

## MINUTES

### **REGULAR MEETING OF JUNE 9, 2021 Incline Village General Improvement District**

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Thursday, June 9, 2021 at 6:00 p.m. This meeting was conducted virtually via Zoom.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Matthew Dent, Kendra Wong, and Michaela Tonking.

Also present were District Staff Members Director of Finance Paul Navazio, Director of Public Works Brad Underwood, Interim Director of Human Resource Erin Feore, Director of Golf/Community Services Darren Howard, and General Manager Diamond Peak Ski Resort Mike Bandelin.

#### **C. INITIAL PUBLIC COMMENTS\***

Steve Price said he has few requests for today's agenda as he is hoping that Mr. Chapman will speak about who pays for the transportation and is the Tahoe Transportation District involved? What is the impact of Senate Bill 186 as it looks like if it is going to be signed? Also what about Assembly Bill 366? He would like to know about the men's locker room and when that activity is going to take place? And lastly, he would like to thank Staff for helping the Veterans Club with their event on Memorial Day. Thank you to the Board for all they do for us.

Dick Warren said Cliff Dobler has succinctly laid out how, over the past 5 Fiscal Years, IVGID has deliberately distorted their accounting to qualify for Special Revenue Accounting (especially with regards to Community Services), materially overstating revenues, and misappropriating funds related to the Community Services Special Revenue Fund. IVGID includes as revenues in the Special Revenue Fund the Facility Fees specified for capital projects & debt service, and then they transfer out those amounts to capital projects & debt service funds. The Moss Adams report dated 1/21/2021 clearly stated that such accounting and reporting was not in compliance with GAAP. IVGID did it correctly for the 2021 Budget but not for the 2020 Budget. IVGID Management probably did this so that Facility Fees would reach 20% of total revenues, a requirement by GASB if one wants to use Special Revenue Accounting. But the Facility Fees were not even

close to being 20% of total revenues. Current IVGID Management relies on Resolution 1838 to supersede GASB, NRS, and common sense. GASB is GAAP, not some concoction contrived by IVGID Management, and GASB trumps Resolution 1838. But the biggest issue is misappropriation of funds. Over the past 5 fiscal years, Community Services revenues exceeded expenses for all Venues WITHOUT the Facility Fee. Which means the Facility Fee was never needed! But \$9.8M was collected from property owners over this time frame, so either this amount should be returned to the property owners (around \$1,200 per Parcel Unit Owner) or be set aside if operational expenses exceed revenues in the future. As of 6/30/2020, about \$6.5M of this \$9.8M remained in the Special Revenue Fund (the difference, about \$3.3M was improperly transferred to capital projects). And around \$5.6M of the \$6.5M was then transferred out of the Special Revenue Fund to the capital project fund in the current fiscal year. This was not in compliance with GASB 54 & the intent of the BOT. What does all this mean? The Financial Statements are not presented IAW GAAP, there has been no consistency in financial reporting for over 5 FY's, accounting for operations in a Special Revenue Fund was inherently wrong because Facility Fees never reached the 20% threshold for all revenues, and putting all of the Facility Fees as revenues in the Special Revenue Fund made it appear as if the Community Services Venues were quite profitable. Lousy accounting, once again brought to you by the current incumbents (the General Manager and Director of Finance). But misappropriating funds is serious business and needs to be addressed. And he loves how the General Manager and the Director of Finance couldn't care less if the property owners got screwed and paid more in Rec Fees than they needed to. Thank you.

Cliff Dobler said regarding Consent Item G.2 – on May 19, 2019 over two years ago, HDR issued a report which reviewed PICA's second assessment of the pipeline and stated there were 2 defects in Segment 2 and 14 defects in Segment 3. Apparently now there could be 24 defects. Also there were three additional effluent spills repaired in late 2019 and another spill was recently repaired. The HDR's report indicated in a 4,200 LF section of Segment 3, where in 2018, Granite had already did 8 repairs most of the additional new defects exist. The Granite repairs were done because IVGID management insured the Board that if the repairs were done the pipeline would last for 10 years. One year later there were 14 more deficiencies, 4 emergencies repairs completed and probably another 8 defects requiring repairs. Got that, 10 years boiled down to one year? In 2012 IVGID started collecting \$2,000,000 per year to replace the pipeline which should have been done by now. What are we getting instead? Looks to me like a series of Patch jobs. Regarding agenda item H.6 - Dillion's Rule - Charges to Non Profits for the Championship Golf course use. In the past, all non profits leased the golf course for an afternoon shotgun for \$1,000. Now it is \$2,000. A typical shot gun can accommodate 22 foursomes or 88 players. The charge therefore was \$11.36

now \$22.72 per player. If the Board of Trustees approves a per player rate to be operating expenses less 10% then make sure operating expenses are defined. Regarding the recent budget for 202-2022 - It is quite disturbing that on May 27,2021, this Board of Trustees approved a Utility Fund expenditure budget that exceeds ALL available cash by \$2.8 million. In other words, authorizing spending of money which does not exist. Similar to bouncing checks. The only way the budgeted expenditures can take place is by digging into the \$11.6 million collected from customers for the Effluent Pipeline Phase II which was restricted/reserved by the Board in mid-2020. These restricted funds are intended to be used to replace 6 miles of the effluent pipeline. Unfortunately, several million has been repurposed for other projects and it looks like repurposing will occur again. This is a serious matter. How could any responsible Board approve a budget to spend money that does not exist, operate without any reserves, postpone equipment purchases and redirecting set aside money for other purposes. Based on next year's budget, the Utility Fund will be short \$2,7 million in CASH and another \$2.3 million for operating reserves and an unknown yet to be determined for capital reserves. Bye Bye Pipeline money.

Judith Miller said in many cases the District is essentially subsidizing activities for which it has no power and therefore violates Dillon's Rule. Take the use of the Champ Course for the use of a scramble for the nonprofit TCF. TCF's mission is parent education not recreation. IVGID may contract with nonprofits that perform a service related to recreation or utilities but this was pure philanthropy. The District has no power. There is no service provided to or for the District. It is using money intended for one purpose, public recreation, on another purpose – that's called misuse of public funds. There should absolutely be no discount for a nonprofit unless it contracts to provide some like value, benefit or service in an area where the District does have power. Simply contracting with nonprofits doesn't justify the District providing of anything of value at less than the rate paid by the general public. Although in the past she has considered that the giveaways to DPSEF could possibly be justified but after tallying up the costs to the District and value received, and comparing the services offered by DPSEF to those of other ski race programs, she no longer believes that there is any justification to continue that subsidy. The District could run its own ski race program and offer a better value to our community. DPSEF fees are not any bargain as their fees exceed those offered at any other Tahoe basin ski areas and in recent years the quality of the program has declined. There are more skiers than instructors than the program at Squaw Valley and DPSEF offers few scholarships to those that can't afford to pay those hefty fees. It operates more like a private school or club than a public recreation program. It is time to explore other options. The practice of giving employees free access or discounted access to the District's recreational facilities is, to her knowledge, unlike those of any other public agency. It is considered unethical for

employees to receive anything of value besides their salary and traditional benefits for performing their jobs although there may be a loophole that these are considered employee benefits. In every other public agency where she has inquired, there is only a few limited use of the public services or facilities given to employees. The public pays for these amenities and its very improper to give employees benefits not available to a member of the public especially considering these amenities are subsidized heavily by property owners' mandatory fees. Save the District some money and we need to survey other public agencies and take a good look at their policies keeping in mind that IVGID only has the powers of public recreation and certain utilities. Please appoint a group of citizens to do a survey of other government agencies to learn what is reasonable. She would be very willing and happy to help in this effort; thank you.

Aaron Katz said boy, how do you follow an act like that? He has several written statements to be attached to the minutes that he will be presenting. Number 1, Mr. Chapman's presentation to the Board, what an absolute waste. He is tired of hearing from preferred collaborators who get open arms to do presentations and that members of the public or parcel owners don't like him. You have got your priorities absolutely backwards. Agenda item H.7, for years, he has requested recession of Resolution 1701 as well as 1619 and 1480 and now you have got the standing to eliminate 1701, do so. If you have got a question about what you can legitimately do, why do you keep avoiding the remedy which is NRS 43.100. File a confirmation petition, let the court declare once and for all. To those that claim gee we have the properties vacant so we are really not losing anything, you are dreaming. He would rather have all of these facilities vacant and let people walk by and see gee do we really need them? Gee is Staff really doing a good job of yield management? He could fill them all up 24/7 if he really used yield management. Agenda item H.6., employee giveaways and reimbursements, absolutely not. Again, file a petition under NRS 43.100 and let's let the court declare what you can and can't and it will be resolved forever. Agenda items G.2. and G.3., guess what, Staff wants to be reimbursed for unreimbursed Staff time, absolutely eliminate this from the CIP costs and don't give Staff anything. Don't they already get paid to create RFP's, draft Board memos, attend Board meetings? You need to do an in depth investigation and find out what we are paying these people for and what services we are getting because he is betting we don't get anything. Agenda item H.1., the locker room, are you for real? Now we see the costs are over \$900,000 and when the bids come in, they will be over \$1 million and for what? Agenda item H.9., do not pay the master in the Mark Smith lawsuit. Did the Board approve ahead of time to paying the master, well then why are you doing it now? Plus, the bill is directed to attorney's not IVGID. Let those who agreed to pay it, pay it and that is not the public. H.2, agenda item, don't sell further unused coverage rights as we may need them one day. If we were getting our rec fee



reduced by the proceeds, he would say go do it, but you know you are not doing that besides we may need this coverage when we convert the Champ Course into employee housing – that's coming.

Frank Wright said a couple three years ago, he turned the podium around and said that he wasn't talking to the Board any longer as he thinks he needs to talk to the citizens and residents who live here about what is going on here. He thinks he needs to do that again. Our Board is failing us miserably. If you listen to the talented people who just spoke and have been speaking up, these people know what's going on. They have got to be frustrated, they bring and present financial information which is detrimental to our District, to our finances, to the community, to the people who live here, money is being wasted, things are happening which should not be happening and nothing is getting done. The Board is more concerned about Trustee Wong's whether two white guys are racist and how her statements were said then trying to find out if our financials are accurate. If the money that we are spending on the pipeline is being spent properly. If the money for these new locker rooms is supposed to be spent and should be spent. None of this stuff should be going on and he is a member of the Ordinance 7 Committee and he is shocked at the fact that the Ordinance 7 Committee won't grab onto the concept and that the people in this town won't grab onto the concept that your beach deed is being severely violated. And if that beach deed is being violated, by giving non-residents total access to those beaches, your beach deed holds nothing and it is worthless and no one seems to grab onto this concept. There are more concerned about getting out a survey than getting a question answered by the courts should they be doing this. Well, you don't need the courts to answer, you are violating the deed, he made that very clear but no one seems to grab on to it. Let's go to the golf courses – they are giving them away to favored collaborators, people that are sucking us dry, paying less than the cost to operate the golf course because they are in a private club and the private club gets preferred tee times. In exchange for that, what do they get? Well, they get to play golf anytime they want for about \$25 per round. What does management get for making this nice gravy train for them? They get the votes they need to elect Trustees like Trustee Wong. That is our problem. What has Trustee Wong done for this District except cost us a helluva a lot of money for a lawsuit because she wouldn't give up public records? We need to take back our community. We need to listen to the people that are offering all this information. We need a General Manager who is going to stand up and do what is right. We need a Board that is going to stand up and do what is right.

Jennifer Ubara said thank you for everything you do. We are fortunate to live in a community where we have so many amenities. She is participating in the Young Executives golf program which is so rewarding and she is so happy to participate

and see so many people having fun. Thank you the Staff for making every recreation league so fun. Thank you Board for your time.

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

Trustee Wong asked that General Business Item H.5. be addressed before General Business Item H.4.; Chairman Callicrate said that was fine. Trustee Schmitz said, related to the Consent Calendar, that there were corrections made and distributed to Consent Calendar Item G.2. and, from a procedural perspective, that she didn't know if that needed to be removed and brought forth publicly and on Consent Calendar Item G.1. in the contract there were stated items that weren't included in our Board packet as the contract refers to items 1, 2, and 3 which defines part of the project scope so she does have questions but she doesn't know if they need to be removed. District General Counsel Nelson said that Staff can address these items during the Consent Calendar item and if the Board wishes to remove them at that point, we can remove them then, and it is not a decision that needs to be made right now. Trustee Schmitz asked that Consent Calendar Item G.3. be removed off of the Consent Calendar as it never had any budget and asked that it be moved under General Business. Chairman Callicrate agreed to moving Consent Calendar Item G.3. to General Business and that it will become General Business Item H.0. Hearing no further changes, the agenda was approved as amended.

**E. REVIEW OF THE LONG RANGE CALENDAR (for possible action)**

District General Manager Winquest went over the long range calendar and noted that the Audit Committee set its next meeting for 3 p.m. on July 13. Trustee Tonking said please add Policy 3.1.0 to the parking lot. Trustee Schmitz said she is just curious if you have a target date on Ordinance 7 and the survey. District General Manager Winquest said that target is to launch the survey this Friday and that it will be active for 3 weeks. He will evaluate the responses received late June, and if we are not comfortable with the number of responses, we may extend the deadline. It will take the General Manager's Ordinance 7 Committee at least two meetings to review the results and start formalizing a recommendation. The target is late July to be presenting however we are not going to rush through this process; should that extend then the goal will be by August 10. It will be beneficial to have a special meeting for when we hand over those recommendations as there will be a lot of interest and we want to ensure that we are allowing plenty time for the Board of Trustees to speak with the committee. In summary, the goal is early August – and he should have another update on July 13.

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

**F.1. Mr. Andy Chapman of the Incline Village/Crystal Bay Visitors Bureau: PowerPoint Presentation on the TART Connect Microtransit Pilot Program**

Andy Chapman went over the PowerPoint presentation that was included in the packet. Chairman Callicrate thanked Mr. Chapman for his presentation and for answering the question about Tahoe Transportation District and that they gave the authority to operate. Trustee Schmitz said that it is her understanding that the funding is coming from transient occupancy tax; Mr. Chapman said it is coming from his budget which is from the transient occupancy tax.

**F.2. Tri-Strategies Verbal Report of the 2021 Legislative Session – Mr. Eddie Ableser and/or Mr. Paul Klein**

Eddie Ableser went over the legislative report that was included in the packet. Trustee Dent asked about their agreement. Mr. Ableser said it goes through the end of June. Trustee Dent asked what would the duration be for one of the special sessions to secure some of these monies for the pipeline and pond lining and are there two options and what duration are we looking at? Mr. Ableser said they are always willing to serve at the pleasure of the Board and that they have enjoyed working with you and your team. The process could start the process tomorrow and get us engaged in that process with the State and engaging with the Washoe County. He doesn't know the date of the special session and doesn't know when Washoe County will be discussing their release of funds. Chairman Callicrate asked if we need to agendize that additional engagement? District General Manager Winquest said he wanted to respond and he will set some time to meet with Mr. Ableser and discuss what we are doing and that he does see the value of retaining them. District General Manager Winquest continued that the Staff met with Nevada League of Cities today and thanked Trustee Tonking for joining them at this meeting. It is important as there is a lot of money out there and that he is very confident that the return on the investment will be worth it. Chairman Callicrate said for this Board to discuss this any further, we do need to have it agendize or hold a special meeting to discuss this because we don't have it on the agenda tonight. Trustee Schmitz said if we agendize this she would ask that it include some clarification and how the efforts interact with Mr. Faust in order to understand that collaboration and bring it to closure. Chairman Callicrate said we may

need to have a special meeting on this effort. District General Manager Winquest said he is going to have a wrap up meeting, discuss the timing of the special session, Staff has had several meetings with Mr. Faust and his team, and that we will let Mr. Faust know that he needs to make a formal presentation to the Board. If we can wait until July 13, that would be ideal and that he will reach out if a meeting is needed sooner.

**G. CONSENT CALENDAR (for possible action)**

- G.1. Review, discuss and possibly authorize a 2021 Unemployment Insurance Renewal with First Nonprofit (Requesting Staff Members: Director of Finance Paul Navazio and Director of Human Resources Erin Feore)**
- G.2. Review, discuss, and possibly authorize a Professional Services Agreement for the Effluent Pipeline Project#2524SS1010 – Fund: Utility; Division: Sewer; Vendor: HDR in the amount of \$115,614 for the Effluent Pipeline Design Project - Phase I Critical Pipeline Repair Design Professional Services (Requesting Staff Member: Director of Public Works Brad Underwood)**
- G.3. Review, discuss, and possibly authorize a Professional Services Agreement for the Effluent Pond Lining, Project#2599SS2010, Fund: Utility; Division: Sewer; Vendor: Jacobs Engineering, Inc. in the amount of \$36,000 for the Effluent Pond Lining Final Design Project - Phase I Pond Lining Alternative Analysis Design Professional Services (Requesting Staff Member: Director of Public Works Brad Underwood) *(moved to General Business Item H.0.)***

Trustee Schmitz said, regarding Consent Calendar Item G.1. on agenda packet page 19, it is missing some pieces from the schedule, was it reviewed by Legal Counsel, and is District General Counsel comfortable with the schedule? District General Counsel Nelson said he reviewed the schedule and the contract and stated that Staff can share that missing page and noted that we will be added to the website so the public can see it as well.

Trustee Schmitz said, regarding Consent Calendar Item G.2., there was actual language changed on the agenda and have all of those changes been made and while she believes the updates were shared, she would like clarification. District General Counsel Nelson said he will review to ensure it is consistent with those updates.





Chairman Callicrate reminded everyone that Consent Calendar Item G.3. is now General Business Item H.0. so the motion to approve the Consent Calendar will only cover Consent Calendar Items G.1. and G.2.

Trustee Wong made a motion to approve the Consent Calendar (Items G.1. and G.2) with the changes as discussed. Trustee Dent seconded the motion. Chairman Callicrate called the question and the motion was passed unanimously.

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

**H.0. Review, discuss, and possibly authorize a Professional Services Agreement for the Effluent Pond Lining, Project#2599SS2010, Fund: Utility; Division: Sewer; Vendor: Jacobs Engineering, Inc. in the amount of \$36,000 for the Effluent Pond Lining Final Design Project - Phase I Pond Lining Alternative Analysis Design Professional Services (Requesting Staff Member: Director of Public Works Brad Underwood) (*was Consent Calendar Item G.3.*)**

Director of Public Works Underwood gave an overview of the submitted materials. Trustee Schmitz said last January the Board gave direction to remove the pond lining project and have it disconnected from the effluent pipeline project so is it because the Utility Fund doesn't have any other funding and the pond lining is a standalone project because there are no other funds to fund this particular project? Director of Finance Navazio said while the Board asked for it to be separated, and it is separated now, this project was included in the master project and we will track and budget separately. If the question is because we are using the pipeline funds because there is no other funding rather it is because the pond lining project was always included in the effluent pipeline project. The cost of the pond lining is included and it is about separating them. Trustee Schmitz said that this project doesn't have any funding and if we carry it over, we have to appropriate the funds so we have some work yet to be done. Director of Finance Navazio said in the presentation of the budget and in the Board action it is through the approval of the budget that the Board approved the reallocation of \$1.55 million to be reallocated via a carryover to next year's budget and placed into the pond lining project. Tonight is to expedite this project and all the costs will be recorded in the project and covered by funds approved by the Board for the pond lining project. Trustee Dent said the funds collected for the pond lining were a part of the pipeline project?

Director of Finance Navazio said that the funding plan, included in the overall scope, included the pond lining effort and he is hoping that is everyone's understanding. Chairman Callicrate said he recalls one overall project and we were going for clarity with the pond lining and effluent pipeline and it is all part of the same system but we wanted to have two separate ways to track these projects. The separation was done to delineate out that we had two separate projects that were part of an overall system that was paid for out of Utilities and that this separation was just for the purposes of tracking. Director of Finance Navazio said it is on agenda packet page 82 from last January. Trustee Schmitz said her recollection is that it was to be separate and even when you look at the project summary, it doesn't describe a pond lining. If the Board has to fund the project and that is the only option we have and the project summary is pretty clear yet it doesn't say the pond lining. Trustee Wong said her recollection is similar to Chairman Callicrate's and the funds would be coming from the overall project funding. Trustee Dent said we are a little confused and all a little bit right. Pond liner is a fairly new development, thinks it was about two years ago, and that this is where we talked about it and where it crept up. Chairman Callicrate said that this needs to be done and he doesn't want to take money and put it toward something else but we have to get this done so we have storage. The Environmental Protection Agency has told us this should be done, it wasn't done, and we have it on our plates so we are all a little right and wrong however it needs to be done. Trustee Dent said you are right, it is super critical and we can't shut down the line and we can't do work until we have this done. District General Manager Winquest said it is his recollection is that we did have the discussion about separating out the projects and creating two separate projects however there was no money for the pond lining in 2021 but that this was done for tracking purposes and that the core reason that was done was to track it separately for 595 funding. Further, he did reach out to past Staff this morning and it is their recollection that the pond lining project has always been a part of this project. That is what he recollects as well. Director of Public Works Brad Underwood said he hopes that the Board of Trustees takes positive action on this because we are under a critical schedule and we need all the time we can get it. Chairman Callicrate said thank you and that all clarifications have been made.

Trustee Wong made a motion to authorize a Professional Services Agreement for the Effluent Pond Lining Project – 2599SS2010 – Fund: Utility; Division: Sewer; Vendor: Jacobs Engineering, Inc. in the amount of \$36,000 for the Effluent Pond Lining Final Design Project - Phase I Pond Lining Alternative Analysis Design Professional Services and authorize Staff to execute the contract documents.

Trustee Dent seconded the motion. Chairman Callicrate asked for further comments, none were received, so the question was called and the motion was passed unanimously.

**H.1. Review, discuss, and possibly authorize or approve Contract Amendment for Additional Architectural Services associated with the Recreation Center Men's and Women's Locker Room Remodel, Project#4899FF1202, Fund: Community Services; Division: Recreation; Vendor: Ward-Young Architecture for Architectural Services Additional Services Addendum #4 in the amount of \$17,000. (Requesting Staff Member: Director of Public Works Brad Underwood)**

Director of Public Works Underwood gave an overview of the submitted materials. Trustee Schmitz said based on Tri-Strategies report on Assembly Bill 280, do you anticipate that having an impact on the locker room and restroom remodel? Director of Public Works Underwood said Staff will look into it. Chairman Callicrate said if it is only a single stall. Trustee Tonking said this is multiple stalls.

