

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of July 27, 2022

DATE: July 20, 2022

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project <i>*updated 7/20/22</i>	90% Design Documents anticipated end-January 2022	GM Winqest/Director of PW Underwood	The CMAR team has selected a 2 MG prestressed concrete tank to be placed within the Mill Creek Dam #1. Jacobs is proceeding with design to 100%. PW Staff, Army Corps Regulatory Project Manager, and Army Corps Soil Scientists visited Pond #1 to view the existing conditions. PW Staff are working with the environmental and TRPA consultants to prepare the necessary documentation required for permitting. PW Staff has prepared the scope of work and preliminary PPA for the Army Corps to review.
Effluent Pipeline Project <i>*updated 7/20/22</i>	Phase I ongoing	GM Winqest/ Director PW Underwood	IVGID and Granite are currently reviewing HDR's 60% plans and specifications for Phase I of the project (Spoooner Pump Station extending south 8,000 LF). PW Staff is working with the environmental & TRPA consultants to prepare the necessary documentation for permitting. PW Staff and Accounting Staff have a meeting with the Nevada State Revolving Fund Clean Water Program on July 20,2022.

<p>Burnt Cedar Pool Project <i>*updated 7/20/22</i></p>	<p>Completed June 16, 2022</p>	<p>Engineering Manager Nelson/GM Winquest</p>	<p>The pool project was issued the Notice of Substantial Completion on June 16, 2022. PW Staff, Building Staff and Aquatics Staff have been working together to fine tune the operation of the new pool systems. A liquid chlorination system was installed during the week of July 4th to better control chlorine operation levels and also provide a backup chlorination system. PW Staff is awaiting all final close out invoices. The close out report will be presented to the Board at the August 31st meeting.</p>
<p>Internal Controls Project(s) Review of Internal Control Policies and Procedures</p>	<p>Ongoing</p>	<p>Director of Finance Navazio</p>	<p>Staff has engaged the services of Management Partners, LLC to assist in the review and update of the District's Purchasing policy and finance and accounting procedures manual. Purchasing Policies on 7/27 BOT; Procedures manual completed – being updated for Tyler implementation. Target Completion Date July '22</p>
<p>Review of Board Policies re Budget and Fiscal Management Capitalization (8.1 / 9.1) Fund Balance / Reserves (7.1) Capital Program (12.1 / 13.1) <i>*updated 7/20/22</i></p>	<p>Fall/Winter 2021 Draft Moss Adams report due 11/21; final report to BOT 1/12/22.</p>	<p>Director of Finance Navazio</p>	<p>New Capitalization and Reserve policies completed – approved by BOT 1/12/22. Draft updates to Capital Program Planning and Budgeting policies presented to BOT 6/29 – final review and adoption Aug. '22.</p>
<p>Ordinance 7 Amendments</p>	<p>Completed 5/26/22</p>	<p>GM Winquest/Board Chairman Callicrate</p>	<p>Recommendations for revisions were formally presented to the board of trustees on 4/13/22. The Board also set a public hearing for 5/26/22. Continued discussion and potential direction took</p>

			place at the 4/27/22 and 5/11/22 Board of Trustees meetings. The Board of Trustees took action on 5/26/22 to formally Amend Ordinance 7 and staff is in the process of implementing amendments.
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 7/20/22</i>	Spring/Summer 2022	GM Winqest/Legal Counsel Nelson	Special Counsel has finalized his review of Ordinance 7 Revisions. Additionally, Special Counsel is finalizing his review of the District's Gold & Silver Card program as well as employee access to District Beaches. Agenda item for board discussion and possible action forthcoming in Fall 2022.
Smith vs IVGID Litigation <i>*updated 7/20/22</i>	Summer 2022	Legal Counsel/Board of Trustees/GM Winqest	Board of Trustees approved the case settlement agreement at the June 29, 2022 meeting. The case is in the final stage of settlement.
USFS Parcel Acquisition – Potential Dog Park <i>*updated 7/20/22</i>	Ongoing	GM Winqest	IVGID Staff is working to schedule community outreach to neighboring residents and larger community including development of a GM Advisory Committee. First meeting of the General Managers Advisory Committee is targeted for late July/early August.
USACE Grant Funding for Pond Lining/Pipeline Projects <i>*updated 7/20/22</i>	TBD	GM Winqest/ Director PW Underwood	USACE model agreements have been reviewed by legal. PW Staff has prepared the scope of work and preliminary PPA for Army Corps to review for the Effluent Storage Tank Project. PW Staff is working to develop the scope of work and preliminary PPA for the Army Corps to review for

			the Effluent Export Pipeline.
Utility Rate Study	May/June 2022	Director of Finance Navazio/Director of PW Underwood	Complete
Recreation Center Youth Expansion Project <i>*updated 7/20/22</i>	Winter 2024	GM Winquest/DPM Waters	Contracts for the A&E design team, CORE Construction, and Exline Consulting were approved by the Board on June 29, 2022. The design team is moving quickly to prepare final design documents. Biweekly CMAR Team project meetings are held to keep the project moving forward. IVGID has received the geotechnical report and preliminary survey. The CMAR Team has held meeting with TRPA and Washoe County Planning and are preparing the necessary documentation required by each entity.

