fees, maybe reduce
20 it by ten percent or something so people could see
21 that so we can draw back more of the guest pricing
22 that we got, and then -- I'll write them up for you.
23 CHAIR TONKING: That would be great. And
24 when you do write them up, can you write the
25 specifics? The percentage, what percentage you

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1 groups of guys or gals, whatever, is there a huge
2 supply of that or are we already capturing the
3 supply of that?
4 MR. BRUCE: I feel like we've gotten most
5 of what we have, historically at least. If you look
6 on the spreadsheet I showed, we were 68 to 32, 68
7 residents to 32 non-residents. And if you look back
8 20 years, I guarantee it's 65/35, really close to
9 those numbers, for historically purposes, that's
10 what it's always been.
11 So if you were to look, let's say you want
12 me to sell more tournaments, I don't know if I could
13 do that without having to do the legwork with what
14 we used to do, actually going out to the casinos,
15 making those phone calls, getting those groups from
16 the casinos, Reno, Carson, and south shore.
17 Even then when we did sell those in the
18 past, it still seems like those numbers are always
19 around 65 to 35, just kind of the magic number.
20 MEMBER SIMON: So when people call in from
21 the outside play, are you ever having to turn them
22 away?
23 MR. BRUCE: Yes. But also with residents
24 as well. It depends on what day you're looking for
25 and what tee time you're looking for. If you call

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1 us a week out and say you want a tee time at ten
2 o'clock on a Saturday --
3 MEMBER SIMON: I'm talking about who are
4 planning like a month or more in advance.
5 MR. BRUCE: Sure. Now, if we had our tee
6 sheet open right now, I could be making tee times
7 for non-residents who have been calling asking for
8 tee times, but our tee sheet is not open until we
9 get the rate structure set.
10 MEMBER SIMON: Is that a big problem?
11 MR. BRUCE: I believe that we should have
12 our rate structure set prior to now at least. I'm
13 still saying January 1 would be great to have our
14 prices so once we hit the new year, we can start
15 making tee times.
16 MEMBER SIMON: Because I personally feel
17 like we're holding you up.
18 MR. BRUCE: Yeah, without having our rate
19 structure, it's hard to sell tournaments or even
20 sell green fees. And I can't open my tee sheet
21 until I have those rate structures down.
22 CHAIR TONKING: That's the one problem
23 with the way the budget cycle works. Our budget
24 cycle is now because our budget is due at the end of
25 May, May 15th, for the next fiscal year, and so it

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1 well.
2 MEMBER SIMON: You're talking about the
3 delay of announcing?
4 CHAIR TONKING: Yeah, the delay of our
5 pricing because of the way that we do our budget
6 process.
7 MEMBER SIMON: Yeah, I think it irritated
8 a lot of people and drove a lot of people away.
9 CHAIR TONKING: Yeah, I think that is
10 probably very accurate.
11 MEMBER SIMON: Let's be honest. I think
12 we ought to set the rates next week.
13 CHAIR TONKING: That sounds like a great
14 plan, and that was on my agenda. If we're able to
15 do that, I will be very impressed with all of us and
16 very thankful.
17 And in that, we will also give then --
18 because we will have a board meeting -- we're not
19 going to have a board meeting until April 10th
20 because there's a community forum instead of a board
21 meeting. But on that April 10th meeting, I would
22 like somebody to present the recommendations, and so
23 we can have that as an agenda item.
24 MEMBER SIMON: That's really dragging it
25 out.

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1 always encroaches into the beginning of the golf
2 season.
3 That's something that we should probably
4 work with with Adam and Bobby to come up with some
5 maybe better ways in the future to do our budgeting.
6 But that is the issue that comes with our budget
7 cycle.
8 MEMBER WILSON: It sounds like what you
9 just said, it could be separated out so that we
10 could target a January 1 recommendation, even though
11 the budget, later discussion would still follow.
12 CHAIR TONKING: Yes, we can work on
13 something like that. Bobby was unable to attend
14 this meeting, but I will relay that information on
15 to him as well for him and his team to come up with
16 the best way to address that budget decision.
17 MEMBER WILSON: It's hard to calculate
18 what percentage of utilization might be affected by
19 that, but it seems like it has to be more than zero.
20 CHAIR TONKING: I think you're probably
21 right. It is definitely more zero.
22 I think also, I know last year it
23 definitely deterred a lot of people as well. It is
24 something that is at least at the forefront of my
25 mind, and I think the Board is also aware of it as