Trustee Wong made a motion to approve the Additional Services Addendum #4 for Ward-Young Architecture for Additional Architectural Services in the amount of \$17,000 associated with Recreation Center Men's and Women's Locker Room Remodel Project #4899FF1202. Trustee Dent seconded the motion. Chairman Callicrate asked for further comments, none were received, so the question was called and the motion was passed unanimously.

**H.2. Review, discuss and possibly authorize Amendment #1 to the Interlocal Contract Amendment with Nevada Division of State Lands (NDSL) for Sale and Transfer of Coverage Owned by Incline Village General Improvement District (Requesting Staff Member: Director of Public Works Brad Underwood)**

Director of Public Works Underwood gave an overview of the submitted materials. Trustee Dent said on agenda packet page 94, Class 4, what is that? Director of Public Works Underwood said that is cumulative. Chairman Callicrate said what is Class 4 and Class 6 – what type of land? Director of Public Works Underwood said flatter lands with better soils. Trustee Dent said he will follow up afterwards. Trustee Schmitz said what she discovered, referencing agenda packet page 107, was a detailed and well thought out document but she is not sure we actually follow it. On agenda packet page

110, there is a process where the District gets involved and on an annual basis the Board of Trustees is supposed to identify how much coverage is supposed to be brought into this and she is not sure the policy is being followed. On page agenda packet page 109, the Board of Trustees shall periodically establish a limit on surplus coverage and she doesn't know when that was done last. The District has plans to expand the Recreation Center so she doesn't see the value and there is no work to be done by Staff. In this policy, it says the NDSL will provide quarterly reports, which are reviewed and, yes, they are cumulative, and the District had to buy back their own coverage, so she doesn't understand why we do this and doesn't understand why this is a value. Yes, it has brought in almost \$3 million which works out to be \$158,000 per year. In the District's Strategic Plan, Principle #1, it talks about protecting Lake Tahoe, etc. and she is not sure we are abiding by Principle #1. She understands that this has been in place for a long time and that she is seeing people buying coverage and taking down homes and putting up enormous homes. This impacts our neighborhoods and community in a negative way so she doesn't understand the value to the District and community and doesn't know why we would want to continue to participate as we are seeing extremely large homes consuming our community. District General Manager Winqest said the buying back of the coverage was for the bocce ball courts and the coverage was transferred back and it required a minimal title fee. Trustee Schmitz asked why don't we just maintain our own coverage ourselves? Chairman Callicrate said it was connected to water rights and we got credit for the golf course land that we have and we realized that we had such a huge surplus that it was a way to get revenue for the District thus we went into the interlocal agreement. He believes that the excess coverage is plenty as we have acres and acres of it. Director of Public Works Underwood said that the amount of coverage we have is quite large and when we added coverage to this program, it was in 2016, and we added 25,000 square feet. Since 2017, there have been only had 6 actual transactions and they have slowed down quite a bit. For the bocce ball court, the \$1,300 fee was so we can't sell the coverage twice which we would have to do twice and it is a minimal fee of \$1 per square foot to do that which is something they have to do. District General Manager Winqest said we have more coverage than we will ever need. Trustee Schmitz said Staff brings up very good points and that she will discuss it offline to learn more. Chairman Callicrate said it does generate income and we do want to continue to have our community be our community so he is sensitive to what Trustee Schmitz brought up.

Trustee Wong made a motion to approve Amendment #1 of the Interlocal Contract, dated March 2017, between the Nevada Division



of State Lands (NDSL) – Nevada Land Bank and the Incline Village General Improvement District for the Management, Sale and Transfer of Coverage Owned by Incline Village General Improvement District and authorize the Chair to execute the Amendment based on a review by General Counsel and Staff. Trustee Tonking seconded the motion. Chairman Callicrate asked for further comments, none were received, so the question was called and the motion was passed with Trustee Schmitz voting opposed and Trustees Callicrate, Dent, Tonking and Wong voting in favor.

Chairman Callicrate called for a break at 7:35 p.m.; the Board reconvened at 7:45 p.m.

**H.3. Review, discuss and take action to reject the bids for the Slott Peak Court Water Main Replacement Project; 2021/2022 Capital Improvement Project: Fund: Public Works; Division: Water; Project #2299WS1706 in accordance with NRS 338.1385, paragraph 6, subparagraph (d). (Requesting Staff Member: Director of Public Works Brad Underwood)**

Director of Public Works Underwood gave an overview of the submitted materials. Trustee Tonking said so your assumption is that the pricing will go down within the next 6 months or what are your thoughts? Director of Public Works Underwood said we are hopeful that will happen but it is really about the materials. Trustee Dent said we are rejecting all the bids and not just the lower bidder. Director of Public Works Underwood said yes, rejecting all the bids. Trustee Dent said we are seeing this in construction – long lead times.

Trustee Wong made a motion, in accordance with NRS 338.1385, paragraph 6, subparagraph (d), to reject the bids received for the Slott Peak Water Main Replacement Project; 2021/2022 Capital Improvement Project: Fund: Public Works; Division: Water; Project # 2299WS1706 because acquisition of materials difficulties and escalation in cost of materials that currently exist in the market. Trustee Dent seconded the motion. Chairman Callicrate asked for further comments, none were received, so the question was called and the motion was passed unanimously.

**H.4. Review, discuss and possibly take action as it relates to Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee; Organization: Confirm the two Board of Trustees appointments (Requesting Trustee: Audit Committee Chairman Matthew Dent) *(was General Business Item H.5.)***

Audit Committee Chairman Dent gave an overview of the submitted material and let the Board know that he did resign from the Audit Committee today. Chairman Callicrate said thank you for your services with the Audit Committee and thanked Trustee Schmitz for her work. In this particular item, we will be confirming two Trustees and that he is hoping that Trustee Schmitz would like to still be on the committee? Trustee Schmitz said if the Board would like her to remain, she would embrace that opportunity. Chairman Callicrate said he would welcome that continuity. Chairman Callicrate said he is not going to be able to participate as he is overwhelmed as a caregiver, Board Chair, and his work. Trustee Wong said no thanks. Trustee Tonking said unfortunately she is unable to serve due to family matters and most importantly as she is concerned with the scope of the Audit Committee and look at Policy 15.1.0 and see how it aligns with others and sometimes you need to look back and see how we are doing with best practices. Chairman Callicrate said Trustee Dent resigned and needs time to regroup. Per our current Board policy, it does state we need to have two Trustees on the Audit Committee and what do we do to move forward? We need to revisit the Board policy as soon as possible and bring it back to make changes or how do we proceed as we don't run afoul of our own policy and that we still have a robust Audit Committee. District General Counsel Nelson said with one Trustee serving we would have a vacancy, if the Board felt it was appropriate, we can visit Policy 15.1.0 to see what is appropriate at that time. Trustee Schmitz said she would like to acknowledge Trustee Tonking's challenging decisions before her and if her schedule would allow it, she would greatly appreciate her at some point in the future potentially joining the Audit Committee because she thinks her verbalized concerns about the policy and what not is exactly what the Audit Committee needs. And so perhaps, sometime in the future, she might feel more comfortable making that time commitment because she thinks her perspective would be valuable. Chairman Callicrate said he agrees and that going into Policy 15.1.0 gives us an opportunity to step back and take another look and that he wouldn't have an issue with that. Trustee Wong said to please add Policy 15.1.0 as an agenda item to discuss at the July 13 meeting because we need a full Audit Committee in place by the end of August thus we probably need to address any issues with it expeditiously. Trustee Dent said he agrees with Trustee Wong as there is the whistleblower program that needs



to be updated and we are right there with that and one of the Audit Committee members and Counsel are working on it. Trustee Tonking said she will look into the best practices with the Government Finance Officers Association. Chairman Callicrate said we know that Trustee Schmitz would like to continue so do we need to formally vote or can we wait until we bring it back and vote on having her on now and then bring back Policy 15.1.0 at the July meeting? District General Counsel Nelson said yes and that he would recommend voting on Trustee Schmitz' appointment.

Trustee Dent made a motion to appoint Trustee Schmitz to the Audit Committee. Trustee Tonking seconded. Chairman Callicrate asked for further comments, none were received, so the question was called and the motion was passed with Trustees Dent, Wong, Tonking, and Callicrate voting in favor and Trustee Schmitz abstained from voting.

Chairman Callicrate asked Staff to bring back, at the July 13, 2021 Board of Trustee meeting, Policy 15.1.0 Audit Committee for review and discussion.

**H.5. Conduct interview(s) with applicants Derrek Aaron, Yolanda Knaak, and Chris Nolet and review, discuss and possibly make an appointment of one (1) Audit Committee At-Large Member (Policy 15.1.0) for a two-year term beginning July 1, 2021 (Requesting Trustee: Audit Committee Chairman Matthew Dent) *(was General Business Item H.4.)***

Trustee Wong said thank you for all those that applied and she appreciates the members who have put their names in the ring. Thank you to Mr. Aaron for his service for the last year and thank you for your time and commitment to the community. Trustee Wong said that she wants to suggest since we are going to revisit Policy 15.1.0, does it make sense to hold the interviews and then defer this decision until we make our changes to the policy? Chairman Callicrate verbally reviewed the agenda item and said that if the Board decided to wait on the appointment, would we be in conflict with our agenda item? District General Counsel Nelson said that the Board doesn't have to take action and that they can defer to a future date. Trustee Dent said that the term of Mr. Aaron expires at the end of the month, the Audit Committee does have a meeting scheduled for July 13 and we do have an agenda item about Chair of the Audit Committee. Trustee Schmitz said she concurs, Staff and the Audit Committee has made tremendous progress, and that she doesn't want to hold us up from moving things forward. Chairman Callicrate said we should move forward and make the appointment. District General Counsel Nelson said you can do a time limit

as it is a little awkward doing interviews on Zoom and if you want to do what is suggested, then he would recommend you go down the list, interview each candidate and bring it back to the Board for consideration. Chairman Callicrate said ok and then welcomed all three of the candidates and thanked them for their being willing to volunteer for this committee.

### **Interview with Derrek Aaron**

Derrek Aaron made a brief opening statement.

Trustee Wong: What are the top priorities for the Audit Committee going forward?

Mr. Aaron: He is working as a liaison between Staff and the Audit Committee on internal controls and that he is diving into that. He is a task oriented person and he would throw his hat in the ring to be the liaison between the Audit Committee and the auditor which is his main focus for what he sees.

Trustee Tonking: What does a governmental audit committee do?

Mr. Aaron: It is a different flavor of an audit - the objectives are the same; adhere to the scope and work within that scope. Entrust it to this position because you can communicate effectively and get work done, doing what is best to the District, knowing Staff and contributing to the best of your ability.

Trustee Schmitz: How much time and how much availability do you have to serve on this Audit Committee?

Mr. Aaron: He is a small business owner on the lake and it requires certain hours for him to be there, that is his only limitation, hours that he could attend meetings, work outside, no limitations.

Trustee Dent: There have been a couple of meetings where he hasn't been able to attend, overall, hasn't been able to attend just a couple of times, this committee does like to meet before the Board meeting and they want to start at 3 p.m. Where else could we improve as an Audit Committee moving forward?

Mr. Aaron: Getting a little bit more organized and looking at our annual plan and being realistic with our objectives. One of the things we were chartered, evaluate the committee and their performance and we need to take a look at how we did as a committee with honest feedback. Keep everyone honest, well thought plan, well thought out

objectives and know where we are going. Having a three to five year plan of where we are going for the Audit Committee and then a medium size scale strategy for where we want to be.

Trustee Dent: You mentioned your schedule being flexible, if you weren't chosen to be an Audit Committee member, would you still be interested in being a liaison as it fits your time constraints really well as he does feel that you brought a lot of value.

Mr. Aaron: Yes, absolutely, and like to remain involved in his community. Yes, he would embrace that.

### **Interview with Yolanda Knaak**

Yolanda Knaak gave an opening statement.

Trustee Wong said she doesn't have any questions.

Trustee Tonking: What does a governmental audit committee do?

Ms. Knaak: It is to assist the Board in helping with implementing things like the Moss Adams report and assisting the Board with the problems of the Utility Fund and just the transition into Enterprise accounting, those types of things.

Trustee Schmitz: How much time and how much availability do you have to serve on this Audit Committee?

Ms. Knaak: She does manage the two family trusts and she does have a lot of time and has been following the Nevada Legislature and no conflict there; have plenty of time.

Trustee Dent: Where do you think we could best improve as the Audit Committee?

Ms. Knaak: That there is a lot we could do with the Moss Adams report, that is a big chunk of it.

### **Interview with Chris Nolet**

Chris Nolet made a brief opening statement.

Trustee Wong said Mr. Nolet was a partner at Price, Waterhouse, Coopers (PWC) and that they never worked together as he moved onto to Ernst and Young shortly after she joined PWC.

- Trustee Wong: How many of our Board meetings have you attended as an observer, how many of the Audit Committee meetings have you attended, and how many of our Senior Staff members have you talked to?
- Mr. Nolet: 0, 0 and 0. He has been committed to five Boards and his reputation is to go deep and strong and that he didn't want to make a commitment until he had the time. He sold one of his companies this year, in March, and he chatted with Trustee Schmitz about his ability to commit and he now has the ability to commit. He would like to learn about onboarding Audit Committee members, continuing education, and raising our competencies.
- Trustee Tonking: What does a governmental audit committee do?
- Mr. Nolet: Oversee the accuracy of the financial reporting and oversee the internal control effectiveness of the enterprise and it is to oversee and not to manage or be a line participant but to oversee. His view of oversight is rather active and goes pretty deep and if you were to check any of his references, he thinks that is what you would hear across his 30 or 40 corporate audit clients. We have had some issues, we have got the two MW's and he assumes they are well on their way to being remediated. He is not sure where we are at on a whistleblower policy and then we still have a got a member of the current Audit Committee and members of the community challenging the accuracy of our financial reporting. He thinks he can add a tremendous amount of value in those topics.
- Trustee Tonking: So when you see challenging the accuracy of our financials, have you spent some time looking at our financials and thought about their accuracy?
- Mr. Nolet: He has and he has spent a tremendous amount of time preparing for this interview. He has been through all the different GAAP, GASB, government and State of Nevada requirements for financial reporting as well as our online financial reporting tool and drill down transparency tool. We have an Audit Committee member that has basically said that management has undertaken a brazen attempt to mislead the citizens of IV and CB; he doubts that true but he would love to hear from District General Counsel as to how we responded to that allegation as that is very substantial/serious and it's in our governance record and

its online for everybody to see. He knows we have had a history of litigation in the past. He thinks with some more refined reporting, and facilitation by the committee, with the financial team we might be able to eliminate or reduce that kind of noise in the future.

Trustee Schmitz: You have answered her question about time commitments so what would you see as the top priority for this committee in the next fiscal year?

Mr. Nolet: From what he heard tonight, we need a Chair, and Trustee Schmitz, he is not looking directly at you, but he is looking directly at you – we need a new Chair and we need to remediate the findings from prior Auditor and Moss Adams report. It is not clear to him, and this isn't the venue to understand why all their recommendations were not embraced by IVGID but he will look forward to learning more about that later. In the big picture, we want our citizens to know that our funds are being spent appropriately pursuant to approved budgets and if he thinks about the Q&A that opened this session around 6 p.m. tonight, there was an awful lot of static in that and he would like to help the committee, Trustees and Management Team work to reduce or frankly eliminate all of that so all our citizens feel confident about the stewardship of their funds.

Trustee Dent said his question has been answered.

Chairman Callicrate asked each Trustee to send over their top two candidates to the District Clerk via e-mail and suggested a 10-minute break so that activity could be undertaken. Trustee Dent said so each Trustee should submit their first and second choice. Trustee Wong asked that the District General Manager and District General Counsel be copied on each submittal. Trustee Schmitz said doesn't this need to be open? District General Nelson said we will read the tally and then the vote will be taken.

Chairman Callicrate called for a break at 8:35 p.m.; the Board reconvened at 8:45 p.m.

District Clerk Herron said that 3 Trustees had Mr. Aaron as their number 1 choice and 2 Trustees had Mr. Nolet as their number 2 choice. 4 Trustees had Mr. Nolet as their number 2 choice and 1 Trustee had Mr. Aaron as their number 2 choice. District General Counsel Nelson said that this was a straw poll and that no Trustee is bound by that straw poll.

Trustee Wong made a motion to appoint Derrek Aaron to a two-year term on the Audit Committee as an at-large member. Trustee Tonking seconded the motion. Chairman Callicrate asked for further comments.

Trustee Schmitz said we have had challenges with attendance by Mr. Aaron, he has been an asset to the committee and he could have a role to be a liaison that would serve us all very well. Trustee Dent said he echoes what Trustee Schmitz said, he has been an asset to the Audit Committee and that is why he threw out the idea of a liaison and that getting more involved is great. He will not be supporting Mr. Aaron but do want him to continue to be involved. Trustee Wong said we have all had scheduling issues, have confidence that we can overcome those issues and that we have overcome those with our own schedules and Staff schedules and that she knows we can work that out. She thinks that continuity is important and expertise that he has learned over the last year is an asset to our community. Chairman Callicrate said that continuity is important and that Mr. Nolet is qualified. Thank everyone who put their names in and that schedules can be problematic at times.

Hearing no further comments, Chairman Callicrate called the question and the motion was passed with Trustee Callicrate, Tonking, and Wong voting in favor and Trustees Dent and Schmitz voting opposed.

Chairman Callicrate said that Mr. Aaron will continue for the period of two years and thanked everyone for taking the time tonight to attend this meeting.

**H.6. Review, discuss and possibly direct Staff to develop a scope of work and solicit bids to engage an attorney to refine and/or create policies to ensure the District is in compliance with Dillon's Rule related to employee benefits and for outside contractors (Requesting Trustee: Audit Committee Chairman Matthew Dent)**

Trustee Dent gave an overview of the submitted materials. Trustee Schmitz said that the bulk of the memo is what was presented to the Audit Committee and that the Audit Committee took action upon it. One of the things that was pushing this, in legal counsel's review of the various issues, had advised that the District make clarifications to certain policies and it was around Dillon's Rule and related to expenses and have definitions as to what was



reasonable, stemming from legal counsel review and what he felt what additional clarifications were needed for clarity. To bring something back to the Board of Trustees from the Audit Committee is to make sure we are in compliance with Dillon's Rule and if we need some additional language, it was something he was in support of. Trustee Tonking said is this not something that District General Counsel Nelson can handle? She is a little concerned about hiring another legal firm. District General Counsel Nelson said yes, we can assist if that was the Board's desire. Trustee Wong said her question is similar to the question asked by Trustee Tonking, as she doesn't understand why, if we got a legal opinion, why we don't just update and clarify our policies? Trustee Dent said that this was direction that the Audit Committee was directing and that this is just bringing it forward as it was passed. Trustee Schmitz did a good job to position the memo this way as this was how it was approved in our committee. Trustee Schmitz said the recommendation was to engage legal services and that the Audit Committee didn't specify BBK or another firm. We have a clear definition of the scope of work because in this case it is important to be specific and then have that work done and done by BBK or another legal firm. We should have an estimate on that work and that she took the liberties to develop a scope of work and develop getting a bid and the Board needs to understand the financial commitment and make sure it appropriate per Dillon's Rule. Trustee Tonking said her concern is every time we are putting it out to bid. BBK was hired and therefore it appears we are asking if it made sense to hire this legal firm. Chairman Callicrate said we have a qualified firm and one of their top lawyers is our legal counsel, he has done his research and he has been able to clarify the topic. He has given his concerns concerning Dillon's Rule and that he doesn't want this to be attorney shopping and that perception is there. He would be agreeable to developing a scope on revising our policies and procedures and know they need to be compliant and he would like to continue to use our already engaged legal firm of BBK to develop and upgrading our policies and procedures and make sure they are compliant with 2021. He is not in favor of going out to an outside firm. We do need to develop a scope, what that cost would be, and use BBK to get this work done. Trustee Wong asked what are the specific areas that the Audit Committee needs to update within our policies as that part was not clear from this memo? We got District General Counsel's opinion and we want to create specific policies and practices but this memorandum didn't clarify for her what areas we need to update. Chairman Callicrate said generally it pertains to our financials and employee items. Trustee Schmitz said for clarification this isn't about the Board policy. Chairman Callicrate said it has to deal with concerns about the Audit Committee and are they compliant with Dillon's Rule. Trustee Schmitz said that there were things that District

General Counsel identified, put together recommendations, and areas where there should be additional clarification and employee policies as it relates to Dillon's Rule and that is what the Audit Committee was referring to. District General Counsel Nelson said on agenda packet pages 194 and 195, he does see the importance of a scope and budget and can develop that and clarify what policies we are talking about. Chairman Callicrate said that would go a long way to alleviate the concerns and bringing that back and showing progress so as to have a clearer idea of how long it is going to take, costs, etc. Sound like a workable direction? Trustee Wong said yes and asked if we needed a motion? District General Counsel Nelson said he will bring back an action at a future meeting.