IVGID Golf Courses Update

Golf Operations June Update - Championship Course

June was financially a good month overall for almost all the operations associated with the Championship Golf Course. As you will see from the Round Types below, the “Shoulder” season proved to be very beneficial with filling-in tee times with NON-PPH rounds. These rounds help the average price per round to increase and we also notice more merchandise sales with greater margins when NON-PPH rounds are higher. Facilities/Events had a great June with Weddings, Events and Dinners, and we expect to see good revenue numbers for the remainder of the season within this department. June is also a month in which the Resident Golf Groups host their welcome back dinners and they are eating lunch as a group on their play days, therefore more banquet business. Overall, Food and Beverage is very busy, the sales are mostly going to banquets at this time.

Round Type	Actual Rounds	% of Play	Budgeted Rounds	% Difference
PPH	1181	26%	1500	-21%
Play Pass	1822	39%	1750	4%
Guest	309	7%	430	-28%
Non-PPH	1067	23%	500	113%
Other	241	5%	150	61%
Totals	4620	100%	4330	7%

*180
 Rounds of
 “Other”
 were
 Charity
 Event
 Rounds

Play Pass Rounds Only	Rounds	% of Play Pass Rounds
CH – 10 Play	258	14%
CH – 20 Play	269	15%
CH-AYCP Ind. Pass Visit	283	16%
CH-AYCP-COLLEGE Pass Visit	36	2%
CH-AYCP-CPLS Pass Visit	567	31%
CH-AYCP-JR Pass Visit	20	1%
CH-LIMITED-AYCP Pass Visit	82	5%
CH-LIMITED-AYCP-CPLS Pass Visit	119	7%
CH-PM-AYCP Pass Visit	188	10%
Totals	1822	100%

*CH = Championship Course; AYCP = All You Can Play; CPLS = Couples; JR = Junior; Ind. = Individual

**All AYCP Pass types = 1295 or 71% of Play Pass Rounds

Championship Course Revenue Overview (compared to Budget)

Green Fees	+\$101,804
Range Fees	-\$3549
Club Rentals	+\$432
Merchandise Sales	+\$32,387
Food and Beverage Sales	-\$21,914
Facilities/Events	+\$111,551

Mountain Course

Overall, the Mountain Course revenue was above budget for Golf Green Fees and Club Rentals, but fell below budget in Merchandise and Food and Beverage Sales. Increases in fees and more rounds than budgeted attribute to the overall rise in revenue.

Mountain Course

Round Type	Actual Rounds	% of Play	Budgeted Rounds	% Difference
PPH	1313	38%	1470	-11%
Play Pass	744	22%	630	18%
Guest	395	11%	350	13%
Non-PPH	951	28%	945	1%
Other	51	1%	105	-51%
Totals	3454	100%	4330	-20%

Play Pass Rounds Only	Rounds	% of Play Pass Rounds
MT-AYCP Ind. Pass Visit	175	23%
MT-AYCP-COLLEGE Pass Visit	16	2%
MT-AYCP-CPLS Ind. Pass Visit	316	43%
MT-AYCP-JR Pass Visit	32	4%
MT-10 Play (9 Hole) Pass Visit	157	22%
MT-10 Play Pass Visit	25	3%
MT-PM-AYCP	23	3%
Totals	744	100%

*MT = Mountain Course; AYCP = All You Can Play; CPLS = Couples; JR = Junior; Ind. = Individual

** All AYCP Pass types = 562 or 75% of Play Pass Rounds

Mountain Course Revenue Overview (compared to Budget)

Green Fees	+\$15,506
Club Rentals	+\$2050
Merchandise Sales	-\$5856
Food and Beverage Sales	-\$6160

Key Project Updates

For more information on current district capital projects.

Webpage Link:

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

Risk and Resilience Assessments and Emergency Response Plan

The Risk and Resilience Assessments (RRA) and emergency response plans (ERPs) for the sanitary sewer system are being completed by Farr West Engineering. A workshop was held with Staff on July 12, 2022 for the ERP. Staff is working to gather information necessary to complete the ERP.