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1 CHAIR TONKING: I know. I can talk to the
2 Chair again. We have that meeting on the 27th that
3 was decided to be a town hall meeting, and they seem
4 to -- maybe there's a way to push a special meeting
5 to get some of this stuff done, because I do think
6 we're very close in the budget cycle. I will speak
7 to the Chair.
8 MEMBER SIMON: Do you think we should just
9 tell -- I mean, that would push Rob out another over
10 a month. If it were me, if it were my business and
11 if it were me, I would say sell to the outside
12 groups at the existing pricing for now. That's what
13 I would do.
14 MEMBER SWENSON: I was going to suggest
15 the same thing. When I look at the comparison data
16 that Rob provided before, we're a little high.
17 So maybe there's a board recommendation
18 Michaela could take forward from us to say to help
19 him get his outside groups processed in -- unless
20 you think, Rob, we're wrong on this -- that we price
21 the outside group tee times or groupings at the
22 same, what they were last year. Again, I think they
23 were a little bit high, but, again, maybe Todd could
24 figure out the elasticity of it from year to year
25 because I thought we had a little bit less outside

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1 individual play in the data, but certainly at the
 2 price, I felt, was kind of large last year.
 3 But if people are willing to pay that, but
 4 I think we're at the edge of a price elasticity
 5 issue, and so if we maintain that for this year --
 6 MEMBER SIMON: I doubt we're going to --
 7 or the Board's going to approve a decrease in the
 8 price.
 9 Rob, if the price today is 240 or whatever
 10 it is, and it turns out to be 265, is that a problem
 11 for you and later on when they come to pay?
 12 MATT: Committee, just a quick note. We
 13 do have a hard cutoff in ten minutes. I know that's
 14 not ideal with overlap, but just put that on your
 15 radar.
 16 CHAIR TONKING: I was informed by GM Magee
 17 that I was allowed to run a little longer if need be
 18 because this was scheduled first.
 19 MATT: Okay. That's not what I -- I'm not
 20 going to argue that. All I know is that I have an
 21 Audit Committee scheduled for 4:25.
 22 CHAIR TONKING: Okay. We'll wrap up soon.
 23 MR. BRUCE: Real quick, obviously I have
 24 to do something for the 36 groups that I've already
 25 set up for the season. I pretty much just went with

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1 the four percent of what we have this year, assuming
 2 it's going to be close to what we're going to have
 3 next year, so I at least have quoted a price to them
 4 which I think is going to be very close to what
 5 we're going to be going to anyway.
 6 CHAIR TONKING: So then what I can do if
 7 the same problem exists, we don't another board
 8 meeting until the 10th, we have one next week but
 9 the agenda's already been posted so I can't put this
 10 on the agenda, unfortunately. But I can speak to
 11 the Chair about the possibility of having a special
 12 meeting because I think there's other stuff that
 13 needs to get addressed as well.
 14 And so my hope is we can get this, at
 15 least that proposal, on there for sure, but if we're
 16 able to have it the week of the 25th, the special
 17 meeting, then I could possibly then have our whole
 18 recommendations as a whole so we would get moving
 19 forward.
 20 And I will talk to Bobby about some
 21 direction he can give Mr. Sands and Mr. Bruce about
 22 what they can do when quoting prices. I think
 23 that's a very big mix.
 24 Is there anything else?
 25 Okay. That closes item E 1.

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1 F. LONG RANGE CALENDAR
 2 CHAIR TONKING: I have notes for all the
 3 information I need for our meeting next week, so
 4 we'll get there and we'll be able to make
 5 recommendations. Again, any recommendations people
 6 have, please send them to Heidi with the wording
 7 that you're thinking, and we can have that all put
 8 together.
 9 Then that opens the last part.
 10 G. FINAL PUBLIC COMMENTS
 11 MR. DOBLER: Cliff Dobler.
 12 Welcome aboard, Timothy. If you need any
 13 help, I owned a couple of golf courses that were
 14 very successful.
 15 Jay, good idea. I guess Michaela and this
 16 other guy, Cripps, or whatever his name is, Adam,
 17 they probably never taken the general ledger and
 18 turned it into a report. Okay? We all do that over
 19 the years, we take general ledgers and we make a
 20 report that actually means something.
 21 So I would highly suggest -- you know, I
 22 know for a fact that truly in American Golf they
 23 manage about 1,500 golf courses, and their reports
 24 are identical for all of their golf courses that
 25 they manage. Yet we try to make this special