**H.7. Review, discuss and possibly direct Staff to price long term rentals and/or the lease of property at market rates, with the exception of non-profit organizations which would be provided a 10% discount**

**and**

**Additionally, to review, discuss and possibly determine the direction for updating necessary policies**

**(Requesting Trustee: Audit Committee Chairman Matthew Dent)**

Trustee Dent gave an overview of the submitted materials. Chairman Callicrate said historically it was 7-10 nonprofits that would approach the District, bulk of nonprofits had their tournaments at the Mountain Golf Course and then a couple of signature events were held at the Championship Golf Course. We need to vet this one properly as it is going from a precedent that has been in place for 30 years. We need to really look at this as these events are tradition for members of our community and their guests who go and participate in these fundraisers and it goes back to the community. He kind of takes affront to the public comments earlier about seeing everything closed as 99.9% of the community doesn't want to see everything closed. The community consists of more than those that make comments, we are a community, we have nonprofits and for profits, and if we are only drilling down to dollars and sense, and not to community, the bean counters will lose. There is a certain aspect that supersedes that and not giving everything away, going against Dillon's Rule or NRS and have legal look at it and come up with something better. A 10% discount for many of the nonprofits in our community - that just wouldn't work for them. This is called being a good partner. Trustee Dent said he doesn't think this was about dollars and cents and that there is a lot here and we want to make sure it is getting handled correctly. We know there is an issue here and we

can button them up here and then have direction from the Board to Staff. Chairman Callicrate said that is a prudent way to go. Trustee Wong said she appreciates the soap box because she is on a similar one, trying to circumvent the pricing policy, we need to think about this in the overall pricing recovery policy and would rather focus on the larger policy and then drill down. It is premature to recommend this and then have changes down the road when we finalize the pricing and cost recovery policy. Chairman Callicrate said we have to get more clarification on what might be possible, etc. and that District General Counsel needs to weigh in on this. Trustee Schmitz said she thinks the comment that Trustee Wong made is a valid one but she does think there are too many vague words and we should be proactive to have District General Counsel bring clarity so we have known information at that point in time so we can say how this should be structured and take a step towards the broader policy of pricing. Trustee Tonking said so this is not putting a number to it and clarify the language? Trustee Schmitz said yes that is what she is suggesting, there are a lot of may's and might's so we need to do some additional work to do the pricing structure and take this recommendation into consideration with the broader discussion. District General Counsel Nelson said it is important to note that portions of the memorandum state monetary donations and that is where the power comes in. Pricing for venues is discussed further in the memorandum and the Board has pretty clear direction to do that. He is happy to provide additional clarity but when you are talking about pricing, Board is on very firm ground with Dillon's Rule. Chairman Callicrate said go through the policy and tells us what it is going to take so it is more direct and iron clad as we need to take care of it now so that when we have the broader discussion, we can be certain. Trustee Schmitz said that the language here is broader than pricing, one of her questions, one of the things that the District is not authorized to do is monetary donations and she doesn't think we have a policy that states that. Is that something that we would craft? District General Counsel Nelson said if it made sense to have greater clarity, we could add that in. Trustee Schmitz said you will be reviewing Resolution 1701 and policies we don't have and items that should be and providing a scope of work and proposal? District General Counsel Nelson said that the fundamental question is really a core policy decision for the Board, chicken and the egg thing, when is it appropriate to put that into a policy. On this one, to have the decision about pricing and then have a comprehensive review. Chairman Callicrate said he likes comprehensive review and it may be by a per venue look and get rid of the ambiguity and then recommendations that you can make based on other communities. Trustee Schmitz said, as a point of clarification, there was a comment made, one of the things that you have clarified with her, as it relates to in kind donations, tied with recreation orientation and there was

a public comment about a donation that doesn't relate to recreation, so we need to have those things clarified - is that allowable to do an in kind donation to a charitable organization that doesn't do recreation? District General Counsel Nelson said yes, there is a connection and it is about access to facilities. Chairman Callicrate as we move forward does District General Counsel have good direction, these are recommendations and that this is like the last agenda item. District General Counsel Nelson said if that is the Board pleasure, he can break it out into topics. Trustee Wong said she is fine with that direction – the Board memo wasn't clear so there was no way to be prepared. Chairman Callicrate said there was lot going on and it got robust discussion and we are giving clear direction, so for him, it was fine. Do the best we can to get to the end result. Appreciate the comments made, given clear direction and thank you for bringing these forward.

**H.8. Review, discuss and provide feedback for the District Strategic Plan 2021 – 2023 (Requesting Staff Member: District General Manager Indra Winqest)**

District General Manager Winqest gave an overview of the submitted materials. Trustee Schmitz said, generally speaking, she would like it to become much more specific. One of the things would be to say how do you know if you know you have accomplished your goals so she would encourage Staff to be much more specific as to what Staff is trying to accomplish – like safety, what do you want your safety record to be. Director of Finance Navazio did a great job in his last presentation as it was very specific and really great. Review this document and be as specific as you can so Staff knows what has been accomplished and to provide clarity for your team. Trustee Wong said unless there is general consensus, and there does need to be general consensus from the entire Board to our Staff, does everyone agree? Trustee Dent said he echoes what Trustee Schmitz said and he has asked to have measurable goals to look back upon and see how we did. Agenda packet page 222, talks about the 20-year capital plan - he doesn't think we have that. His one request from this is to be more detailed and have something that we can measure. Trustee Tonking said under Finance, 5., decided we are working on that, be more clear and include those that we are working on – minor change. Resources and Environment, maybe missing, about how construction is impacting our environment. Trustee Schmitz said she wanted to point out, in Workforce and even Finance, there should be some educational goals and highlight in Finance if we want to have continuing education and then have it be something measurable. On agenda packet page 220, it talks a lot about service levels and do we have them documented some place? This brings up again what is being

measured. Agenda packet page 220, consider adding an Administrative principle. District General Manager Winqest said Staff would like more feedback and if you could comment on adding an Administrative section; he would like to hear about how others on the Board feel. Chairman Callicrate said that there is merit although Administration is worked into all of these and don't know if need a separate section; there might be a better way to address – he doesn't know. Trustee Wong said she doesn't think adding a section is necessary as it is incorporated in everything we do. Trustee Dent said he would like to hear what that would look like – open to it. Trustee Tonking said she is open to looking at it and that she likes the education piece. Chairman Callicrate said when he recalls when we were partnered with Sierra Nevada University (SNU) and that there might be an opportunity to reach back out and re-establish our ties with them such that it could be a relationship that the Board would entertain and understand. District General Manager Winqest confirmed that Staff has gotten direction – be more specific and measurable with our goals, see something about the 20 year capital plan, resources and environment – adding something in to minimize impact on our large construction projects, heard about education and that is something that we will incorporate, and that he will talk to each of you about drafting up an Administrative long range principle. A lot of it is already incorporated into other items and then the Board can make a decision on that area. Chairman Callicrate said he agrees on education and would like to look at SNU and that relationship.

**H.9. Review, discuss and potentially authorize payment to the Special Master Matthew Sharp in Mark E. Smith v. IVGID, Case No. CV18-01564 in an amount of \$12,500 (Requesting Trustee: Chair Tim Callicrate; Requesting Staff Member: District General Counsel Josh Nelson)**

District General Counsel Nelson gave an overview of the submitted materials and respond to a public comment that when the courts appointed Mr. Sharp it was the court who delegated the costs. Chairman Callicrate said we can authorize it tonight and due to the nature of Mr. Sharp's work, he would like to see where the money was spent as he thinks the submittal is rather naïve, we have to more of an accounting, don't know what that entails, knows he has been against it, but he thinks we need more. District General Counsel Nelson said we can include that in the motion as a condition and go back to the court. Chairman Callicrate asked if it opens another can of worms? District General Counsel Nelson said we can explore it and he doesn't believe it is an unreasonable request. Trustee Wong disclosed that she was a party that has been removed so she can vote on this.

Trustee Wong made a motion to approve this payment pending a detailed breakdown of Mr. Sharp's hours spent on this matter. Trustee Tonking seconded the motion.

Chairman Callicrate said we approve the payment, contingent upon having more clarification unless the courts says otherwise. Chairman Callicrate said please stress that to the court and we need to have more clarity as a public agency. Trustee Wong said it is in an in camera review so it doesn't seem that difficult to her.

Hearing no further comments, Chairman Callicrate called the question and the motion was passed unanimously.

**I. MEETING MINUTES (for possible action)**

**I.1. Meeting Minutes of May 5, 2021**

Chairman Callicrate asked for any changes, none were submitted, so the minutes were approved as submitted.

District General Counsel Nelson said regarding the approval of the meeting minutes at last meeting, amendments were included in bracketed comments as additional text and we did that to provide maximum transparency. Chairman Callicrate said no minutes were changed and they were reflective of what was said and added in brackets.

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

Aaron Katz said well it has been quite a little meeting. First of all, for Director of Public Works, he resents he and other Staff spouting off on subjects they know nothing about and he knows nothing about Phase 2 to the Effluent Pipeline as approved. He knows nothing about why \$23 million was the price tag and the Board decided to charge us \$2 million a year so he wishes he would stop being a cheerleader and let's get to the facts. And the facts are very, very clear – that project, Phase 2 of the pipeline has 0 to do with the pond liner, it was never combined as 1 project and in fact this Board specifically restricted the funds because they were being eaten away by Staff contrary to the representations to the public. And now, it is going to happen again and why? Because the ends justify the means and really the problem is your Staff. Staff spent the money improperly. The Director of

Public Works doesn't understand that the former General Manager told us that we already lined the pond, we already lined the pond, don't you remember he came up with clarification of \$788,000 worth of expenditures for pond lining, well, where is it? Where did the money go? Well, he thinks it went to credit card charges for some of our employees because they had a hard week. It sure didn't go to line the pond and now we have got a problem and we have got to eat it and he and the public resent the eating because it is Staff's fault. When is Staff going to be held accountable? Number two – he also resents Chairman Callicrate's soapbox statements – you don't pay for any of this stuff Chairman Callicrate so you don't get a box to spout. You want to spout, how about you pay? How about you start paying a rec fee? There is no law that says you can't do it then you will have standing like the rest of us. Also, you talk about tradition – what about the tradition that every hotel and motel room pays a rec fee? That is why the hotels and motels got beach access yet you don't care about that tradition. You are only worried about Sierra Nevada University which, by the way, didn't you get free education there at property owner's expense? Finally, all this talk about we are here for the community, we want to do for the community, this goes back to your problem, you don't understand what IVGID is. We are not here for the community, we don't deal with the health, safety and welfare of the community – we are a recreation district just like a mosquito district. The county is responsible.

Frank Wright said well, let's see, let's go to H.9. H.9. in the Board packet was going to talk about exploring the giveaway of our recreational facilities to nonprofits and did it fit in with Dillon's Rule. We somehow got way away from that and Dillon's Rule just became a secondary thought process. You never did approach it, you never did really get to it, you never did talk about is it legal, for a District, as a public entity, to giveaway public property and to just give huge discounts to nonprofits. Chairman Callicrate, he takes offense, just like Trustee Wong somehow takes offense every time someone says something about her, he takes offense to you going through this community and disparaging citizens who spend the time to research, educate themselves which maybe you should do, about the things that are going on within the walls of IVGID. To take and disparage those citizens as being naysayers, negative people because they disagree with your viewpoints of giving away public property, he thinks is sick. He thinks you are a sick human being when you can sit there and knock people down who are coming in and trying to do what's right while you are doing everything that is wrong. And because you feel that giving away public property is a good thing for the community and it is a good thing to give our public assets away, that's fine Chairman Callicrate, that's real good but the problem is that





Attachments\*:

\*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Aaron Katz:

- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item H(9) – Objection to paying someone else’s obligation in the Mark Smith public records litigation
- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item I(1) – Objection to proposed minutes of the Board’s May 5, 2021 meeting – they require sanitization
- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item F(1) – Why do we have to provide a platform for third parties to make wasteful and time consuming presentations to the IVGID Board and the public when those presentations have nothing to do with matters over which the District has jurisdiction – here Andy Chapman’s Reno-Sparks Convention and Visitor Authority’s (“RSCVA’s”) “TART Connect Micro-Service” aka “The Kiddie Shuttle”
- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Our Board Chairperson is a liar, a taker, and doesn’t have the “rhino...skin” he represents – he has refused to provide the written evidence which backs up his June 9, 2021 representation he has paid the Recreation (“RFF”) and Beach (“BFF”) facility fees for thirty (30) or more years!
- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Staff’s unabashed misappropriation of public funds without consequence
- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – What do you do with Staff who make District decisions requiring Board approval without first coming to the Board to secure that approval – here modification to the Hyatt Sport Shop Lease, and our agreement with Village Ski Loft (“VSL”) to sell VSL clothing and soft goods and rent VSL mountain bikes out of the Hyatt Sport Shop?
- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Another inappropriate giveaway of a money losing public recreation venue which is indirectly paid for by local parcel/dwelling unit owners – Tahoe Connection for Families’ June 6, 2021 Champ Golf “Scramble Golf

Minutes

Meeting of June 9, 2021

Page 30

Tournament” so it can make money off the public’s facilities for its philanthropic flavor of the month!

- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Item H(7) – Reiterate and possibly revising pricing policy for exclusive use of District’s recreation venues to local parcel/dwelling unit owners’ detriment
- Written statement to be included in the written minutes of this June 9, 2021 regular IVGID Board meeting – Agenda Items G(2) and G(3) – Approval of proposed design contracts with HDR and Jacobs Engineering which include reimbursement of unidentified District Staff time – on the Consent Calendar no less

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(9) – OBJECTION TO PAYING SOMEONE ELSE’S OBLIGATION IN THE MARK SMITH PUBLIC RECORDS LITIGATION**

**Introduction:** Here staff ask that the Board approve a \$12,500 payment to Matthew Sharp, special master in the Mark Smith public records litigation, allegedly pursuant to the Court’s order appointing Mr. Smith<sup>1</sup>. This is \$12,500 on top of over \$100,000 paid to attorney Beko to date, and a serious question exists as to who agreed to pay this \$12,500 on behalf of the Board when it was never the subject of a public meeting nor Board resolution, and the invoice itself is expressly *not* directed to IVGID, either in whole or in part<sup>2</sup>. And that’s the purpose of this written statement.

**My June 6, 2021 E-Mail to the Board on This Very Subject:** On June 6, 2021, in anticipation of the Board’s upcoming June 9, 2021 meeting, I e-mailed the Board asking they *not* approve this payment, in part, because neither Mr. Beko nor staff had ever brought the matter to the Board for its approval and the amount expended so far, is totally outrageous! In other words, if there were any agreement made by Mr. Beko and Mark Smith’s attorney giving rise to the payment of Mr. Sharp’s special master fees, it was made without client (i.e., the Board’s) authorization<sup>3</sup>. In fact on June 7, 2021 I followed up my request with a subsequent e-mail asking to examine the court’s order appointing Mr. Sharp which is referenced at page 228 of the 6/9/2021 Board packet<sup>1</sup>.

**Conclusion:** This Board is reminded it *NEVER* decided to oppose Mr. Smith’s litigation. It never agreed to retain Mr. Beko, nor until recently, to pay any of his fees. It never agreed to provide a free legal defense to Trustee Wong and attorney Jason Guinasso notwithstanding they were both named as defendants in the litigation, and provided a free legal defense.

Take a look at Mr. Sharp’s invoice<sup>2</sup>. Notably, it is not addressed to IVGID, either in whole or in part. So why is any part of it IVGID’s obligation? Did Mr. Beko obtain his client’s (i.e., the IVGID Board’s) consent prior to making an agreement purportedly on his client’s behalf? If not, then let it be Mr. Beko’s obligation. Perhaps this will teach Mr. Beko that before he makes decisions on his client’s behalf, he should first obtain his client’s knowledge and consent?

As demonstrated in Exhibit “A,” the continuation of the defense of this litigation, let alone in the aggressive manner within which it is being defended, makes no ethical nor financial sense. Remember, it’s over public records which should have been freely made available for examination rather than concealed. Moreover, there has been no cost/benefit analysis because had there been,

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<sup>1</sup> See page 228 of the packet of materials prepared by staff in anticipation of this June 9, 2021 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609_-_Regular_-_Searchable.pdf) (“the 6/9/2021 Board packet”)].

<sup>2</sup> See page 229 of the 6/9/2021 Board packet.

<sup>3</sup> That e-mail is attached to this written statement as Exhibit “A.”

this lawsuit would have ended long ago! So why is it being defended and that defense being paid with local parcel/dwelling unit owners' Recreation ("RFF") and Beach ("BFF") Facility Fees as well as the water/sewer charges they are assessed.

For these reasons, until staff can demonstrate that the Board approved entering into an agreement for the appointment of a special master wherein it agreed to pay half of his fees/costs, there should be no payment of this invoicing which very telling, is directed to the attorneys in this litigation rather than IVGID.

And to those asking why their RFF/BFF are as high as they are, and never seem to be reduced, now you have another example of one of the reasons.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**EXHIBIT "A"**

EXHIBIT "A"  
CONTAINS  
A LIST OF  
THE  
MEMBERS  
OF THE  
COMMISSION  
ON  
THE  
MORNING  
OF  
JANUARY  
1, 1960

## Re: June 9, 2021 Board Meeting - Agenda Item H(9) - Authorize \$12,500 Payment to Special Master in the Mark Smith Lawsuit - Follow Up

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <wong\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <Susan\_Herron@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: June 9, 2021 Board Meeting - Agenda Item H(9) - Authorize \$12,500 Payment to Special Master in the Mark Smith Lawsuit - Follow Up  
**Date:** Jun 7, 2021 8:45 AM

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Hello Ms. Herron, Indra and the IVGID Board -

So I can prepare for Wednesday's Board meeting, can one or more of you please share with me the Court's order appointing Mr. Sharp? This order is referenced at page 228 of the Board packet. You can consider this a public records request if you like.

I think this order is especially relevant given Mr. Sharp's invoicing (see page 229 of the Board packet) is NOT directed, in whole or in part, to IVGID.

Thank you for your cooperation. Aaron Katz

-----Original Message-----

From: s4s@ix.netcom.com  
Sent: Jun 6, 2021 5:11 PM  
To: tim\_callicrate2@ivgid.org  
Cc: wong\_trustee@ivgid.org, dent\_trustee@ivgid.org, schmitz\_trustee@ivgid.org, tonking\_trustee@ivgid.org, Susan\_Herron@ivgid.org  
Subject: June 9, 2021 Board Meeting - Agenda Item H(9) - Authorize \$12,500 Payment to Special Master in the Mark Smith Lawsuit

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So this one is cute. And as has become the norm, it's another example of stupid, stupid, stupid!

Stupid to pay someone something you agreed to pay them? Of course not!

Stupid to have agreed to pay that someone in the first place? And without going to the Board to secure approval in advance? Absolutely!

The staff memo in support of this matter (see page 228 of the Board packet) doesn't tell the Board and public what very likely occurred when the Court appointed Mr. Sharp as a special master in the Mark Smith litigation. And that's that both Mr. Smith and IVGID agreed that initially, before reimbursement is ordered, Mr. Sharp's fees would be paid 50%-50%. Isn't that what happened Indra? Because if it did not, the court had no jurisdiction to compel IVGID to make any payment at this stage. It's that simple.

So did anyone bring this matter to the Board ahead of time to secure its approval to pay Mr. Sharp? Or was this a decision Mr. Beko and Indra conspired amongst themselves to make in a vacuum? Or was it just unilaterally decided by Mr. Beko without any direction or approval from his client the Board?

And remember, this agreement to pay was made at or about the time staff asked the Board to pay an additional \$10,000 in fees to Mr. Beko. And that means a total of another \$22,500 in fees was needlessly expended on the Mark Smith case.

And what staff doesn't tell the Board is that now that Mr. Sharp has found that the District is guilty of wrongdoing, because the attorney-client privilege does not apply, the District is eventually going to be hit with Mr. Smith's \$12,500 portion of Mr. Sharp's fees. And that will be on top of what a number of us suspect will be \$100,000 or more of his attorney's fees. Because NRS 239.011(2) instructs that "if the requester prevails, the requester is entitled to recover from the governmental entity that has legal custody or control of the record his or her costs and reasonable attorney's fees in the proceeding." Note that here the governmental entity is not entitled to recover its fees and costs, even if it prevails. Rather, only the requester is!

So let's do a running total so far, shall we?

Before staff asked the Board to pay Mr. Beko an additional \$10,000, they had already paid Mr. Beko close to \$100,000. Add that \$10,000 and now the \$12,500 for Mr. Sharp and we're over \$120,000! And remember, that's just our fees.

Now let's add a like amount for Mark Smith's fees because remember, he has already prevailed and is going to be awarded fees. Now we're at \$240,000!

But instead of trying to protect your client, Mr. Beko's m.o. is to fight everything the court does. So that means appeal. And from my appeals, we know Mr. Beko rarely spends less of the District's monies on an appeal than \$100,000. Mr. Beko loves to blame the other side of the equation for requiring the appeal or this level of fees. But in the end the common constant here in appeal litigation, is Mr. Beko. Getting the picture?

So let's add another \$100,000 to the running total. That puts us at \$340,000. And let's assume Mr. Smith eventually prevails. And that puts us at \$440,000.

Gee, this is starting to look eerily similar to the fees Mr. Beko exacted for defense of my case (over \$530,000 in total). And here over what?

Staff's refusal to share public records. And why do you think? Do you really think the response is innocent?

So where does the money come from to pay these litigation costs? Take a look at the General Fund which is where these attorney's fees are assigned as costs. Just like our Community Services and Beach Funds, staff intentionally budgets to overspend in the General Fund. And the overspending gets subsidized (or according to Mr. Navazio only "supported") by the RFF/BFF! But wait a minute. The RFF/BFF are not assigned to the General Fund, are they? Yes they are. We assign this "support" a different label. It's called General Fund allocated central services cost transfers. So where does the money come from to fund those transfers? You guessed it! The RFF, the BFF and the utility rates and charges local property owners are involuntarily assessed. And as the proof is in the pudding, look how much the central services cost transfers have increased in the last several years.

Maybe now you're starting to get the picture.

And stupid me thought the RFF paid for my availability to use public recreation facilities. And the BFF paid for my availability to use the beaches. And my sewer and water rates paid for the costs the District actually incurs to provide sewer and water services. No one ever told me they really pay to fund stupid, stupid litigation because the truth was hidden from the Board. And a cost/benefit analysis was never performed.

The persons who made the unilateral decision to fight Mr. Smith and start incurring attorney's fees were Trustee Wong

and Indra's predecessor, Mr. Pinkerton. The authority for those expenditures was allegedly the GM's spending authority which the Board has consistently REFUSED to reduce. Well now that we've exceeded that spending authority, I say let those who started us down this road finish it. And at their expense rather than mine!