Recreation Center Locker Room Project

The contractor was able to create a solid separate construction entry which has allowed the pool to stay open during the entire demolition phase. They have completed the demo of both the women's and men's locker rooms. This was a very laborious part of the project due to the weight of the existing lockers and the large amount of concrete removal required. We encountered existing drains that were in various stages of decay and authorized change order work to have those pipes replaced. Plumbing has been completed, framing has been completed, and the tile installation began the week of July 11th. Once the tile is complete, the restroom and shower partitions will be installed. Painting and locker installation is planned for the beginning of August.

Burnt Cedar Swimming Pool Improvements – 3970BD2601

The Pool Improvement project was issued the Notice of Substantial Completion on June 16, 2022. PW Staff, Building Staff and Aquatics Staff have been working together to fine tune the operation of the new pool systems. A liquid chlorination system was installed during the week of July 4th to better control chlorine operation levels and also provide a backup chlorination system. Due to the additional work required in July, PW Staff is awaiting all final close out invoices. The close out report will be presented to the Board at the August 31st meeting.

CORE Construction Contract Status (as of June 30, 2022):

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,864.00	\$113,242.20	\$3,959,106.20	\$3,774,436.78	\$373,391.31

Effluent Pipeline Project – 2524SS2010

IVGID and Granite are currently reviewing HDR's 60% plans and specifications for Phase I of the project (Spoooner Pump Station extending south 8,000 LF). The majority of this area of the project will be coated welded steel pipe to withstand the high pressures. PW Staff is working to get a surveyor to the site for additional information required by HDR. PW Staff is working with the environmental & TRPA consultants to prepare the necessary documentation for permitting.

PW Staff and IVGID Accounting Staff have a meeting with the Nevada State Revolving Fund Clean Water Program on July 20,2022. Currently, the project is on the Nevada Clean Water State Revolving Fund Priority List, which is the first step in obtaining low interest loans for funding of infrastructure projects.

Effluent Pond Lining Project – 2599SS2010

The CMAR team has selected a 2 MG pre-stressed concrete tank to be placed within the Mill Creek Dam #1. Jacobs is proceeding with design to 100%. PW Staff, Army Corps Regulatory Project Manager, and Army Corps Soil Scientists visited Mill Creek Pond #1 to view the existing conditions. This visit will assist the Army Corps in developing the environmental requirements that IVGID will have to meet. PW Staff are working with the environmental and TRPA consultants to prepare the necessary documentation required for permitting. PW Staff has prepared and submitted the scope of work and preliminary PPA for the Army Corps to review.

Financial Transparency

The District's finance and accounting staff have completed the close for the period ending May 31, 2022. The June period close is extended to include fiscal year-end close, with A/P cut-off in mid-August. The independent auditors are completing their interim audit work, and will be provided trial balances in early September followed by presentation and delivery of draft financial statements. Concurrently, the auditors are working on the companion audit engagements related to Purchasing/Contract Management. The supplemental engagement to review capitalization of fixed assets will run concurrent with the audit of the financial statements (Sept/Oct.). Staff has provided introductory orientations for the new At-Large members of the Audit Committee.

Other significant projects currently underway include:

Review and update of selected Board Policies and Practices – new Capitalization, Reserve and Central Services Overhead Allocation policies were approved by the Board on January 12, 2022; Pricing Practice was approved by the Board of Trustees on March 1, 2022; Capital Planning and Budgeting Policies/Practices currently being updated, informed by recommendations from Moss Adams report. Draft policies presented to BOT on 6/29/22, with feedback informing final policies to be presented to the Board for approval in August.

Ongoing update of Internal Control policies and procedures – Staff is completing 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 are being presented for Board approval on 7/27/22. Consultant completed 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.

Implementation of Tyler/Munis Financial System - the District has initiated its transition to the new enterprise-wide financial system (Tyler/Munis), which went "live" as of July, 2022. Initially, transactions are being posted in the new system, which has been updated with the FY22/23 budget and five-years of historical data (imported from the legacy Innoprise system). Staff is working on implementing the capital project, contract management and fixed asset modules, while also building out improved financial reporting capabilities. One of the goals of the new financial system project is to streamline accounting processes, strengthen internal controls, and enhance budget and capital project reporting. Staff training is ongoing, with department-specific trainings scheduled for the first two weeks in August.