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1 because we're unique, we're unique, so have to do
 2 something a little different. Where the reality is
 3 to make this such a scrambled up mess that nobody
 4 knows about and we'll talk about four percent
 5 increases in rates when you've missed the budget now
 6 by 800 grand and nobody will even look at the
 7 expenses because it's so scrambled up.
 8 I would highly recommend that maybe you
 9 work with Timothy if he has the financial data
 10 because this other guy, Adam, he's just a
 11 bookkeeper, and that's all he's got.
 12 Now lastly, I don't know if you guys
 13 realize that that 414 at the bottom, that doesn't
 14 include the central service cost allocations which
 15 are 450 grand. And central service cost allocations
 16 will be brought in when they do a journal entry,
 17 because they haven't done it yet, and it will be
 18 more because of the fact that the general ledger is
 19 under water and they're going to have to charge the
 20 golf courses more money. Okay? At the end of the
 21 day, you will lose a million dollars. Okay?
 22 And if we're thinking about -- if anybody
 23 thinks that our food and beverage operations remain
 24 open and managed by the District when you're losing
 25 a half a million bucks a year, maybe \$400,000, you

1 got to get out of the business. It's gotta be
2 outsourced. We're not capable of doing food and
3 beverage. We're also going to have losses at the
4 facilities for the weddings and things, and to
5 continue this charade just makes no sense.

6 I appreciate you guys trying to hang in
7 there and doing something, but you'll never get
8 anything out of staff that makes any sense that's a
9 guarantee.

10 Jay, if you can get with Timothy, get a
11 report so we know what's going on, that would be
12 great. Appreciate it.

13 Thank you.

14 CHAIR TONKING: Any more public comment?

15 MATT: There is not, Chair.

16 H. ADJOURNMENT

17 CHAIR TONKING: This meeting adjourns at
18 4:20 p.m. Thank you guys. We'll see you next week.

19 (Meeting adjourned at 4:20 p.m.)
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21
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1 STATE OF NEVADA)
2 COUNTY OF WASHOE) ss.
3

4 I, BRANDI ANN VIANNEY SMITH, do hereby
5 certify:

6 That on March 7, 2024, I attended the Golf
7 Advisory Committee Public Meeting, and took
8 stenotype notes of the proceedings entitled herein,
9 and thereafter transcribed the same into typewriting
10 as herein appears.

11 That the foregoing transcript is a full,
12 true, and correct transcription of my stenotype
13 notes of said proceedings consisting of 62 pages,
14 inclusive.

15 DATED: At Reno, Nevada, this 18th day of
16 March, 2024.

17
18 /s/ Brandi Ann Vianney Smith
19

20 BRANDI ANN VIANNEY SMITH
21
22
23
24
25

INVOICE

BAVS SM-LLC
brandiavsmith@gmail.com
United States

BILL TO
Incline Village General Improvement District
Susan Herron / Heidi White

775-832-1218
AP@ivgid.org

Invoice Number: IVGID 28

Invoice Date: March 18, 2024

Payment Due: April 7, 2024

Amount Due (USD): \$722.00

Items	Quantity	Price	Amount
Base fee March 7, 2024 GAC meeting	1	\$350.00	\$350.00
Per page fee March 7, 2024 GAC meeting	62	\$6.00	\$372.00

Subtotal: \$722.00

Total: \$722.00

Amount Due (USD): \$722.00

MEMORANDUM

TO: GOLF ADVISORY COMMITTEE

THROUGH: Michaela Tonking, Board of Trustees

FROM: Michaela Tonking, Board of Trustees

SUBJECT: Review the Recommendations from the Previous Meetings and Make any Changes. Create Additional Recommendation for the Mountain Course all you can Play and Address any Pros and Cons to be Presented to the Board.

DATE: March 28, 2024

I. RECOMMENDATION

For the Golf Advisory Committee to Review the Previous Meeting Recommendations and Make any Changes. Create Any Additional Recommendation for the Mountain Course all you can Play and Address any Pros and Cons to be Presented to the Board.

II. BACKGROUND

III. DISCUSSION

Golf Advisory Committee Recommendation Items for Discussion (Attached)

IV. ATTACHMENTS

1. Discussion Item GAC recommendations

IVGID Golf Advisory Committee

Recommendations to the IVGID Board of Trustees

1. A recommended Goal of 80% Utilization Rate on the Championship Course and 65% Utilization Rate on the Mountain Course with a suggestion to staff to utilize Marketing efforts, and a dynamic “Pricing Model” to help achieve this goal.
 - The Golf Advisory Committee would request for Staff to return at mid-season for an update on how successful the goal has been and what challenges exist in achieving it.
2. A Recommendation to consider reintroducing the Couples Pass at both District Courses at a Rate of 165% relative to the overall cost of single version of the same pass.
3. A recommendation to bring back the all you can Play Pass at a fair economic value (roughly around \$4,200 looking at about 75.00 for 55 rounds) at the Championship Course. **NEED TO MAKE RECOMMENDATION FOR MOUNTAIN COURSE AT 3/28 MTG. Also discuss the pro and cons.**
4. A recommendation to eliminate the 30 play and 40 play passes
5. A recommendation that have staff evaluate rate increases during the budget process – **Mr. Sands do you have an update on this**