Refuse to pay Mr. Sharp because the Board never agreed to make payment in the first place, and let's just see what happens! I predict the court will require Mr. Beko to pay. Because he's the one who agreed to pay in the first place. And he never had the approval of his client to pay.

And Ms. Herron, please include this e-mail in the minutes of the Board's June 9, 2021 meeting when they've been prepa



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM I(1) – OBJECTION TO PROPOSED MINUTES OF THE BOARD’S MAY 5, 2021 MEETING – THEY REQUIRE SANITIZATION**

**Introduction:** On April 29, 2021 Trustee Wong called local resident Cliff Dobler a “racist and sexist” for comments Mr. Dobler made questioning the propriety of discounted couples pricing at both of the District’s golf courses and the Recreation Center. At the Board’s May 26, 2021 meeting written minutes of the Board’s April 29, 2021 meeting were proposed for adoption which *accurately* transcribed Ms. Wong’s accusations as “Racist and sexist.” But prior to approval, Ms. Wong asked that her inappropriate comments be changed to “homophobic and sexist.” And unbelievably, the Board went ahead with approving these modified minutes.

Now the proposed minutes of the Board’s May 5, 2021 meeting are presented for approval by the Board<sup>1</sup>. At pages 231 and 233-235 of the 6/9/2021 Board packet those minutes recite local resident Ellie Dobler’s, Michael Abel’s, Margaret Martini’s, and Frank Wright’s independent reference to Trustee’s Wong’s “racist and sexist” comments directed to Cliff Dobler at the Board’s April 29, 2021 meeting. But now that the minutes of the Board’s April 29, 2021 meeting have been “sanitized” to remove these incendiary words, the same words should be sanitized and removed from the proposed minutes of the Board’s May 5, 2021 meeting. And that’s the purpose of this written statement.

**My June 6, 2021 E-Mail to the Board on This Very Subject:** On June 6, 2021, in anticipation of the Board’s upcoming June 9, 2021 meeting, I e-mailed the Board asking they sanitize the statements attributed to local residents Ellie Dobler, Michael Abel, Margaret Martini and Frank Wright in the proposed minutes of the Board’s May 5, 2021 meeting, similar to the way they sanitized statements attributed to Trustee Wong appearing in the proposed minutes of the Board’s April 29, 2021 meeting<sup>2</sup>.

**Conclusion:** This episode demonstrates the problem when written minutes of Board meetings are sanitized to represent what speakers wished they would have stated, versus what they actually stated. It’s like telling a lie. In order to make the previous lie make sense, the liar is forced to make subsequent lies. And before one knows it, you’re left with a pack of lies. Which is what we will have here if the minutes of the Board’s May 5, 2021 meeting are sanitized to conform to the minutes of the its April 29, 2021 meeting. Or the Board could just do what’s right and correct the minutes of its April 29, 2021 meeting to conform to what actually occurred. But then that would be embarrassing to Trustees Wong and Tonking and we wouldn’t want to do that, would we?

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<sup>1</sup> See pages 230-268 of the packet of materials prepared by staff in anticipation of this June 9, 2021 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609_-_Regular_-_Searchable.pdf) (“the 6/9/2021 Board packet”)].

<sup>2</sup> That e-mail is attached to this written statement as Exhibit “A.”

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**EXHIBIT "A"**

## June 9, 2021 Board Meeting - Agenda Item I(1) - Approval of Minutes of the Board's May 5, 2021 Meeting

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <wong\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <Susan\_Herron@ivgid.org>  
**Subject:** June 9, 2021 Board Meeting - Agenda Item I(1) - Approval of Minutes of the Board's May 5, 2021 Meeting  
**Date:** Jun 6, 2021 12:04 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

I suggest to the Board it not approve the proposed minutes which appear at pages 230-268 of the Board packet. Why? Because they require "sanitizing."

Board members may recall that at the Board's April 29, 2021 meeting Trustee Wong called resident Cliff Dobler a racist and a sexist. This mischaracterization was echoed by Trustee Tonking and GM Winqwest (good job lemmings!).

Yet when it came to approving the minutes of that meeting, Trustee Wong requested that her actual characterization be changed to read a homophobe and a sexists. And unbelievably, the rest of the Board went along in approving those changes even though you knew that did not accurately depict Ms. Wong's actual comments.

So now the Board is presented with approving the minutes of its May 5, 2021 meeting. And at page 231 of the Board packet Ellie Dobler is quoted as having taken exception to Ms. Wong's April 29, 2021 comments accusing her husband of being a "racist." And at page 233 of the Board packet local resident Mike Abel is quoted as having taken similar exception - again using the words "racist and sexist." And at page 234 of the Board packet local resident Margaret Martini is quoted as having taken similar exception - again using the words "racist and sexist." And at page 235 of the Board packet local resident Frank Wright is quoted as having taken similar exception - again using the words "racist and sexist."

But since the minutes of the Board's April 29, 2021 meeting have been sanitized to remove the word "racist" from Ms. Wong's comments and to replace it with the word "homophobe," and in order to maintain consistency, the Board should remove the many references to "racist" and "racism" from Ellie Dobler's, Mike Abel's, Margaret Martini's and Frank Wright's transcribed comments and to replace them with the word "homophobe." Wouldn't you agree Ms. Wong? In other words, don't transcribe what I say. Transcribe which upon reflection, what I wished I had said.

Thank you for your cooperation and I request this e-mail to be included in the minutes of the Board's June 9, 2021 meeting when they are prepared/presented for Board approval.

Thank you for your cooperation.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM F(1) – WHY DO WE HAVE TO PROVIDE A PLATFORM FOR THIRD PARTIES TO MAKE WASTEFUL AND TIME CONSUMING PRESENTATIONS TO THE IVGID BOARD AND THE PUBLIC WHEN THOSE PRESENTATIONS HAVE NOTHING TO DO WITH MATTERS OVER WHICH THE DISTRICT HAS JURISDICTION – HERE ANDY CHAPMAN’S RENO-SPARKS CONVENTION AND VISITOR AUTHORITY’S (“RSCVA’S”) “TART CONNECT MICRO-SERVICE” AKA “THE KIDDIE SHUTTLE”**

**Introduction:** This District needs to get over the MIS-belief that IVGID exists to provide every type of money losing facility and service its Board of Trustees and staff can concoct which in any manner relates to express basic powers<sup>1</sup> it has been granted by the Washoe County Board of Commissioners (“County Board”), which can be involuntarily financially subsidized by local parcel/dwelling unit owners. In support of its goal, here staff have opened the gates of access to the Board, at a public meeting<sup>2</sup>, to Mr. Andy Chapman so he can promote the RSCVA’s new “Tart Connect Micro-Service.”<sup>3</sup> Are the Board’s board packets so small they can easily accommodate a written version of the RSCVA’s power point presentation<sup>4</sup>? Is the length of our typical Board meetings so short that we can easily fit in a presentation such as the one herein? Since the answers to these questions are “no” and “no,” I object. And that’s the purpose of this written statement.

**My June 9 and June 11, 2021 E-Mails to the Board on This Very Subject:** On June 9, 2021, in anticipation of the Board’s upcoming June 9, 2021 meeting, I e-mailed the Board asking they *not* afford Andy Chapman board meeting presentation space to make a propaganda presentation on the RSCVA’s latest micro-transit connect program<sup>5</sup>. Instead I asked Mr. Chapman’s presentation be relegated to a maximum of three (3) minutes of public comment, just like any other member of the community being offered this amount of public comment. My reasons were that since the District has no jurisdiction over

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<sup>1</sup> Water, sewer and solid waste disposal service(s), public recreation facilities, and the services which are offered out of those facilities.

<sup>2</sup> See agenda item F(1) at page 1 of the packet of materials prepared by staff in anticipation of this June 9, 2021 Board meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609_-_Regular_-_Searchable.pdf) (“the 6/9/2021 Board packet”)].

<sup>3</sup> According to the Tahoe Daily Tribune Newspaper (go to <https://www.tahodailytribune.com/news/new-transit-service-in-incline-to-offer-free-curb-to-curb-service/>) “Tart Connect micro transit is an on-demand, app-based service, that allows for users to call for a...curb to curb...ride from anywhere within one of three...North Lake Tahoe...service areas...Dollar Hill to Tahoma (in California), Tahoe Vista to the state line at Kings Beach (in California), and Crystal Bay and Incline Village.”

<sup>4</sup> See pages 5-12 of the 6/9/2021 Board packet.

<sup>5</sup> That e-mail is attached to this written statement as Exhibit “A.”

regional transportation, using the District's forum and livestream for promoting this program, while at the same time denying similar District assets to others in our community on subjects clearly within the District's jurisdiction, should not be made available.

On June 11, 2021 I followed up the earlier e-mail with another e-mail on the District's "door-to-door" transportation service from/to Incline Village and Crystal Bay/the Reno-Tahoe Airport<sup>6</sup>. My objection was this program had nothing to do with the District's permissible activities and since it was and is subsidized by the Recreation Facility Fee ("RFF"), the Board should order its termination and suggest to Mr. Chapman, that this might be a service his Tart Connect program could embrace thus saving local parcel/dwelling unit owners the financial costs associated with its money-losing operations.

**General Improvement Districts ("GIDs") Have No Power to Engage in Regional Transportation:** NRS 277A<sup>7</sup> regulates "public transit systems" in Nevada. Public transit systems are defined as "system(s) employing motor buses, rails or any other means of conveyance, by whatever type of power, operated for public use in the conveyance of persons."<sup>8</sup> NRS 277A.270(1)(a)<sup>9</sup> instructs that *only* "a commission may operate a system of public transportation *to the exclusion of any other publicly owned system of transportation* within its area of jurisdiction. Is the District's shuttle to Reno-Tahoe Airport a "system (that) employ(s) motor buses...or any other means of conveyance...operated for public use in the conveyance of persons?" Is IVGID "a regional transportation commission created (by the County Board) pursuant to NRS 277A.170<sup>10</sup>?" Is there anything in NRS 318 which allows County Boards to grant GIDs basic powers to operate a system of public transportation? Since the answers to these questions are "no" and "no," *how then can staff's actions be justified?*

**Do Any of You Recall Your Oaths of Office You Were Compelled to Take?** NRS 282.010(1)<sup>11</sup> instructs that "all officers, executive, judicial and ministerial, shall, before entering upon the duties of their respective offices...take and subscribe to the official oath." The "official oath" of office appears at NRS 282.020<sup>12</sup> and reads as follows:

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<sup>6</sup> That e-mail is attached to this written statement as Exhibit "B."

<sup>7</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-277A.html>.

<sup>8</sup> See NRS 277A.120 (go to <https://www.leg.state.nv.us/nrs/NRS-277A.html#NRS277ASec120>).

<sup>9</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-277A.html#NRS277ASec270>.

<sup>10</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-277A.html#NRS277ASec170>.

<sup>11</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-282.html#NRS282Sec010>.

<sup>12</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-282.html#NRS282Sec020>.

"I, ....., do solemnly swear (or affirm) that I will support, protect and defend the Constitution and Government of the United States, and the Constitution and government of the State of Nevada, against all enemies, whether domestic or foreign, and that *I will bear true faith, allegiance and loyalty to the same, any ordinance, resolution or law of any state notwithstanding...*(if an oath) so help me God; (if an affirmation) under the pains and penalties of perjury."

**WAKE UP AND SMELL THE ROSES:** Your staff are the equivalent of domestic enemies of the District. And in voting for a budget which pays for the operation of a system of public transportation, which involuntarily compels each local parcel/dwelling unit owner who pays the RFF to fund that operation, each of you has violated your oath of office given the District has no jurisdiction to operate such a system!

**Conclusion:** Here we have another example that staff and the Board have no clue as to what a GID is, and what powers it may legitimately exercise. Because if they did, they would never, never give a third party organization like the RSCVA the forum to make presentations to the Board. Such presentations fill up the Board packet and end up unnecessarily extending the time of an already too long Board meeting. And why? For something the District has no jurisdiction over.

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fees are as high as they are, and never seem to be reduced, now you have another example of one of the reasons.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

# EXHIBIT "A"

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## June 9, 2021 Board Meeting Agenda Item F(1) - More Inappropriate and Immaterial Propaganda Having Nothing to Do With IVGID

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <ISW@ivgid.org>, <wong\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>  
**Subject:** June 9, 2021 Board Meeting Agenda Item F(1) - More Inappropriate and Immaterial Propaganda Having Nothing to Do With IVGID  
**Date:** Jun 8, 2021 10:51 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Well here we go again. It's almost everything this Board does at the urging on staff with an agenda and without real knowledge of what IVGID really is.

This agenda item is labeled "Mr. Andy Chapman of the Incline Village/Crystal Bay Visitors Bureau: PowerPoint Presentation on the TART Connect Microtransit Pilot Program."

What does this have to do with ANYTHING IVGID is legitimately responsible for?

Are our board meetings not long enough?

Do we have so little legitimate business that we need to fill up the time with presentations having nothing to do with our limited powers, let alone presentations from non-parcel owners?

And then rather than giving Mr. Chapman three (3) minutes of public comment time, like the rest of us, the Board gives him as much time as he wants. Let's open our arms to another "favored collaborator!"

And since Mr. Chapman's power point presentation is already in the Board packet, why do we even have to give him a sounding board to regurgitate? In fact, why are his materials in the Board packet? If he wants to publicize the program, send out a press release. Or take out an advertisement in the Tribune. Or go make a presentation to the county Board of Commissioners.

What's wrong with our staff and what's wrong with you Board members? Don't you understand what we are and how NOTHING Mr. Chapman proposes speaking of has anything to do with IVGID's limited powers?

Instead, why don't any of you ask Mr. Chapman the following truly relevant questions:

1. Why is RSCVA charging IVGID membership fees in the thousands of dollars annually, simply to be a community partner? In contrast, what is the RSCVA paying IVGID to be a member of our community?
2. Why none of the transient occupancy tax goes back to IVGID? Wouldn't that be a better use of funds than what is being suggested here for a pilot program?
3. Why isn't the RSCVA paying Rec and Beach Facility Fees to IVGID? Wasn't the land underneath its building within IVGID's boundaries in June of 1968?
4. Aren't our public recreational facilities "available to be used" by Visitor Center occupants and guests just like any other property occupant?

5. Why is the RSCVA only paying IVGID \$1/year for lease of the 1/2 acre of ground under its Visitor's Building? Is that fair?
6. Why isn't the RSCVA paying for its own landscape maintenance and upgrading? Is that fair?
7. Why is RSCVA allowing IVGID to compete with its TART transportation services insofar as transportation to/from Incline Village/the Reno-Tahoe Airport is concerned? Why doesn't it put a stop to this service and instead, offer its only regular service to the airport?
8. Why are we giving Mr. Chapman the time of day for anything when the RSCVA actively lobbied the county for a generous short term rental policy which is not in the interests of so many in our community?

Please do the right thing and let Mr. Chapman know he will be afforded a maximum of three (3) minutes of public comment time for his presentation just like every other member of our community, AND THAT'S IT! And let that comment take place during the period for public comments, agenda item C, AND NOT any other time!

Thank you

**EXHIBIT "B"**

## June 9, 2021 IVGID Board Meeting - Agenda Item F(1) - Wake Up, Wake Up! Now Put Your Foot Down on Another Money Losing "Service" Having Nothing to Do With Recreation! Fw: RE: Records Request - Invoicing/Commercial Transit Fees Paid to the Reno-Tahoe Airport

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <ISW@ivgid.org>, <wong\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>

**Subject:** June 9, 2021 IVGID Board Meeting - Agenda Item F(1) - Wake Up, Wake Up! Now Put Your Foot Down on Another Money Losing "Service" Having Nothing to Do With Recreation! Fw: RE: Records Request - Invoicing/Commercial Transit Fees Paid to the Reno-Tahoe Airport

**Date:** Jun 11, 2021 11:19 AM

**Attachments:** 201705 - 106914.pdf 201706 - 107270.pdf 201707 - 107751.pdf 201708 - 108209.pdf 201709 - 108559.pdf 201710 - 108970.pdf 201711 - 109306.pdf 201712 - 109682.pdf 201801 - 110312.pdf 201802 - 110722.pdf 201803 - 111229.pdf 201803 - 111419.pdf 201804 - 111747.pdf 201805 - 112250.pdf 201805 - 112405.pdf 201806 - 112777.pdf 201807 - 113228.pdf 201808 - 113616.pdf 201809 - 114089.pdf 201810 - 114617.pdf 201811 - 115012.pdf 201812 - 115422.pdf 201901 - 115866.pdf 201902 - 116354.pdf 201903 - 116811.pdf 201904 - 117295.pdf 201905 - 117752.pdf 201906 - 118300.pdf 201907 - 118765.pdf 201908 - 119213.pdf 201909 - 119711.pdf 201910 - 120256.pdf 201910 - 120400.pdf 201911 - 120732.pdf 201912 - 121157.pdf 202001 - 121576.pdf 202002 - 121987.pdf 202003 - 122480.pdf 202006 - 123699.pdf 202007 - 124137.pdf 202008 - 124690.pdf 202009 - 125077.pdf 202010 - 125315.pdf 202011 - 125772.pdf 202012 - 126168.pdf 202101 - 126623.pdf 202102 - 127040.pdf 202103 - 127396.pdf 202104 - 127790.pdf

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So each of you in your wisdom have budgeted to pay the Reno Tahoe Airport Commercial Transit Fees. And these fees are paid from our RFF. And do you know what these fees represent?

For those of you who do not, since IVGID is a commercial carrier, each time it enters the Reno-Tahoe Airport (IVGID is required to have a transponder in its vehicles) it is required to pay a "M.O." entrance fee. It's not the amount of the fee that's an issue. It's that we're even engaged in an activity which would require us to be involved in "commercial transit" and pay such fees. And then to pay for it with the RFF? So for those of you who want to know where your RFF really goes, now you've gotten another explanation.

The local "takers" in our community (how about we get a list of the persons who burden this "service" at their neighbor's expense) would call this a community service. Well it's NOT. And it has nothing to do with any recreation venue. And it has nothing to do with the reasonable costs associated with making a recreation venue "available" to be used by those parcels/dwelling units (as opposed to the persons who occupy them) which are involuntarily assessed. But that's what you've told us our RFF allegedly pays for. And we know you don't care about lying because the ends justify the means and if you didn't rely upon this justification, how else would you pay for this money losing program?

And it's not just the operating costs associated with this money losing program. How about the cost of vehicles? And their disingenuous maintenance paid to that money losing operation known as Internal Services. And the cost of insurance. And the central services charges payable to the General Fund. When every cost is included in the calculation (which staff will never, never do), the costs of this program are substantial.

And it's time for the program to end. Especially now because the county has given the RTC exclusive jurisdiction over

regional transportation in the county and it hasn't approved IVGID as its authorized assignee. And Andy Chapman says we're initiating a "micro-transport service," why not have him expand the program to the Reno-Tahoe Airport? Bottom line it's not local parcel/dwelling unit owners' responsibility. SO PUT AN END TO IT!

Thank you for your cooperation. Aaron Katz

-----Forwarded Message-----

From: Herron, Susan Susan\_Herron@ivgid.org

Sent: Jun 3, 2021 10:14 AM

To: 's4s@ix.netcom.com' s4s@ix.netcom.com

Subject: RE: Records Request - Invoicing/Commercial Transit Fees Paid to the Reno-Tahoe Airport

Mr. Katz,

Attached are the documents as requested. All were charged to account number 350.46.820.7415 and you can find the associated check on each of our bill pays which is located on our website.

Susan

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Wednesday, May 19, 2021 1:39 PM

To: Herron, Susan

Subject: Records Request - Invoicing/Commercial Transit Fees Paid to the Reno-Tahoe Airport

Hello Ms. Herron -

The Reno-Tahoe Airport charges fees to commercial operators of transit to/from the Airport proper. With respect to these fees, I would like to examine:

1. Invoicing to IVGID from the Airport requesting payment of such fees from July 1, 2017-present;
2. Evidence of payment of the invoicing reflected in paragraph 1 above;
3. Chart of account numbers/names assigned by staff for each of the payments reflected in paragraph 2 above;
4. Any contract or other written memorialization of IVGID's obligation to pay the fees reflected in paragraph 2 above from July 1, 2017-present.

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – OUR BOARD CHAIRPERSON IS A LIAR, A TAKER, AND DOESN'T HAVE THE "RHINO...SKIN" HE REPRESENTS – HE HAS REFUSED TO PROVIDE THE WRITTEN EVIDENCE WHICH BACKS UP HIS JUNE 9, 2021 REPRESENTATION HE HAS PAID THE RECREATION ("RFF") AND BEACH ("BFF") FACILITY FEES FOR THIRTY (30) OR MORE YEARS!**

**Introduction:** At this June 9, 2021 meeting, when discussing agenda item H(7)<sup>1</sup> ["possibly direct(ing) staff to price long term rentals and/or the lease of property at market rates, with the exception of non-profit organizations which would be provided a 10% discount"], our chairperson chose to use his position on the Board as a "soap box"<sup>2</sup> to lobby in favor of the non-profits in our community since he sees the purpose of General Improvement Districts ("GIDs") to be providing for the health, safety and welfare<sup>3</sup> of our community rather than providing the facilities and services expressly recognized in NRS 318.116<sup>4</sup>, assuming they have first been granted by the GID's county Board of Commissioners ("County Board") "in the (GID's) initiating ordinance...as supplemented by the sections of this chapter (NRS 318) designated therein."<sup>5</sup> Just listen to him:

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<sup>1</sup> See page 2 of the packet of materials prepared by staff in anticipation of this June 9, 2021 meeting ["the 6/9/2021 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609\\_-\\_Regular\\_-\\_Searchable\\_\\_.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0609_-_Regular_-_Searchable__.pdf))].

<sup>2</sup> The Board livestreams its meetings (go to <https://livestream.com/accounts/3411104>). The livestream of the Board's June 9, 2021 meeting appears at <https://livestream.com/ivgid/events/9708875/videos/222144237> ("the 6/9/2021 livestream"). At 3:16:02-3:16:07 of the 6/9/2021 livestream Mr. Callicrate apologizes ("sorry about that") for having admittedly "got(ten) a little on (his) soap box."