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

From June 1 to July 19, 2022

PO Number	Vendor	Description	PO Amount
22-0283	Resource Concepts, Inc.	BMP Verification Calculations-BCP	\$10,400.
22-0286	SI Legacy Floor Finishing	BCWDP Improvements	\$17,325.
22-0293	Odyssey Engineering, Inc.	Rec Ctr Exp – surveying services	\$21,000.
22-0294	SHI Intl Corp	Battery and Power Module	\$21,590.50
22-0299	SHI Intl Corp	Sonic Wall	\$15,808.90
22-0300	Thomas Petroleum LLC	ATF – DP Shop	\$7,500.
22-0303	Pacific States Communications	Emergency Phone – Aquatics	\$3,881.62
22-0305	Pacific States Communications	Emergency Phone – Rec Ctr Pool	\$3,890.37
22-0307	Building Control Services, Inc.	Rebuild of Air Handler 2	\$14,451.
23-0001	Jordan's Tuck and Trailer	Medium duty truck plow purchase	\$16,564.
23-0002	Polaris Sales Inc.	2016 Polaris Ranger Crew #723	\$19,384.20
23-0003	Polaris Sales Inc.	Ski Resort Snowmobile Fleet Replacement	\$14,294.26

Public Records Requests

Following are the public records requests from June 1, 2022 to July 19, 2022

Date Requested	By Whom	Subject	Date Responded	Status/Comments
06/02/2022	Dobler, Cliff	Effluent Pond Lining Project 2599SS2010 – Contract, Amendments & Invoices (Jacobs Engineering)	06/09/2022	Complete
06/02/2022	Dobler, Cliff	Water Waste Treatment Plant – 15 Work Orders	06/30/2022	Complete
06/07/2022	Katz, Aaron	Job Descriptions and Water Ordinance	06/08/2022	Complete
06/08/2022	Dobler, Cliff	Permit for Wastewater Discharge	06/09/2022	Complete
06/03/2022	Gumz, Joy	PCard Transactions – 1/1/2022 – 6/3/2022	06/13/2022	Complete
06/06/2022	Terry, Erron	Nevada Commission on Ethics - copies of any IVGID policies or procedures that cover “employee recruitment and retention” and “reimbursement for meals”	06/07/2022	Complete
06/08/2022	Morris, Peter	E-Mails: Schmitz/Mathis	06/24/2022	Complete
06/10/2022 06/26/2022 (Updated)	Schmitz, Patrick	Text Messages between Kendra Wong and Peter Morris on 6/8/2022	06/13/2022 06/29/2022	Complete Complete
06/10/2022	Dobler, Cliff	Listing of all charges by vendors and dates since inception to the present day for the Effluent Pond Lining Project #2599SS2010	06/29/2022	Complete
06/14/2022	Schmitz, Patrick	Telephone Log for Kendra Wong	06/15/2022	Complete
06/15/2022	Codog III, Benjamin	Lake Tahoe Watershed Information	06/16/2022	Complete
06/15/2022	Abel, Michael	E-Mails from 5/1 to 6/9 between 10 people	07/18/2022	Complete
06/16/2022	Dobler, Cliff	CIP Report	06/17/2022	Complete
06/18/2022	Dobler, Cliff	Effluent Export Line - Phase II - capital project # 2524SS1010 – vendor listing from 7-1-2019 to 6-30-2021	06/29/2022	Complete
06/21/2022	Katz, Aaron	Invoice to fill the Burnt Cedar Pool with water	06/28/2022	Complete
06/22/2022	Mizrahi, Natanhel (NPRI)	2021 Payroll Information	06/22/2022	Complete
06/24/2022	Martini, Margaret	Stated and enforced policy of beach access for the 2022 season for non-property owners, IVGID employees and silver and gold card holders	06/27/2022	Complete
06/24/2022	Martini, Margaret	History Documents regarding obtaining e-mails from Special Counsel	06/27/2022	Complete

06/28/2022	Katz, Aaron	Agreement – Sky Show	06/28/2022	Complete (answered by ISW – SAH confirmed on 7/18 no agreement)
06/30/2022	Dobler, Cliff	HDR ASA #36 – Effluent Pipeline	06/30/2022	Complete – already asked for and sent (2/22/2019)
07/04/2022	Watty, Kathleen	A credential verification of an engineering degree that Sara referenced at the last public board meeting.	07/12/2022	Complete
07/05/2022	Gumz, Joy	General Ledger – FY 2021 and FY 2022	07/12/2022	Complete
07/14/2022	Katz, Aaron	August 19, 2008 Memorandum re: Town (written by WBH)	07/18/2022	Complete
07/18/2022	Dobler, Cliff	The States final review and approval of the Budget for 2022-2023	07/19/2022	Complete
07/20/2022	Gumz, Joy	IVGID Bucks	07/20/2022	Complete