<sup>3</sup> When it comes to government, these are typically described as police powers. "Police power(s) do... not specifically refer to the right of state and local government(s) to create police forces." Rather, they "describe...the basic right of governments to make laws and regulations for the benefit of their communities" (go to <https://legal-dictionary.thefreedictionary.com/Police+Power>).

<sup>4</sup> Go to <https://www.leg.state.nv.us/nrs/nrs-318.html#NRS318Sec116>.

<sup>5</sup> See NRS 318.055(4)(b) [go to <https://www.leg.state.nv.us/nrs/nrs-318.html#NRS318Sec055>].

“These (non-profits) are traditionally (comprised of) members of our community...that go and participate in these fund raisers with the money being put right back in(to) the community...We as a community consists of more than the dozen or so people who continually harp and horang... We’re a community...We are trying to act as good stewards of the community. And within a community we have non-profits...*I’ll get off my soap box* but my concern is that if we’re only drilling down to dollars and cents, we will lose the sense of community and the bean counters will have won...There are many organizations in this community that that (referring to use of the District’s recreation facilities at a 10% discount off their fair market value use fee)...wouldn’t work...And I (personally) don’t want to see (any of) them go belly up or...(have to) continually ask for money when their one signature (money making) event (where) they can raise money (at local parcel/dwelling unit owners’ expense) and keep them (financially) afloat for another year to provide services to hundreds and hundreds of people...That’s called being a good partner...*I know I’ll take flack in the second public comment section*, but that’s how it goes.”<sup>6</sup>

Putting aside the fact the Trustee’s Member Handbook instructs that the Board chairperson “ensure (that) no one person dominates the discussion,”<sup>7</sup> as Mr. Callicrate predicted, during the second public comments section he received criticism from fellow resident Frank Wright and me. My criticism was as follows:

“I...resent Tim (Callicrate)’s ‘soap box’ statement(s). You don’t pay for any of this stuff (referring to the District’s recreation and beach facilities) Tim. So you don’t get a box to spout (off on. If) you want to spout (off), how about you pay? How about you start paying a Rec Fee? There’s no law that says you can’t (pay)...Then you’ll have standing like the rest of us. Also, you talk about tradition...(But) you’re only worried about Sierra Nevada University. Which by the way, didn’t you get free education there at (local) property owners’ expense?”<sup>8</sup>

Typically, Board members do not respond to any of the public’s comments. Moreover, in the Trustees Member Handbook<sup>7</sup> members of the Board are cautioned against “tak(ing) or mak(ing) matters or comments on a personal level.”

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<sup>6</sup> See 3:12:18-3:15:04 of the 6/9/2021 livestream.

<sup>7</sup> See the Meeting Tips portion of the *Board of Trustees Member Handbook* at page 13.

<sup>8</sup> See 3:57:22-3:58:04 of the 6/9/2021 livestream.

However this time, I must have gotten under Mr. Callicrate's "rhino hide for skin"<sup>9</sup> because he took the opportunity to call me, a member of the community, a "blatant liar." Just listen to him:

"I do need to correct Mr. Katz. You know nothing about my financial situation Mr. Katz. You don't know what I do and don't pay. (Just) because I don't own property doesn't mean I don't pay a Rec and Beach Fee...To say untruths like Mr. Katz did (about my not paying the RFF/BFF was) *blatantly a lie* about what I do and don't pay...Until you know all the facts Mr. Katz, I would suggest that you yourself may want to do some additional research ...(And) I'll leave it at that."<sup>10</sup>

Who is and is not the blatant liar, and who is the taker in our community, are the purposes of this written statement.

**Contrary to His Representation That One Does Not Need to Own Real Property in Order to Be Assessed the RFF/BFF, Mr. Callicrate Knows That *Only Those Who Own Real Property Are Assessed the RFF/BFF*:** Mr. Callicrate has been on the IVGID Board for at least ten (10) years. That means that eleven (11) times he has participated in adopting and ordering the collection of the RFF/BFF on the county tax roll. The latest episode was on May 26, 2021 when Mr. Callicrate voted to adopt Resolution 1889<sup>11</sup>. Resolution 1889 adopted the 2021-22 RFF/BFF, and at ¶18 ordered:

"The Washoe County Treasurer (to) include the amount of the charges (in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee) on the bills for taxes levied against respective lots or parcels of land...and said amounts (to) be collected at the same time and in the same manner and by the same persons as, together with and not separately from the general taxes for the District."

In other words, the RFF/BFF are assessed against and collected from *real property*. So where does Mr. Callicrate get off asserting that just "because (he) do(es)n't own property doesn't mean (he) do(es)n't pay a Rec and Beach Fee?"

**Mr. Callicrate Admits He Owns no Real Property, Let Alone Within IVGID's Boundaries:**

Besides his admission quote above, as a public officer Mr. Callicrate knows he is required to file yearly Financial Disclosure Statements ("FDS") with the State Secretary of State's Office ("SOS"). His latest

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<sup>9</sup> See 4:02:07-4:02:09 of the 6/9/2021 livestream.

<sup>10</sup> See 4:01:18-4:02:30 of the 6/9/2021 livestream.

<sup>11</sup> See pages 184-187 of the packet of materials prepared by staff in anticipation of the Board's May 26, 2021 meeting ["the 5/26/2021 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526_-_Regular_-_Searchable.pdf))].



FDS was filed with the SOS on May 6, 2021<sup>12</sup>. And it discloses he does not own real property, let alone within the District's boundaries.

**So Where Does Mr. Callicrate Live?** According to voter records for Washoe County, NV.<sup>13</sup>, Mr. Callicrate resides at 170 Mayhew Circle, Incline Village, NV.

**So Who Owns the Real Property Where Mr. Callicrate Resides?** According to the Washoe County Assessor, Barbara A. Stedman's living trust<sup>14</sup>. And according to the Assessor, guess who has no ownership interest in that real property? Timothy Callicrate.

**Ms. Stedman's Real Property is Assessed and its Owner Pays IVGID's RFF/BFF:** Exhibit "B" includes a "tax detail" of the taxes assessed against Ms. Stedman's real property. There I have placed an asterisk next to the IVGID detail of \$830 for the 2020-21 RFF/BFF. And I have also placed another asterisk next to the total amount due which is \$0.00. Meaning all installments have been paid in full.

**Apart From the Taxes Assessed Against and Paid by Ms. Stedman's Real Property, Mr. Callicrate Did Not Make Independent Payment to IVGID For the RFF/BFF:** Just to cover my bases, and responding to Mr. Callicrate's criticism that I had not done my research, on June 9, 2021 at 10:46 P.M. I made a public records request upon Susan Herron to examine records evidencing Mr. Callicrate's payment of the RFF/BFF over the last thirty (30) years. And on June 10, 2021 at 9:03 A.M., Ms. Herron responded that because "Washoe County...collect(s)...the Facility Fees via...property tax bill(s)," IVGID "ha(d) no (such) responsive records to provide." My e-mail records request to Ms. Herron and her response are attached as Exhibit "C" to this written statement.

**And Not That a Tenant Pays His/Her Landlord's RFF/BFF Through The Rent the Tenant Pays, But Here Mr. Callicrate Isn't Ms. Stedman's Tenant:** Let's assume for argument's sake that Mr. Callicrate Were Ms. Stedman's tenant. He would have some sort of tenancy agreement, would he not? And he would have some rent obligation, would he not? And do you think it would total more or less than \$417/month (which equals \$5,000/year)? Take another look at Exhibit "A," and focus your attention on section 4. There Mr. Callicrate was asked to list every creditor to whom he is indebted to pay \$5,000 or more. Look at his answer; *NONE*.

**So What is Mr. Callicrate's Relationship With Ms. Stedman?** I don't know, and that's not what this written statement is all about. But let me tell you one thing it's *not*. Landlord-tenant.

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<sup>12</sup> Go to <https://www.nvsos.gov/SOSCandidateServices/AnonymousAccess/ViewCCEReport.aspx?syn=mUEbsOGgqEGLF929yQAdoQ%253d%253d>. A copy of that FDS with an asterisk next to section 3 which asks he list all real property owned is attached as Exhibit "A" to this written statement.

<sup>13</sup> Go to <https://voterrecords.com/voter/73371918/timothy-callicrate>.

<sup>14</sup> The bill detail for this address evidences that Ms. Stedman's living trust owns this parcel. A copy of this detail with an asterisk next to Ms. Stedman is attached as Exhibit "B" to this written statement.

**How Does One Go About Researching Whether Mr. Callicrate Paid Any Portion of Ms. Steadman's Real Property Taxes to Washoe County?** The only way I know is to ask Mr. Callicrate. Which is what I did on June 9, 2021 at 10:52 A.M.<sup>15</sup> And as the reader can see from the asterisk next to the represented language, I gave Tim a week (7 days) to come up with the evidence! Because the week is up and Tim has chosen to come up with no evidence whatsoever (because it more than likely does not exist), the public is left with no other reasonable conclusion.

**So What Additional Research Do You Suggest I Perform Mr. Callicrate to Confirm What We All Know to Be the Truth? That is, You're a Taker Because You Don't Pay the RFF/BFF:**

**But There's More! It's Not Just Taking Local Property Owners' Recreation/Beach Privileges. It's Securing a Degree at a Tuition Charging Institution of Higher Learning Where Your Tuition is Involuntarily Paid For by Local Parcel/Dwelling Unit Owners:** That's right! Mr. Callicrate's first stint as trustee on the IVGID Board was back in 1996. This was when Sierra Nevada College ("SNC") was in the process of moving to its current campus on Country Club Drive. And it was lobbying to extend recreation privileges to its faculty and student body. And the minutes of the Board's July 11, 2000 meeting reveal that a Memorandum of Understanding ("MOU") was entered into between SNC and IVGID. Simply stated IVGID offered free use of the District's Recreation and Tennis Centers to SNC faculty and student body, and SNC offered up to ten (10) tuition scholarships to members of the community. *And can you guess who was one of the first in our community to receive a SNC tuition scholarship?* You've got it! **TAKER TIM CALLICRATE!**

**And I'm Tired of Hearing the Takers in Our Community Who Assert That Because IVGID Exists "For the Community," it's Acceptable to Give Away or Discount Access to and Use of the Public's Recreation Venues Below the District's Cost Because That's What Being a Community is All About:** These are clearly Chairperson Callicrate's views ("my concern is that if we're only drilling down to dollars and cents, we will lose the sense of 'community; and the bean counters will have won), and his views are *wrong!* People like Chairperson Callicrate don't understand what GIDs really are, how they differ from true municipalities, and why they exist. So for the umpteenth time, here are the facts:

**GIDs Are Nothing More Than Special Districts:**

"This chapter (NRS 308) may be cited as the Special District Control Law" [NRS 308.010(1)<sup>16</sup>]. "As used in this chapter 'special district' means *any...* general improvement district" [NRS 308.020(2)<sup>17</sup>].

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<sup>15</sup> My e-mail request to Mr. Callicrate is attached as Exhibit "D" to this written statement. I have placed an asterisk next to the portion where I asked him to provide written evidence of his payment of the RFF/BFF.

<sup>16</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-308.html#NRS308Sec010>.

<sup>17</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-308.html#NRS308Sec020>.

**“Special Districts Are:** created and funded by a community’s residents to provide new or enhanced local services and infrastructure”<sup>18</sup> just like those for mosquitos and rats<sup>19</sup>, cemeteries<sup>20</sup>, fencing<sup>21</sup>, or monuments<sup>22</sup>. “Inadequate tax bases and competing demands for existing taxes make it hard for cities and counties to provide all the services their citizens (may) desire. (Therefore) when residents or landowners want new services or higher levels of existing services, they can form a district to pay for and administer them.”<sup>23</sup>

**For These Reasons GIDs Only Have Limited Powers:** GIDs are initiated by an ordinance which includes “a statement of the basic...powers for which the district is proposed to be created (as long as they are)...one or more of those (powers expressly) authorized in NRS 318.116<sup>24</sup>, as supplemented by the sections of this chapter designated therein” [NRS 318.055(4)(b)<sup>25</sup>], and *none* other<sup>26</sup>.

**And “If There (Be) Any Fair or Reasonable Doubt Concerning the Existence of a Power, That Doubt is (to Be) Resolved Against the Board of (Trustees) and the Power is Denied:”** See NRS 244.137(4)<sup>27</sup>. This is the statutory embodiment of a portion of *Dillon’s Rule* [*Ronnow v. City of Las Vegas*<sup>28</sup>, 57 Nev. 332, 343, 65 P.2d 133 (1937)].

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<sup>18</sup> Go to <https://www.nevadacemeterydistrict.com/about-special-districts>.

<sup>19</sup> See NRS 318.116(2)<sup>29</sup>.

<sup>20</sup> See NRS 318.116(3)<sup>29</sup>.

<sup>21</sup> See NRS 318.116(16)<sup>29</sup>.

<sup>22</sup> See NRS 407.120 (go to <https://www.leg.state.nv.us/nrs/nrs-407.html#NRS407Sec120>).

<sup>23</sup> Go to <https://mynevadacounty.com/884/Special-Districts>.

<sup>24</sup> Nev. Const. Article 8, §8 declares that the Legislature shall provide for/restrict the powers of general purpose governments. Since the Legislature has provided for GIDs in NRS 318, their powers are restricted as set forth in NRS 318.055<sup>30</sup>.

<sup>25</sup> Go to <https://www.leg.state.nv.us/nrs/nrs-318.html#NRS318Sec055>.

<sup>26</sup> See A.G.O. 63-61, p.102, p. 103 (August 12, 1963). This is really a restatement of *Dillon’s Rule* which instructs that “in Nevada’s jurisprudence, the Nevada Supreme Court has adopted and applied *Dillon’s Rule* to county, city and other local governments” [NRS 244.137(2)<sup>32</sup>], “*Dillon’s Rule* provides that a (local government)...possesses and may exercise *only* the following powers and *no others*: (a) those...granted in express terms by the Nevada Constitution or statute (such as NRS 318.055<sup>29</sup>); (b) those...necessarily or fairly implied in or incident to the powers expressly granted; and (c) those...essential to the accomplishment of the declared objects and purposes of the (local government) and not merely convenient but indispensable” [NRS 244.137(3)<sup>32</sup>].

<sup>27</sup> Go to <https://www.leg.state.nv.us/nrs/nrs-244.html#NRS244Sec137>.

<sup>28</sup> Go to <https://cite.case.law/nev/57/332/>.

**To Demonstrate These Principles, Would You Ever Ask a Mosquito, Rat, Cemetery or Monument District to:** pass laws? What about to lobby the State Legislature or Congress to influence legislation? Or to publish a magazine laden with business advertising? Or to operate one or more restaurants? Or to operate bars selling alcoholic beverages served by public employees? Or to operate sales facilities selling clothing and soft goods at retail? In a privately owned hotel's shopping mall? Or to be involved in the wedding planning business? Or to maintain a marketing department? Or to purchase print, radio, tv, bill board, and social media advertising? Of course not!

So why is it acceptable for IVGID to engage in any of these activities (it engages in all of them)? Let alone at a financial loss which requires *involuntary* financial subsidy by local property owners?

**GIDs Exist to Provide Services and Facilities to Local Properties<sup>29</sup> Which Cannot be Provided by General Purpose Governments<sup>30</sup>:** Does this sound like us Mr. Callicrate? Did anyone ever ask Washoe County to provide recreational facilities and services to local property owners, and did the County refuse? Did local property owners ever vote to acquire money-losing recreational facilities they would be required to financially subsidize for the benefit of the world's tourists for the rest of their lives? And do the RFF/BFF pay for facilities and services provided to persons or property?

**When Mr. Callicrate Talks About Being a Community Steward<sup>31</sup>, What He is Really Talking About is Providing For the Health, Safety and Welfare of Our Community's Inhabitants:** These are municipal police powers<sup>32</sup>. And what Mr. Callicrate, our GM Winquest and others don't seem to understand is that IVGID is *not* a true municipality.

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<sup>29</sup> NRS 318.201(1) and (9), which are the procedural vehicles IVGID uses to adopt and collect the RFF/BFF, expressly instruct that these fees represent the cost for "services and facilities...receiv(ed by)...*each parcel of real property*" assessed.

<sup>30</sup> See section 1 at page 3 of Legislative Commission of the State Legislative Counsel Bureau Bulletin 77-11, *Creation, Financing and Governance of General Improvement Districts* (September 1976) [go to <https://www.leg.state.nv.us/Division/Research/Publications/InterimReports/1977/Bulletin77-11.pdf>].

<sup>31</sup> "We are trying to act as good stewards of the community."<sup>6</sup>

<sup>32</sup> "Police power(s) do...not specifically refer to the right of state and local governments to create police forces...(Rather, they are) defined as the power of a governmental body to impose laws and regulations which are reasonably related to the protection or promotion of a public good...for the benefit of their communities...such as health, safety or welfare...The sovereign power of a state includes protection of safety, health, morals, prosperity, comfort, convenience and welfare of the public. In the U.S., the authority to regulate local matters concerning health, safety, and morality of state residents is reserved to states under the Tenth (10<sup>th</sup>) Amendment to the (U.S.) Constitution... Usually states delegate to their political subdivisions the power to enact measures to preserve and protect safety, health, welfare, and morals of the community" (go to <https://municipal.uslegal.com/police-powers/>).

**And Because GIDs Are Not Municipalities, They Have No Powers to Provide For the Health, Safety or Welfare of Our Community's Inhabitants:** Do a search for municipal police powers in NRS 318. They do not exist. Now do the same thing insofar as counties<sup>33</sup>, incorporated cities<sup>34</sup> and unincorporated towns<sup>35</sup> are concerned. The exact opposite is true.

**That's Why We Should Look to Washoe County to Provide For the Health, Safety and Welfare of Our Community's Inhabitants:**

**Stated Differently, if Washoe County is Charged With Providing For Our Community's Inhabitants' Health, Safety and Welfare, Why Do We Look to IVGID to Provide the Same?**

**Conclusion:** So there you have it! No one likes to call their elected officials liars, but when as here the shoe fits, they should be made to wear it! Mr. Callicrate doesn't mind being called the liar he really is, because he has "rhino (tough) skin." However, that doesn't give him or any other Board member for that matter the standing to call their constituents blatant liars. Or racists or sexists<sup>36</sup>. Or homophobes<sup>37</sup>! Just because GID trustees may be immune from the monetary consequences of slander<sup>38</sup>, doesn't mean they should be exercising that immunity against members of the public! So to quote Mr. Callicrate, "I'll leave it at that."<sup>10</sup>

And to those asking why their RFF/BFF are as high as they are, and never seem to be reduced, now you have another example of one of the reasons why. Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>33</sup> NRS 244.137(6) instructs that counties are empowered to address matters of local concern. Matters of local concern are defined at NRS 244.143(2)(a) to include public health, safety and welfare (go to <https://www.leg.state.nv.us/nrs/nrs-244.html#NRS244Sec143>).

<sup>34</sup> NRS 267.530 (<https://www.leg.state.nv.us/nrs/nrs-267.html#NRS267Sec530>) instructs that the powers set forth in "NRS 267.450 to 267.525, inclusive, (are) necessary to secure the public health, safety, convenience and welfare."

<sup>35</sup> NRS 269.190, et seq. address the powers unincorporated towns may exercise. Those powers are listed under the under the "public health, safety, and morals" provisions of NRS chapter 269. NRS 269.128 instructs that the "property, public services and franchises" unincorporated towns may exercise "promote the general welfare of those inhabitants."

<sup>36</sup> Ms. Wong called resident Cliff Dobler these names at the Board's April 29, 2021 meeting. And Ms. Tonking and GM Winquest echoed these descriptions at the same meeting!

<sup>37</sup> At the Board's May 26, 2021 meeting Ms. Wong asked that the proposed minutes of the Board's April 29, 2021 meeting be modified to call Mr. Dobler a homophobe instead of a racist.

<sup>38</sup> NRS 241.0353(1) [go to <https://www.leg.state.nv.us/nrs/nrs-241.html#NRS241Sec0353>] states that "any statement...made by a member of a public body during the course of a public meeting is absolutely privileged and does not impose liability for defamation or constitute a ground for recovery in any civil action."

**EXHIBIT "A"**



## NEVADA FINANCIAL DISCLOSURE STATEMENT (FDS)

- Please read instructions carefully before completing. -

**FILED**  
May 6 2021  
BARBARA K.  
CEGAVSKE  
SECRETARY OF  
STATE  
Date Filed

<b>NAME:</b> <small>(First, Middle, Last)</small>	Tim G. Callicrate	<b>ADDRESS:</b> <small>(Number, Street)</small>	P.O. Box 5663		
<b>CITY, STATE, ZIP:</b>	Incline Village, NV, 89450	<b>TELEPHONE:</b>	(775) 831-2009		
<b>EMAIL:</b>	tim2tahoe@msn.com	<b>LENGTH OF RESIDENCE IN NEVADA (Years):</b>	33	<b>LENGTH OF RESIDENCE IN DISTRICT WHERE REGISTERED TO VOTE (Years):</b>	33

**SECTION 1** (Information about your public office): List all public offices for which this financial disclosure statement is required [NRS 281.571(8)]. Please indicate **why** you are filing this form by choosing the appropriate box below.

- **ANNUAL FILING:** Filed by elected and appointed officers *(if required)* no later than January 15th each year.
- **CANDIDATE FILING:** Filed by candidates for public office no later than the 10th day after the last day to qualify as a candidate.

**TYPE OF FILING** (check one):

**Annual**

**Candidate**

TITLE OF PUBLIC OFFICE AND NAME OF GOVERNMENT <small>(Include the title of the office you hold or are seeking, and the name of the entity that employs this position e.g. 'City Manager', 'City of XYZ')</small>	Elected (E), or Candidate running for office (C)	Is this position entitled to annual compensation of \$6,000 or more?	Amount of compensation received annually	Date elected or appointed
trustee	E	Yes	\$9,000.00	11/6/2018

**SECTION 2** (Sources of Income): List each source of your income (in addition to any source listed in Section 1), or that of any member of your household who is 18 years of age or older. [NRS 281.571(2)]:

SOURCES OF INCOME	Self	HouseHoldMember
Tim Callicrate Productions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
social security	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**SECTION 3** (Real Property): List specific location and particular use of all real estate (other than personal residence): **(a)** in which you or a member of your household has a legal or beneficial interest; **(b)** the fair market value of which is \$2,500 or more; and **(c)** which is located in this state or an adjacent state [NRS 281.571(3)]:

SPECIFIC LOCATION (Address, City, State)	PARTICULAR USE (Rental, Vacation, Land etc.)
None	

**SECTION 4** (Creditors): List each creditor to whom you or a member of your household owes \$5,000 or more **EXCEPT:** **(a)** debt secured by mortgage or deed of trust on real property which is not required to be listed in Section 3 above; and **(b)** debt for which a security interest in a motor vehicle for personal use was retained by seller [NRS 281.571(4)]:

CREDITOR NAME	Self	HouseHoldMember
None		

**SECTION 5** (Meetings, Events, Trips): List all educational or informational meetings, events or trips you or a member of your household have taken during the filing period including **(a)** the purpose





**EXHIBIT "B"**

Washoe County Treasurer  
 Tammi Davis

Bill Detail

[Back to Account Detail](#)

[Change of Address](#)

[Print this Page](#)

**Washoe County Parcel Information**

Parcel ID	Status	Last Update
13021301	Active	6/10/2021 1:38:36 AM
<b>Current Owner:</b> STEDMAN LIVING TRUST, BARBARA A PO BOX 6872 INCLINE VILLAGE, NV 89450		<b>SITUS:</b> 170 MAYHEW CIR INCL NV
<b>Taxing District:</b> 5200		<b>Geo CD:</b>
Legal Description		
Township 16 Section Lot 7 Block L Range 18 SubdivisionName MILL CREEK ESTATES		

**Installments**

Period	Due Date	Tax Year	Tax	Penalty/Fee	Interest	Total Due
INST 1	8/17/2020	2020	\$0.00	\$0.00	\$0.00	\$0.00
INST 2	10/5/2020	2020	\$0.00	\$0.00	\$0.00	\$0.00
INST 3	1/4/2021	2020	\$0.00	\$0.00	\$0.00	\$0.00
INST 4	3/1/2021	2020	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Due:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Tax Detail**

	Gross Tax	Credit	Net Tax
<u>Incline Recreati</u>	\$830.00	\$0.00	\$830.00
<u>Incline Village</u>	\$296.50	(\$192.49)	\$104.01
<u>North Lake Tahoe 2</u>	\$1,465.55	(\$697.83)	\$767.72
<u>State of Nevada</u>	\$384.48	(\$127.06)	\$257.42
<u>Washoe County</u>	\$3,147.54	(\$1,040.16)	\$2,107.38
<u>Washoe County Sc</u>	\$2,574.89	(\$850.93)	\$1,723.96
<u>LAKE TAHOE WATER BASIN</u>	\$0.13	\$0.00	\$0.13
<b>Total Tax</b>	<b>\$8,699.09</b>	<b>(\$2,908.47)</b>	<b>\$5,790.62</b>

**Payment History**

Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2020	2020459179	B20.255844	\$1,447.62	3/8/2021
2020	2020459179	B20.205387	\$1,000.00	1/15/2021
2020	2020459179	B20.205388	\$505.52	1/15/2021
2020	2020459179	B20.93723	\$1,447.62	9/16/2020
2020	2020459179	B20.58982	\$1,447.76	8/18/2020

**Pay By Check**

Please make checks payable to:  
**WASHOE COUNTY TREASURER**

**Mailing Address:**  
 P.O. Box 30039  
 Reno, NV 89520-3039

**Overnight Address:**  
 1001 E. Ninth St., Ste D140  
 Reno, NV 89512-2845

**Change of Address**

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online [click here](#)

Address change requests may also be faxed to: (775) 328-3642

Address change requests may also be mailed to: Washoe County Assessor 1001 E 9th Street Reno, NV 89512-2845

**EXHIBIT "C"**

## RE: Public Records Request - Evidence That Tim Callicrate Has Paid the RFF and BFF to IVGID For the Last 30 Years

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**From:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**To:** 's4s@ix.netcom.com' <s4s@ix.netcom.com>  
**Cc:** Tim Callicrate <Tim2tahoe@msn.com>, Tim Callicrate <callicrate\_trustee@ivgid.org>  
**Subject:** RE: Public Records Request - Evidence That Tim Callicrate Has Paid the RFF and BFF to IVGID For the Last 30 Years  
**Date:** Jun 10, 2021 9:03 AM

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Mr. Katz,

Washoe County does the collection of the Facility Fees via the property tax bill therefore your request must be made to the Washoe County Treasurer. For the record, I have no responsive records to provide.

Susan

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]  
Sent: Wednesday, June 9, 2021 10:45 PM  
To: Herron, Susan <Susan\_Herron@ivgid.org>  
Cc: Tim Callicrate <Tim2tahoe@msn.com>; Tim Callicrate <callicrate\_trustee@ivgid.org>  
Subject: Public Records Request - Evidence That Tim Callicrate Has Paid the RFF and BFF to IVGID For the Last 30 Years

Hello Ms. Herron -

Another records request.

I would like to examine evidence of payment(s) from Tim Callicrate to the District expressly for the Rec (RFF) and Beach (BFF) Facility Fees for the last thirty (30) years.

As you know at tonight's Board meeting Mr. Callicrate represented he pays these fees and I don't know the truth. So let's find the truth.

Please don't respond these records are confidential. In case you would revert to a response like this. Besides the fact who pays is not confidential, I have asked Mr. Callicrate to expressly waive any claim of confidentiality so you are free to share the truth. And by copy of this e-mail request, I am reiterating the request. Hopefully because he has nothing to hide, he will so notify you. And assuming he does, I would like to examine that confidentiality waiver as well.

Thank you for your cooperation. Aaron Katz

**EXHIBIT "D"**

## Well You Opened the Door Chairperson Callicrate, So Let's Close It!

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <tim2tahoe@msn.com>  
**Subject:** Well You Opened the Door Chairperson Callicrate, So Let's Close It!  
**Date:** Jun 9, 2021 10:52 PM

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You opened the door tonight Tim. You accused me of being a liar because I stated during public comment at tonight's IVGID Board meeting that you do not pay the Rec Fee. And you declared that you do. You said I don't know about your personal finances and you're right, I don't. So share the facts. Prove I am the liar or you are the liar.

You're not a property owner. Only property owners are assessed the Rec Fee. So unless you pay the Rec Fee portion of the taxes someone else is assessed, you don't pay the Rec Fee. So put up Tim. Show all in our community your cancelled check(s) to the County Treasurer evidencing your payment of the Rec Fee. And since you tell us so often you've been a resident here for 30 years, let's see your evidence of payment for the last 30 years.

Or maybe you make direct payment to IVGID? I don't understand how this is possible because I know of no one who pays the Rec Fee this way. But just to cover all the basis, let's see your evidence of payment to IVGID. And let's see it for the last 30 years.

Or let's try this a different way. Let's do a public records request. I have asked Ms. Herron, to provide records evidencing Tim Callicrate's payment of the Rec Fee for the last 30 years. And since you're so eager to share the truth, I expect you to waive any claim of confidentiality so Ms. Herron doesn't have to respond to me that the requested records are confidential. And please provide me with evidence of that waiver so I won't have an issue with Ms. Herron.

You've got seven (7) days Tim. Put up or shut up. If you produce the evidence requested, I will publicly apologize to you for wrongly accusing you of not paying the Rec Fee. If you don't, you publicly apologize to me. Fair enough?

Now let's go to the second fact I allegedly don't know about. You brought up Sierra Nevada University previously known as Sierra Nevada College ("SNC"). You obtained a degree from SNC didn't you? Your LinkedIn page for Tim Callicrate Productions proudly represents this fact. You didn't pay for this education either, did you Tim? Years ago a prior stupid IVGID board entered into a MOU with SNC whereby essentially all of their students and staff were given free access to the Rec and Tennis Centers (at designated hours) and a number of free SNC scholarships were given in consideration to members in the community. Not local property owners, but members of the community. And you were one of those members weren't you? If my facts are wrong and you paid for your SNC education, let's see your evidence Tim. Show us your cancelled checks. You've got seven (7) days Tim.

You're a taker Tim Callicrate. The BIGGEST taker of our community. You don't pay your fair share. You ask your property owning neighbors to pay for your recreation. And your education. And who knows what else that I haven't yet accused you of. Own up and admit it. And get off your high horse about how you're so here for the community. No you're here for yourself. Taker, taker, taker!

You've got seven (7) days to provide the written evidence. If you don't I will call you out every opportunity I get. And I will publicize this e-mail for all to see the type of person you really are.

Thank you for your anticipated cooperation.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – STAFF’S UNABASHED MISAPPROPRIATION OF PUBLIC FUNDS WITHOUT CONSEQUENCE**

**Introduction:** It just never ends. The more one peels away the onion, the uglier it gets. And that’s when we’re not even looking for onions! And here I provide two examples of the principle stated; staff’s maintenance and repair of two county parks, and staff’s snowplowing of several dedicated county roads. The real costs over the decades have been hundreds if not tens of hundreds of dollars. And the funding has come from local parcel owners’ Recreation Facility Fee (“RFF”). When does this arrogance and “playing dumb” end? When does our Board provide a consequence for this willful negligence by staff? These are the purpose(s) of this written statement.

**February 7, 1978 Inter-Local Agreement Between Washoe County and IVGID Whereby IVGID Assumed the County’s Obligation to Plow Certain Dedicated Roads:** Forty-three (43) years ago another STUPID Board authorized its STUPID General Manager<sup>1</sup> to enter into this agreement with the county<sup>2</sup>. According to the agreement, IVGID is responsible for providing “all necessary equipment, work and labor” to plow the following roadways of snow and apply sand to those roadways thereafter to county standards: Country Club Blvd from the intersections at State Highway 28 and Ski Way; Ski Way from the intersections at Country Club Blvd and First Green (close to the Big Water Grille Restaurant); and, Ski Way from the intersections at First Green and Tirol Drive at the entrance to the Tyrolean Village planned unit development (“PUD”); of snow. The county is responsible for providing sand to be applied after plowing, and enforcing speed limitations on the privately owned portion of Ski Way from the intersections at First Green and Tirol Drive. IVGID has granted the county a hold harmless agreement insofar as claims by the public, and it has agreed to acquire insurance (at its cost) to insure against such claims.

Why would IVGID staff urge servicing the county’s dedicated roadways at the District’s cost? And why would IVGID staff assume responsibility for plowing Tyrolean Village homeowners’ ingress and egress along Ski Way without at the very least requiring some cost reimbursement from Tyrolean Village PUD?

**January 11, 1990 Agreement Between Washoe County and IVGID Whereby IVGID Assumed the County’s Obligation to Maintain and Repair the East and West Parks at the Intersections of State Highway 28 and Lakeshore Blvd:** Thirty-one (31) years ago another STUPID Board entered into this agreement with the county<sup>3</sup>. According to the agreement two “interpretive parks” were to be constructed<sup>4</sup> at either end of Lakeshore Blvd where they intersect State Highway 28, IVGID would be

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<sup>1</sup> The authorization is reflected in the minutes of the Board’s January 26, 1978 meeting.

<sup>2</sup> A copy of the agreement is attached as Exhibit “A” to this written statement.

<sup>3</sup> A copy of the agreement is attached as Exhibit “B” to this written statement.

<sup>4</sup> Which per ¶9 of the agreement would be owned by the county.



responsible for “maintain(ing) the(se) facilities at a level...equal to that provided other...county facilities,” and the county would be responsible for “funding...operation and maintenance of the facilities at a level sufficient to cover IVGID’s direct and indirect costs of...operation and maintenance.”

It turns out that since 1995 IVGID staff have not been budgeting nor billing the county for the costs of maintaining, repairing and upgrading these two parks. And rather than seeking reimbursement<sup>5</sup>, our GM suggests we consider reimbursement to be “water under the bridge.” And why is IVGID assuming a larger and larger footprint which creates financial support from local parcel owners?

**My June 28, 2021 E-Mail to the Board on the Subject of Maintaining the Two East-West County Parks<sup>6</sup>:** On June 28, 2021 I wrote to the IVGID Board a second time alerting members to the subject issue in relation to an IVGID employee providing maintenance labor. I asked what the Board intended to do about the situation, which I anticipated would be nothing. The next day I received a response from our GM, Indra, which I interpreted to be: it doesn’t matter because “community” is more important; and, there would be a meeting on this subject and how to move forward with the county manager on July 9, 2021.

**My July 6, 2021 E-Mails to the Board on the Subject of Plowing County Dedicated Roads<sup>7</sup>:** On July 6, 2021 I wrote to the IVGID Board alerting members a second time to the subject issue. I asked why IVGID continues to do other persons’ jobs at local property owners’ expense, and attempted to explain that jobs like these cost a lot more than just the cost of labor. I also asked for records evidencing the yearly budget for these tasks given I anticipate there is none.

**Conclusion:** So there you go. Our staff don’t have enough to do without attending to county property? They don’t have enough employees to assign to someone else’s property, so let’s hire a couple more? They don’t have a justification for additional equipment, so let’s fabricate one (here several \$260K loaders to plow snow as a minimum)? They can’t cut their overspending so our recreation venues operate at a break even or positive cash flow so let’s create a scapegoat as the reason why? And all of this comes at local parcel owners’ expense because the costs associated with these two contracts are subsidized by the RFF.

Our staff are so quick to offer to do someone else’s job on someone else’s property because they’re not paying for it! Our GM isn’t paying because he resides in Reno. “Timmy” the taker and Michaela the “mooch” aren’t paying because neither owns real property within the District’s boundaries and for this reason, doesn’t pay the RFF. So why should they care?

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<sup>5</sup> A minimum of \$104,000.

<sup>6</sup> This e-mail and our GM’s June 29, 2021 response are attached as Exhibit “C” to this written statement.

<sup>7</sup> These e-mails are attached as Exhibit “D” to this written statement.



**EXHIBIT "A"**

THIS INTER-LOCAL COOPERATIVE AGREEMENT is entered into this day between Washoe County, hereafter referred to as "County," and Incline Village General Improvement District, hereafter referred to as "IVGID," in accordance with the provisions of NRS 217.180. This contract shall be ratified by official action of the governing bodies of each party as a condition precedent to its entry into force.

This Agreement is made with reference to the following facts:

(a) The purpose of this Agreement is to delineate the responsibilities and obligations of the parties hereto for employing and mending of those certain roadways located in Incline Village in Washoe County known as: (1) Country Club Boulevard, commencing in proximity to its intersection with Highway 20 and continuing to the proximity of its intersection with Ski Way; and, (2) Ski Way, commencing in proximity to its intersection with Country Club and continuing to the area in proximity to where Ski Way joins Tiroi Drive at the Tyrolia Village gates. Attached as Exhibit A is a map showing the roadway areas as delineated.

(b) The parties hereto recognize that a portion of said roadways has been accepted for maintenance by the County and that a portion of said roadways has been accepted for maintenance by IVGID, and that by this Agreement they intend to provide for an exchange of services.

(c) The parties further intend by this Agreement to provide that County will enforce speed limitations and traffic control on that portion of the roadways previously accepted for maintenance by IVGID.

HOW, THEREFORE, the parties agree:

work and labor to excavate and apply sand to those portions of Country Club Boulevard and Ski Way as previously described in Sub (a) above. IVOID agrees to excavate and sand said roadways to Washoe County standards.

(2) That County will provide all materials to be used for sanding said described roadways at the same application rates and to the same extent that County provides sanding on other roads in Incline Village; provided further, however, that IVOID's obligation to sand shall be conditioned upon County providing sanding materials. Further, IVOID shall, upon reasonable notice from County, provide sanding services because of extreme hazardous conditions, which services may be beyond the County's ordinary sanding for other roads. If County determines that it is unable to supply sand materials as needed, then IVOID may obtain sand materials elsewhere and County agrees to reimburse IVOID for the cost thereof.

(3) Each party shall absorb its own costs in providing the services set forth herein. It is represented that each party shall annually budget sufficient monies to provide the services described herein during the term of this Agreement.

(4) That each party shall hold the other harmless from any claim whatsoever by reason of its providing services as set forth herein. Such hold-harmless clause shall apply to the claims of third parties who may have personal and property damage injury as a result of the activities of the respective parties. It is represented that each party will acquire and maintain adequate insurance to cover the claims of third parties.

(5) County will use reasonable efforts to enforce traffic speed controls on those portions of the roadways maintained by IVOID in the same manner and to the same

heretofore accepted for maintenance by County.

(6) That this Agreement shall become effective immediately following its verification by the parties hereto and shall continue in effect until June 1, 1978. Thereafter, this Agreement shall be in effect between January 1 and June 1 of each succeeding year and shall be automatically renewed unless either of the parties hereto serves by certified mail on the other party to this Agreement a written notice of cancellation not more than fifteen (15) days after January 1 of a new contract year, in which event this Agreement will officially terminate on receipt of said notice.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year appearing by the signatures below,

WASHOE COUNTY, acting by and through its Board of County Commissioners

By [Signature]  
KEN HANFF, Chairman

DATE: January 31, 1978

ATTEST:  
ALEX COOK, Clerk  
By [Signature] CHIEF DEPUTY  
Clerk

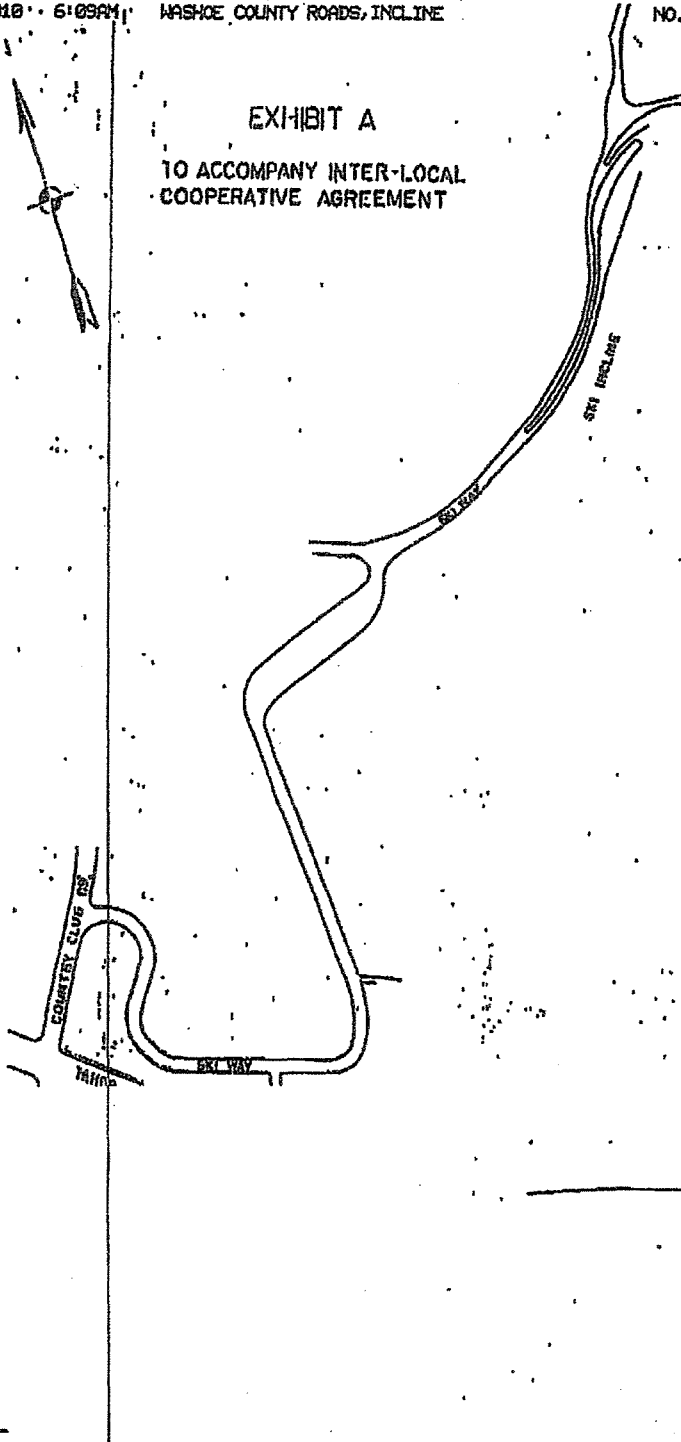
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By [Signature]  
WILLIAM HENNING, General Manager

DATE: January 7, 1978

ATTEST:  
[Signature]

EXHIBIT A  
TO ACCOMPANY INTER-LOCAL  
COOPERATIVE AGREEMENT



**EXHIBIT "B"**



AGREEMENT - WASHOE COUNTY AND IVGID  
FOR INCLINE VILLAGE INTERPRETATIVE PARKS

This Agreement, entered into this 11<sup>th</sup> day of January, 1989<sup>90</sup>, between Incline Village General Improvement District, a local public agency established under NRS Chapter 318 (herein referred to as "IVGID") and Washoe County, a political subdivision of the State of Nevada (herein referred to as "COUNTY")

W I T N E S S E T H:

WHEREAS, County has moneys available from the Residential Construction Tax Fund which it desires to use for construction of two parks located at the East and West ends of Lakeshore Drive at Incline Village; and

WHEREAS, IVGID has the experience and expertise needed to construct, operate and maintain the Parks and has agreed to accept such responsibilities; and

WHEREAS, the parties wish to establish an understanding of their rights and obligations with respect to the Parks.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES HEREIN CONTAINED, THE PARTIES AGREE AS FOLLOWS:

1. The Project

The project consists of construction, including site improvements, parking, one gazebo, interpretative signage, path systems and landscaping, and the subsequent operation and maintenance of two Interpretative Parks on land located at the East and West ends of Lakeshore Drive described in Exhibits A

and B, attached hereto and incorporated herein.

IVGID may, with prior County approval, add additional features at its sole expense.

## 2. Project Costs

The estimated cost of construction of this project is One Hundred Thirty One Thousand Five Hundred Dollars (\$131,500). This figure is IVGID's best estimate of all costs of manpower, materials, supplies, and equipment necessary to complete the project according to the plans and specifications incorporated herein as Exhibit "C." These funds shall be provided by the County.

The parties further agree that said project costs shall not exceed the aforementioned estimated amount without prior approval of County. In the event that IVGID reasonably anticipates that said project costs will exceed the estimated amount, it shall promptly notify County in writing of such fact, so that the parties may promptly meet to negotiate and agree upon the cost of any additional construction required for the project.

## 3. Disbursement of Funds

Trust Account. IVGID shall establish an independent, interest bearing trust account for the exclusive purpose of receiving and disbursing District 9 funds, and, if applicable, other County funds for the Project. Non-County Project funds, if any, shall not be deposited in the Project trust account and shall not be commingled with County funds.

Receipts. County shall make payment to IVGID of such sums at such times as necessary to meet County funding requirements. County may aggregate several monthly payments, or pay lump sums by phase, at its discretion, provided that it shall at a minimum make timely payments sufficient to meet IVGID's requirements. IVGID shall deposit all payments received from County in the trust account. Under no circumstances shall County make payments to IVGID in a total amount exceeding the County's funding commitments.

Disbursements. IVGID shall disburse funds from the trust account to pay Project costs, and for no other purpose. IVGID shall remit to County all funds in the trust account at the completion of the Project.

Statement. Until completion of the Project, IVGID shall provide County a monthly statement of the trust account. Such statement shall include a copy of the bank's statement of transactions and balances; a schedule of all expenses supporting each disbursement from the account; and copies of the bills and other documents supporting each expense.

Records. IVGID shall maintain adequate financial and nonfinancial records pertaining to the Project, including records pertaining to Project design and construction, sufficient to demonstrate compliance with this Agreement, generally accepted accounting principals, and applicable laws and regulations. All such records shall be available at

reasonable time for inspection by County and its agents.

4. Inspections - Permits

Whenever deemed necessary the County shall conduct inspections of the work to determine compliance with the plans and specifications. Any defects or unacceptable variations will be reported to IVGID who shall take appropriate action to remedy the problem. It is understood that this shall not act as an assumption by the County of the owner's duty to inspect construction as is normal in construction projects and does not relieve IVGID of such responsibilities.

County will provide plan checks and such other checks and inspections that are normally provided to any person who is subject to the County's building permit requirements.

County will waive any fees to the extent that they are waived on the County's own projects.

5. Plan Approval, Change Orders

Attached hereto as Exhibit C are the Plans and Specifications for the parks. Either party may request a change of the agreed upon plans or specifications either prior to or during construction.

Any such request will be submitted to the other party for review and will be considered and a decision made within 10 days of receipt. The parties will negotiate any differences and change, add, or delete any items necessary to achieve mutual agreement of the plans and specifications, provided that the County will make the final decision.

6. Construction Contracts

IVGID shall be the contractor for the project and shall comply with the Nevada Revised Statutes provisions for local government spending with respect to any materials or labor contracts including, without limitation, bidding or purchasing and disbursement or retention of moneys.

IVGID shall submit copies of all bid requests or proposals for County review and approval prior to dissemination thereof.

7. Management of Facilities

Following completion of construction, IVGID shall have full and complete operational responsibilities. The facilities shall be open to the public subject only to such restrictions as are necessary to ensure the safety of users and the property, provided that any such restrictions must be approved by the County as consistent with the operation of other County facilities.

8. Maintenance of Facilities

IVGID shall maintain the facilities at a level at least equal to that provided other IVGID facilities and County facilities. County may conduct periodic or random inspections and demand correction of any deficiencies.

County shall provide funding for the operation and maintenance of the facilities at a level sufficient to cover IVGID's direct and indirect costs of such operation and maintenance. County shall provide an annual operational budget

of at least Four Thousand Dollars (\$4,000), in the form of either money or services, to be paid to IVGID at the beginning of each fiscal year. Should IVGID reasonably anticipate that its operating costs will exceed this minimum amount, it shall submit a revised budget to County and County and IVGID shall meet to negotiate and agree upon said revised budget.

Notwithstanding statutory requirements to the contrary, such revised budget may be adopted by mutual agreement of the parties, without a formal modification of this agreement by letter, resolution or other documentation.

The parties further agree that any monies expended or services provided by County to correct problems deemed hereunder to be the responsibility of IVGID, which problems IVGID fails to resolve after the serving of proper notice to IVGID by County, may be credited against said budgeted or applied funds.

9. Ownership

It is acknowledged that the County shall be the owner of all improvements except those which may be constructed by IVGID under separate contract funded entirely by non-County money, provided that the money or supplies or labor was donated specifically to IVGID and not to the County.

10. Indemnification - Hold Harmless - Insurance

A. Insurance. For any contract for construction or installation, the contractor shall be required to provide owner's and contractor's protective insurance in an amount not

less than the contract amount. IVGID and Washoe County shall each be named as an additional insured, and each shall receive a certificate of insurance.

If IVGID elects to procure commercial property insurance for the Project, such insurance shall name Washoe County as an additional insured, and a copy of the insurance certificate shall be provided by IVGID to County. If IVGID elects not to procure commercial property insurance for the Project, the Project shall be covered in a self-insurance program or other risk financing technique acceptable to County.

B. Indemnification of County. IVGID shall indemnify and hold County and its officers, employees, agents, contractors, and subcontractors harmless from any claims, demands, losses, defense costs, or liability of any kind or nature which County, its officers, employees, agents, contractors or subcontractors may sustain or incur or which may be imposed upon them, including but not limited to physical or emotional injury to or death of persons, or damage to property, arising out of actions by, or the negligence of, IVGID or IVGID's officers, employees, agents, contractors, or subcontractors in connection with this Project or this Agreement, excepting only liability arising out of actions of, or negligence by, County, its officers, employees, agents, contractors, and subcontractors.

Should County employees be required to respond to any such claims or actions IVGID shall reimburse County for the

time involved.

In assessing the nature of the claim against the County and its obligation to respond, the underlying incident shall be determinative notwithstanding the form of the allegations against the County.

C. Indemnification of IVGID. County shall indemnify and hold IVGID and its officers, employees, agents, contractors and subcontractors harmless from any claims, demands, losses, defense costs, or liability of any kind or nature which IVGID, its officers, employees, agents, contractors or subcontractors may sustain or incur or which may be imposed upon them, including but not limited to physical or emotional injury to or death of persons, or damage to property, arising out of actions by, or the negligence of, County or County's officers, employees, agents, contractors or subcontractors in connection with this Project or this Agreement, excepting only liability arising out of actions of or negligence by, IVGID, its officers, employees, agents, contractors, and subcontractors.

11. Term of Agreement

This Agreement shall remain in effect for as long as the Parks are in existence unless terminated as herein provided.

12. Resolution of Disputes

Any dispute which may arise will be submitted to the County Manager and the IVGID General Manager. If it cannot be resolved at that level it shall be presented to their governing



boards. If a satisfactory compromise cannot be reached the decision of the Board of County Commissioners shall be final.

13. Termination

IVGID and County each reserves the right, upon the giving of at least ninety (90) days written notice to the other party, to terminate this agreement or to suspend or abandon the project and all work connected with the project, for any cause or reason whatsoever.

On the termination of this agreement, or the suspension or abandonment of the project by County, County shall pay IVGID as full payment for all services performed and expenses incurred, all sums owing to IVGID on the day written notice is received by IVGID, plus the reasonable value of all work performed under this agreement by IVGID up to the time it receives such notice. Additionally, IVGID may remove from park grounds its own personal property and other materials and supplies not provided with County funds or provided for specific use in the parks, provided that such removal can be accomplished without creating a dangerous condition for persons or property otherwise.

In the event that County has advanced funds to IVGID for services which are not yet performed at the time of termination of this agreement, IVGID, at County's request, shall return such unused funds to County.

14. Litigation - Attorneys Fees and Costs

If either party is compelled to institute, prosecute, execute, defend, or enforce any action or proceeding pertaining to this Agreement, the total of such sums, expenses, and losses, including attorneys fees and costs, shall be due and payable to the prevailing party from the nonprevailing party within 30 days after such award.

15. Amendments

This Agreement may be amended by mutual agreement of the parties in writing. No action by IVGID shall be deemed an amendment of this Agreement unless approved by motion of IVGID's Board of Trustees. No action of County shall be deemed an amendment of this Agreement unless approved by motion of County's Board of Commissioners.

16. Assignment

Neither party may assign any part of this Agreement without the prior written consent of the other party's governing body. All terms hereof shall be binding on the heirs, successors, and assigns of the parties.

17. Waiver

No term or condition of this Agreement may be waived, except by written consent. Forbearance or indulgence by either party, in any regard whatsoever, shall not constitute a present or future waiver of that or any other term, covenant, or condition unless expressly stated.

18. Severability

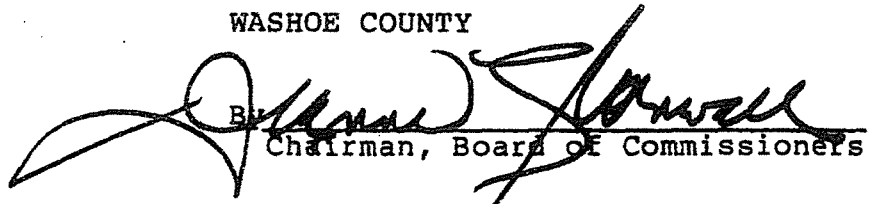
If any provision of this Agreement or the application thereof to either party or to any other person or circumstance is found or declared invalid, void, or unenforceable, the remaining provisions, or the application of such provisions to the other party, or to any other person or circumstance, shall remain in full force and effect.

19. Notice

Notice pursuant to this Agreement shall be given in writing to IVGID at P.O. Drawer P, Incline Village, Nevada 89450, or delivered personally to IVGID's offices at 893 Southwood Boulevard, Incline Village, Nevada. Notice to County pursuant to this Agreement shall be given in writing to Washoe County Parks and Recreation Department, P.O. Box 11130, Reno, Nevada 89520-0027 or delivered personally to County's offices at 2601 Plumas Street, Reno, Nevada 89509.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first above noted.

WASHOE COUNTY

  
Chairman, Board of Commissioners

ATTEST:

\_\_\_\_\_  
County Clerk

INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT

By Roberta Gang  
Chairman, Board of Trustees

By Robert C. Wolf  
Secretary, Board of Trustees

STATE OF NEVADA )  
                          : ss.  
COUNTY OF WASHOE )

On the 11th day of January, 1990, personally  
appeared before me, a Notary Public, Roberta Gang and  
Robert C. Wolf of  
the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, who acknow-  
ledged to me that they executed the above instrument for the  
purpose therein contained.

Judith C. Crocket  
NOTARY PUBLIC

Reviewed and approved:

Patrick L. Finnigan  
Patrick L. Finnigan  
Director, Administrative  
Services

Noel E. Manoukian  
Noel E. Manoukian, Ltd.  
General Counsel



EXHIBIT "A"

WEST PARK

Beginning at a Point 21.10 ft. Left of Engineers Station "04" 197+40.07 (Centerline P.T.) said point being on a 978.90 ft. radius curve to the Right, the radius point of which bears S 31°45'07"E;

THENCE 184.71 ft. along the arc of said curve to the Right through a central angle of 10°48'40", the chord of which bears N 63°39'13"E 184.43 ft. to a point;

THENCE S 34°30'28"E 34.91 ft. to a point;

THENCE S 19°36'19"W 56.82 ft. to a point;

THENCE S 07°22'48"E 40.01 ft. to a point;

THENCE S 36°42'53"E 52.32 ft. to a point;

THENCE S 01°53'30"E 69.35 ft. to a point;

THENCE S 85°36'10"W 222.70 ft. to a point on a 135.00 ft. radius curve to the Right;

THENCE 127.91 ft. along the arc of said curve to the Right through a central angle of 54°17'09", the chord of which bears N67°15'16"W 123.18 ft., to a point on a 20.00 ft. radius curve to the Right;

THENCE 24.37 ft. along the arc of said curve to the Right through a central angle of 69°49'30", the chord of which bears N 05°11'56"W 22.89 ft., to a point on a 110.00 ft. radius curve to the Right;

THENCE 54.78 ft. along the arc of said curve to the Right through a central angle of 28°32'04", the chord of which bears N 43°58'51"E 54.22 ft. to a point;

THENCE N 58°14'53"E 112.16 ft. to the Point of Beginning.

Said Parcel as described contains 53,661 sq. ft. or 1.232 Acres more or less.

WEST PARK

SCALE  
1" = 50'



"04" 191+41.07

P.T.

TAHOE BLVD.

S 34° 30' 28" E  
34.91

S 19° 36' 19" W  
56.28

S 07° 22' 48" E  
40.01

S 36° 42' 53" E  
52.32

S 01° 53' 30" E  
69.35

A - 184.71  
R = 978.90  
Δ = 10° 48' 40"

HWY. # 28  
N 58° 14' 53" E  
112.16

A - 54.78  
R = 110.00  
Δ = 28° 32' 04"

R = 20.00  
Δ = 69° 49' 30"  
A = 24.37

R = 135.00  
Δ = 54° 17' 09"  
A = 127.91

S 85° 36' 10" W  
222.70

LAKESHORE DR.

## EAST PARK

Parcel 1,

Beginning at a Point 29.98 ft. Left of Engineers Station "0<sup>3</sup>" 549+54.75 (Centerline P.O.C.), Said point being on a 1821.19 ft. radius curve to the Left, the radius point of which bears S 61°37'45"E;

THENCE 253.65 ft. along the arc of said curve to the Left through a central angle of 7°58'48", the chord of which bears S 24°22'51"W 253.44 ft., to a point on a 25.00 ft. radius curve to the Right;

THENCE 33.86 ft. along the arc of said curve to the Right through a central angle of 77°36'35", the chord of which bears S 59°11'45"W 31.33 ft., to a point on a 110.00 ft. radius curve to the Right;

THENCE 82.89 ft. along the arc of said curve to the Right through a central angle of 43°10'27", the chord of which bears N 60°24'44"W 80.94 ft., to a point on a 182.00 ft. radius curve to the Right;

THENCE 74.54 ft. along the arc of said curve to the Right through a central angle of 23°27'54", the chord of which bears N 27°05'34"W 74.02 ft., to a point;

THENCE N 15°21'37"W 135.91 ft. to a point;

THENCE N 74°38'23"E 35.00 ft. to a point on a 125.00 ft. radius curve to the Left, the radius point of which bears N 48°16'33"E;

THENCE 236.86 ft. along the arc of said curve to the Left through a central angle of 108°34'10", the chord of which bears N 83°59'28" 202.98 ft., to a point being 71.42 ft. Left of Engineers Centerline Station "0<sup>3</sup>"549+56.96 P.O.C.;

THENCE S 60°17'37"E 41.47 ft. to the Point of Beginning.

Said Parcel as described contains 37,832 sq. ft. or 0.87 Acres more or less.

Parcel 2,

Beginning at a Point 188.71 ft. Left of Engineers Station "0<sup>3</sup>" 546+99.82 (Centerline P.O.C.), said point being on a 218.00 ft. radius curve to the Left, the radius point of which bears N 59°03'02"E;

THENCE 71.34 ft. along the arc of said curve to the Left through a central angle of 18°45'03", the chord of which bears S 40°19'30"E 71.03 ft. to a point;

THENCE S 12°47'26"W 27.09 ft. to a point;

THENCE S 36°51'52"W 29.50 ft. to a point;

THENCE N 15°21'37"W 106.35 ft. to a point;

THENCE N 74°38'23"E 6.12 ft. to the Point of Beginning.

Said Parcel as described contains 2141 sq. ft. or 0.049 Acres more or less.



## Parcel 3,

Beginning at a Point 35.08 ft. Left of Engineers Station "0<sup>3</sup>" 546+19.99 (Centerline P.O.C.), said point being on a 1330.80 ft. radius curve to the Left, the radius point of which bears S 82°57'48"E;

THENCE 408.66 ft. along the arc of said curve to the Left through a central angle of 17°35'40", the chord of which bears S 01°45'38"E 407.06 ft. to a point;

THENCE S 79°26'32"W 24.00 ft. to a point on a 1354.80 ft. radius curve to the Right, the radius point of which bears N 79°26'32"E;

THENCE 399.23 ft. along the arc of said curve to the Right through a central angle of 16°53'02", the chord of which bears N 02°06'57"W 397.79 ft. to a point;

THENCE S 74°38'23"W 42.75 ft. to a point;

THENCE N 11°07'00"E 37.57 ft. to a point;

THENCE N 26°17'37"E 21.11 ft. to a point;

THENCE N 42°52'54"E 9.19 ft. to a point;

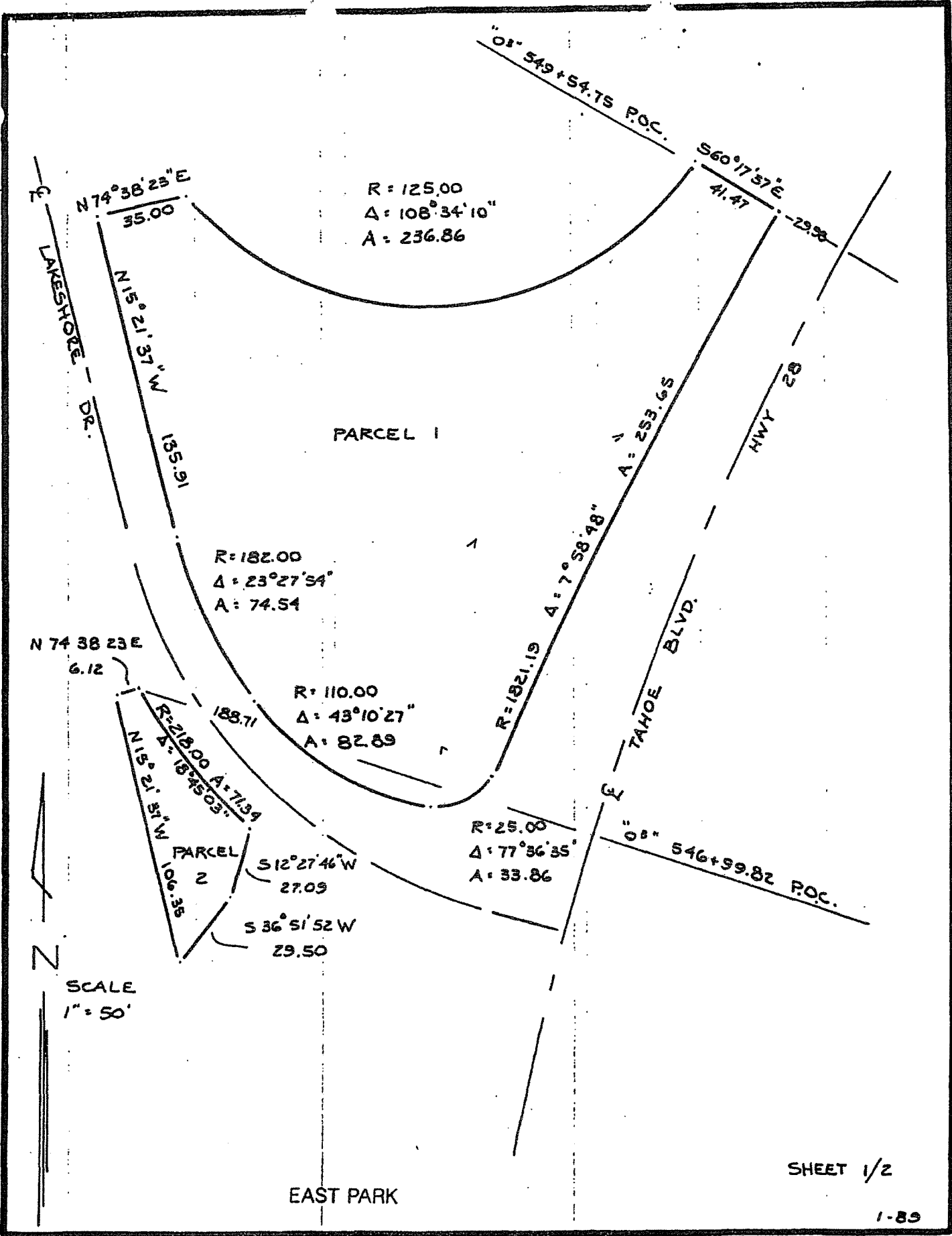
THENCE N 81°18'01"E 5.97 ft. to a point;

THENCE S 58°48'53"E 12.72 ft. to a point;

THENCE S 47°35'01"E 21.29 ft. to a point;

THENCE S 33°48'25"E 20.94 ft. to the Point of Beginning.

Said parcel as described contains 12,128 sq. ft. or 0.278 Acres more or less.



- ① S 74° 38' 23" W 42.75
- ② N 11° 07' 00" E 37.57
- ③ N 26° 17' 37" E 21.11
- ④ N 42° 52' 54" E 9.19
- ⑤ N 81° 18' 01" E 5.97
- ⑥ S 58° 48' 53" E 12.72
- ⑦ S 47° 35' 01" E 21.29
- ⑧ S 33° 48' 25" E 20.94

LAKESIDE DR.

PARCEL 3

03" 546 + 19.99 POC.

35.08

A = 399.23

A = 408.66

Δ = 16° 53' 02"

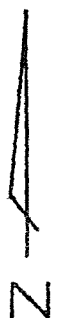
Δ = 17° 35' 40"

R = 1354.80

R = 1330.80

S 79° 26' 32" W  
24.00

SHEET 2/2



SCALE  
1" = 50'

EAST PARK

1/83

**EXHIBIT "C"**

## Re: More Evidence Our Rec Fee Pays For All Sorts of Stuff Having Nothing to Do With Making Any District Recreation Venue Available For My Property's Use

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**From:** "Winqest, Indra S." <ISW@ivgid.org>  
**To:** s4s@ix.netcom.com <s4s@ix.netcom.com>  
**Cc:** Tim Callicrate <callicrate\_trustee@ivgid.org>, Wong, Kendra <Wong\_trustee@ivgid.org>, Sara Schmitz <trustee\_schmitz@ivgid.org>, Michaela Tonking <tonking\_trustee@ivgid.org>, Matthew Dent <dent\_trustee@ivgid.org>  
**Subject:** Re: More Evidence Our Rec Fee Pays For All Sorts of Stuff Having Nothing to Do With Making Any District Recreation Venue Available For My Property's Use  
**Date:** Jun 29, 2021 12:02 AM

---

Aaron - I, and members of the senior management team are meeting with County Manager Brown and Assistant County Manager Solaro on July 9th and we will be discussing how we remedy this moving forward. I already pushed out the capital project that was in the budget until we get the county to agree to pay for it. We will get this resolved. In regards to staff, i will discuss with our parks superintendent in case their was any wrongdoing.

Lastly, as i agree its unfortunate that this slipped through the cracks dating back to the late 90s. Its now been discovered and we cant do anything about the past besides learn from it. It makes zero sense to just let the two parks rot as they are the entrances to each side of town. I don't trust the county will do as good of a job maintaining so i prefer we handle it but get reimbursed by the county. It takes minimal resources to maintain. If the county does not cooperate with us on this which im confident will not be the case, i will start playing hardball.

Indra

On Jun 28, 2021, at 5:57 PM, s4s@ix.netcom.com wrote:

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So the attached file was sent to me by Frank Wright. It depicts one of our staff maintaining the grounds at one of the Washoe County parks at the intersection of Lakeshore Blvd. and Highway 28.

Why does this continue to take place when I placed the Board on notice of the fact that this is not an IVGID owned park and apparently our wonderful staff apparently haven't billed the county for services such as these in the last 20+ years?

I guess it's called "Financial NON-Transparency" which is the way the District's financials should be described to the public, because that's exactly what they are.

What you didn't see from the attachment file is that after our employee finished maintaining the county's park, he drove to the post office to pick up his mail.

And then he drove to Wells Fargo Bank to do his banking.

And he called up his fellow employee colleagues to arrange a group lunch at the end of the week, using an IVGID

procurement card for payment, because it's hot outside and our employees had a tough week!

So what do you intend to do about this mis-management? Since I assume it's nothing because:

1. Three of you don't care; and,
2. Two of you don't care because you don't pay. Or am I a "blatant liar" about this Mr. Callicrate which you've accused me of without providing any evidence?

And you wonder why the RFF/BFF are being wasted? I've now provided more evidence.

Respectfully, Aaron Katz

div.maildrop\_icon {background-image: url('https://www.icloud.com/mail\_resources/icloud\_download.png');background-repeat: no-repeat;display: inline-block;margin: 15px 18px 13px 18px;height: 25px;width: 26px;}@media(-webkit-min-device-pixel-ratio: 2), (min-resolution: 192dpi) {div.maildrop\_icon {background-image: url('https://www.icloud.com/mail\_resources/icloud\_download@2x.png');background-size: 25px 26px;}}

Download Attachment<[https://www.icloud.com/attachment/?u=https%3A%2F%2Fcvws.icloud-content.com%2FB%2FAT-FVo7r2ZPPAS3PuvR-TiQneAKiAeMPLVUwexKAqePODFZ9-QYnMzkN%2F%24%7Bf%7D%3Fo%3DAkOc7d0lC4NmOquq6nX-vsH1exkY9IPz1iQ0-hfDpdKS%26v%3D1%26x%3D3%26a%3DCAogbHJG15WQG5g4Z8wyHZtJKZfNJQwW889h3RRVjZFH53QSeBCJtYyf pS8YicWH864vlgEAKgkC6AMA\\_3hJvmJSBCd4AqJaBCczOQ1qJne2VPVtCuZdP4WZuzaJjpbck9M-QUGRBcs0YdzjBKgiti92uY2ncibevmw7RXaREWN3Xren1L75qialLH5bGeAGa39ep68\\_d29lmNeUZQ%26e%3D1627497030%26fl%3D%26r%3D8475FEF7-C5A3-4023-ABA7-4BE4AF0F97AB-1%26k%3D%24%7Buk%7D%26ckc%3Dcom.apple.largeattachment%26ckz%3D2B73C0C6-5A1D-402A-9047-FBC485C6962D%26p%3D58%26s%3DCH8lFThWfYJOr5s-cacNm3Jkylg&uk=Cmf41VJYc0tWTbTC-TkgbA&f=IMG\\_2653.MOV&sz=27227715](https://www.icloud.com/attachment/?u=https%3A%2F%2Fcvws.icloud-content.com%2FB%2FAT-FVo7r2ZPPAS3PuvR-TiQneAKiAeMPLVUwexKAqePODFZ9-QYnMzkN%2F%24%7Bf%7D%3Fo%3DAkOc7d0lC4NmOquq6nX-vsH1exkY9IPz1iQ0-hfDpdKS%26v%3D1%26x%3D3%26a%3DCAogbHJG15WQG5g4Z8wyHZtJKZfNJQwW889h3RRVjZFH53QSeBCJtYyf pS8YicWH864vlgEAKgkC6AMA_3hJvmJSBCd4AqJaBCczOQ1qJne2VPVtCuZdP4WZuzaJjpbck9M-QUGRBcs0YdzjBKgiti92uY2ncibevmw7RXaREWN3Xren1L75qialLH5bGeAGa39ep68_d29lmNeUZQ%26e%3D1627497030%26fl%3D%26r%3D8475FEF7-C5A3-4023-ABA7-4BE4AF0F97AB-1%26k%3D%24%7Buk%7D%26ckc%3Dcom.apple.largeattachment%26ckz%3D2B73C0C6-5A1D-402A-9047-FBC485C6962D%26p%3D58%26s%3DCH8lFThWfYJOr5s-cacNm3Jkylg&uk=Cmf41VJYc0tWTbTC-TkgbA&f=IMG_2653.MOV&sz=27227715)>

Available until Jul 28, 2021<[https://www.icloud.com/attachment/?u=https%3A%2F%2Fcvws.icloud-content.com%2FB%2FAT-FVo7r2ZPPAS3PuvR-TiQneAKiAeMPLVUwexKAqePODFZ9-QYnMzkN%2F%24%7Bf%7D%3Fo%3DAkOc7d0lC4NmOquq6nX-vsH1exkY9IPz1iQ0-hfDpdKS%26v%3D1%26x%3D3%26a%3DCAogbHJG15WQG5g4Z8wyHZtJKZfNJQwW889h3RRVjZFH53QSeBCJtYyf pS8YicWH864vlgEAKgkC6AMA\\_3hJvmJSBCd4AqJaBCczOQ1qJne2VPVtCuZdP4WZuzaJjpbck9M-QUGRBcs0YdzjBKgiti92uY2ncibevmw7RXaREWN3Xren1L75qialLH5bGeAGa39ep68\\_d29lmNeUZQ%26e%3D1627497030%26fl%3D%26r%3D8475FEF7-C5A3-4023-ABA7-4BE4AF0F97AB-1%26k%3D%24%7Buk%7D%26ckc%3Dcom.apple.largeattachment%26ckz%3D2B73C0C6-5A1D-402A-9047-FBC485C6962D%26p%3D58%26s%3DCH8lFThWfYJOr5s-cacNm3Jkylg&uk=Cmf41VJYc0tWTbTC-TkgbA&f=IMG\\_2653.MOV&sz=27227715](https://www.icloud.com/attachment/?u=https%3A%2F%2Fcvws.icloud-content.com%2FB%2FAT-FVo7r2ZPPAS3PuvR-TiQneAKiAeMPLVUwexKAqePODFZ9-QYnMzkN%2F%24%7Bf%7D%3Fo%3DAkOc7d0lC4NmOquq6nX-vsH1exkY9IPz1iQ0-hfDpdKS%26v%3D1%26x%3D3%26a%3DCAogbHJG15WQG5g4Z8wyHZtJKZfNJQwW889h3RRVjZFH53QSeBCJtYyf pS8YicWH864vlgEAKgkC6AMA_3hJvmJSBCd4AqJaBCczOQ1qJne2VPVtCuZdP4WZuzaJjpbck9M-QUGRBcs0YdzjBKgiti92uY2ncibevmw7RXaREWN3Xren1L75qialLH5bGeAGa39ep68_d29lmNeUZQ%26e%3D1627497030%26fl%3D%26r%3D8475FEF7-C5A3-4023-ABA7-4BE4AF0F97AB-1%26k%3D%24%7Buk%7D%26ckc%3Dcom.apple.largeattachment%26ckz%3D2B73C0C6-5A1D-402A-9047-FBC485C6962D%26p%3D58%26s%3DCH8lFThWfYJOr5s-cacNm3Jkylg&uk=Cmf41VJYc0tWTbTC-TkgbA&f=IMG_2653.MOV&sz=27227715)>

Click to Download<[https://www.icloud.com/attachment/?u=https%3A%2F%2Fcvws.icloud-content.com%2FB%2FAT-FVo7r2ZPPAS3PuvR-TiQneAKiAeMPLVUwexKAqePODFZ9-QYnMzkN%2F%24%7Bf%7D%3Fo%3DAkOc7d0lC4NmOquq6nX-vsH1exkY9IPz1iQ0-hfDpdKS%26v%3D1%26x%3D3%26a%3DCAogbHJG15WQG5g4Z8wyHZtJKZfNJQwW889h3RRVjZFH53QSeBCJtYyf pS8YicWH864vlgEAKgkC6AMA\\_3hJvmJSBCd4AqJaBCczOQ1qJne2VPVtCuZdP4WZuzaJjpbck9M-QUGRBcs0YdzjBKgiti92uY2ncibevmw7RXaREWN3Xren1L75qialLH5bGeAGa39ep68\\_d29lmNeUZQ%26e%3D1627497030%26fl%3D%26r%3D8475FEF7-C5A3-4023-ABA7-4BE4AF0F97AB-1%26k%3D%24%7Buk%7D%26ckc%3Dcom.apple.largeattachment%26ckz%3D2B73C0C6-5A1D-402A-9047-FBC485C6962D%26p%3D58%26s%3DCH8lFThWfYJOr5s-cacNm3Jkylg&uk=Cmf41VJYc0tWTbTC-TkgbA&f=IMG\\_2653.MOV&sz=27227715](https://www.icloud.com/attachment/?u=https%3A%2F%2Fcvws.icloud-content.com%2FB%2FAT-FVo7r2ZPPAS3PuvR-TiQneAKiAeMPLVUwexKAqePODFZ9-QYnMzkN%2F%24%7Bf%7D%3Fo%3DAkOc7d0lC4NmOquq6nX-vsH1exkY9IPz1iQ0-hfDpdKS%26v%3D1%26x%3D3%26a%3DCAogbHJG15WQG5g4Z8wyHZtJKZfNJQwW889h3RRVjZFH53QSeBCJtYyf pS8YicWH864vlgEAKgkC6AMA_3hJvmJSBCd4AqJaBCczOQ1qJne2VPVtCuZdP4WZuzaJjpbck9M-QUGRBcs0YdzjBKgiti92uY2ncibevmw7RXaREWN3Xren1L75qialLH5bGeAGa39ep68_d29lmNeUZQ%26e%3D1627497030%26fl%3D%26r%3D8475FEF7-C5A3-4023-ABA7-4BE4AF0F97AB-1%26k%3D%24%7Buk%7D%26ckc%3Dcom.apple.largeattachment%26ckz%3D2B73C0C6-5A1D-402A-9047-FBC485C6962D%26p%3D58%26s%3DCH8lFThWfYJOr5s-cacNm3Jkylg&uk=Cmf41VJYc0tWTbTC-TkgbA&f=IMG_2653.MOV&sz=27227715)>

7/7/2021

EarthLink Mail

1%26k%3D%24%7Buk%7D%26ckc%3Dcom.apple.largeattachment%26ckz%3D2B73C0C6-5A1D-402A-9047-FBC485C6962D%26p%3D58%26s%3DCH8IFThWfYJOr5s-cacNm3Jkylg&uk=Cmf41VJYc0tWTbTC-TkgbA&f=IMG\_2653.MOV&sz=27227715>

IMG\_2653.MOV

0 bytes

Sent from my iPhone

11/11/2021 11:11 AM

**EXHIBIT "D"**



## Re: Fw: Agreement w/the County For Plowing Country Club All the Way Up to Ski Way and Then to Tirol - P.S.

---

**From:** <s4s@ix.netcom.com>  
**To:** Tim <tim\_callicrate2@ivgid.org>  
**Cc:** <ISW@ivgid.org>, Kendra Trustee <wong\_trustee@ivgid.org>, Sara <schmitz\_trustee@ivgid.org>, Michaela <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>, Susan <Susan\_Herron@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: Fw: Agreement w/the County For Plowing Country Club All the Way Up to Ski Way and Then to Tirol - P.S.  
**Date:** Jul 6, 2021 8:16 PM

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And you wonder why we had to just pay for two or possibly three \$260K/each loaders to do our job pursuant to this agreement? Payable with our Rec Fees?

And how come I had to discover and share this mis-use of public funds?

Aaron Katz

-----Original Message-----

**From:** <s4s@ix.netcom.com>  
**Sent:** Jul 6, 2021 8:09 PM  
**To:** Callicrate, Tim <tim\_callicrate2@ivgid.org>  
**Cc:** <ISW@ivgid.org>, Wong, Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz, Sara <schmitz\_trustee@ivgid.org>, Tonking, Michaela <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>, Herron, Susan <Susan\_Herron@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Fw: Agreement w/the County For Plowing Country Club All the Way Up to Ski Way and Then to Tirol

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Attached find an agreement between IVGID and the county for the former to apply sand and snowplow the county's Country Club to Ski Way and Ski Way to First Green (the Big Water Grill). These roads are dedicated county roads. So why are we doing the county's job? Again. Now why are using local property owners' Rec Fee to clear county roads? And this is on top of maintaining two county parks at the intersections of Lakeshore/Highway 28? And how many other jobs are IVGID staff doing that are someone else's job because IVGID property isn't involved?

And where's the yearly budget for taking care of this plowing as required by the agreement? I asked Ms. Herron for this before and received nothing. I am asking again.

7/6/2021

EarthLink Mail

I previously asked the Board to terminate this agreement within 15 days of January 1, 2021, and it did nothing. How about agendizing this matter to vote to terminate?

IVGID owes me a refund. Please advise when you will be presenting an accounting and providing a refund check?

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – PUBLIC COMMENTS – AGENDA ITEM C – WHAT DO YOU DO WITH STAFF WHO MAKE DISTRICT DECISIONS REQUIRING BOARD APPROVAL WITHOUT FIRST COMING TO THE BOARD TO SECURE THAT APPROVAL – HERE MODIFICATION TO THE HYATT SPORT SHOP LEASE, AND OUR AGREEMENT WITH VILLAGE SKI LOFT (“VSL”) TO SELL VSL CLOTHING AND SOFT GOODS AND RENT VSL MOUNTAIN BIKES OUT OF THE HYATT SPORT SHOP?**

**Introduction:** Many residents don’t realize that for ten (10) or more years the District has operated a retail sales and rental commercial enterprise out of the Hyatt Hotel’s (“the Hyatt’s”) Sport Shop located within the Hotel’s shopping mall. The IVGID Board has entered into a series of agreements/modifications which are recited on the first page of a Fourth Amendment to Agreement with the Hyatt<sup>1</sup>, and the first page of an April 23, 2010 staff Memorandum re renewal of the Village Ski Loft (“VSL”) retail sales facility lease at Diamond Peak<sup>2</sup>. For some reason our General Manager (“GM”) decided last year to no longer operate the Sport Shop, sell VSL clothing, and rent VSL bikes for half the year (from May 1-October 31. However instead of coming to the Board to explain the reasons why and to secure the Board’s approval, Mr. Winquest simply signed Exhibit “A” as if he has authority to unilaterally modify a written agreement the Board has entered into. And with respect to the VSL agreement, our GM’s modification was oral. Given these episodes are just a small example of a much larger problem, I object. And that’s the purpose of this written statement.

**My June 11, 2021 E-Mail to the Board on This Very Subject:** On June 11, 2021, I e-mailed the Board alerting members to our GM’s agreement modifications with the Hyatt and VSL and without Board approval<sup>3</sup>. I asked what the Board intended to do given this modification was an act in excess of our GM’s jurisdiction. And I also asked the Board agendaize the more comprehensive issue of possibly closing down the Sport Shop for twelve (12) months out of the year (i.e., terminating the lease altogether). So has the Board listened to me? So far the answer is a resounding “no!”

**Conclusion:** I and others have asked this question many times before. Exactly who is running the IVGID bus? If unelected staff can freely enter into and out of agreements with various third parties without obtaining Board approval, even when initially that approval was sought and obtained, why do we need the Board? Just let unelected staff run everything. Which is what they do, and explains why local parcel/dwelling unit owners are compelled to subsidize staff’s operations to the tune of nearly \$7 million annually!

Moreover, no governmental subdivision should be engaged in commercial business sales at retail, let alone in some private third party’s facilities. Yet here that’s exactly what we have done. This

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<sup>1</sup> This agreement is attached as Exhibit “A” to this written statement.

<sup>2</sup> This memorandum is attached as Exhibit “B” to this written statement.

<sup>3</sup> That e-mail is attached to this written statement as Exhibit “C.”



**EXHIBIT "A"**

**FOURTH AMENDMENT TO AGREEMENT**

THIS FOURTH AMENDMENT TO AGREEMENT (the “**Fourth Amendment**”) is made as of the 16 day of September 2020, by and between Hyatt Corporation, as agent of Hyatt Equities, L.L.C., a Delaware limited liability company d/b/a Hyatt Regency Lake Tahoe Resort, Spa and Casino (hereinafter called “**Hyatt**”) and Incline Village Improvement District, a political division of the state of Nevada, d/b/a Diamond Peak Ski Resort (hereinafter called “**Lessee**”).

**WITNESSETH:**

WHEREAS, Hyatt and Lessee entered into that certain Agreement, effective as of June 1, 2010, (the “**Agreement**”), as amended by that certain First Amendment, dated May 18, 2016 (the “**First Amendment**”), that certain Second Amendment, dated May 30, 2019 (the “**Second Amendment**”), that certain Third Amendment, dated June 17, 2020 (noted in error as “**Second Amendment**”) which provides for Lessee to lease space in the Hotel for the operation of a first class sport shop (“**Lease**”) at the Hyatt Regency Lake Tahoe Resort, Spa and Casino (the “**Hotel**”); and

WHEREAS, the parties desire to amend the Agreement to **revise the term.**

NOW, THEREFORE, the parties hereto amend Section 2(b) of the Agreement by this instrument as follows:

“(b) During each calendar year of the Term, Lessee’s operations will exist for the winter season, November 1<sup>st</sup> through April 30<sup>th</sup>. Lessee will temporarily vacate the Premises May 1<sup>st</sup> through October 31<sup>st</sup> of each calendar year throughout the Term. Lessee shall ensure that the Premises is returned to its prior condition by April 30<sup>th</sup> of each year. Failure to do so shall be a breach of this Lease and subject to all applicable provisions of this Lease, including Section 27.”

Except as herein expressly modified, the Agreement shall remain in full force and effect, subject to all terms and conditions contained therein.

IN WITNESS WHEREOF, this Fourth Amendment has been executed by Hyatt and Lessee as of the day and year first hereinabove set forth.

**Hyatt Corporation, as agent of Hyatt Equities, L.L.C., a Delaware limited liability company d/b/a Hyatt Regency Lake Tahoe Resort, Spa and Casino**

**Incline Village Improvement District, a political division of the state of Nevada, d/b/a Diamond Peak Ski Resort**

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

Name: Michael Murphy

Title: General Manager

By: \_\_\_\_\_ 11/24/20

Name: Indra Winquest

Title: General Manager

**EXHIBIT "B"**



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** William B. Horn  
General Manager

**FROM:** Ed Youmans  
Diamond Peak Ski Resort Manager

**SUBJECT:** Renewal of Lease – Village Ski Loft  
Three Year Term beginning July 1, 2010

**DATE:** April 23, 2010


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### **I. RECOMMENDATION**

That the Board of Trustees approves the renewal, without changes, of the attached Lease Agreement with the Village Ski Loft for the operation of the retail ski shop located in the base lodge at the Diamond Peak Ski Resort for another three-year term beginning July 1, 2010.

### **II. BACKGROUND**

The first lease with Village Ski Loft was awarded in 1989 and renewed for the sixth time in 2007. The existing lease, which commenced on July 1, 2007, will expire on June 30, 2010. As required under the lease agreement, the Village Ski Loft notified Diamond Peak before September 1, 2009 of their interest in renewing the lease for another three-year term. Following this memorandum is the proposed 2010-13 lease agreement.

 The conditions of the proposed lease have only been modified to include partnership in the operation of the Hyatt Sport Shop. Staff proposes that if the Hyatt Shop Proposal is accepted, the Village Ski Loft will provide goods and services that IVGID does not currently offer in any of our operations, but which are necessary to provide a rounded offering at the Hyatt Sport Shop. Specifically, these are bicycle rentals and some retail soft goods (sunglasses, sun block, clothing, etc.) that are outside of our current golf and tennis soft goods offering. Staff has proposed the following distribution of gross revenue from sales of Village Ski Loft goods and services at the Hyatt Sport Shop: 10% Hyatt, 5% IVGID, 85% Village Ski Loft.

We have enjoyed a positive working relationship with the Village Ski Loft during the past twenty winter seasons. Our good working relationship leads to mutually beneficial business performance. The Village Ski Loft has consistently been recognized by the Ski Business Magazine and Snow Country Magazine as a member of America's top forty ski retailers. Our commission rate of 18% on sales is among the highest in the ski industry for this type of arrangement. Our lease with the Village Ski Loft represents a positive win-win with a key member of our local business community and demonstrates our commitment to privatization where it makes sense to do so.

Staff does not recommend any changes to the existing lease agreement at this time other than the addition as described above of participation in the Hyatt Sport Shop operation.

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

Over the past three years, the Diamond Peak Ski Resort has received \$103,071 from the Village Ski Loft as rental for their allocated space. This represents average annual revenue of \$34,357.

### **IV. ALTERNATIVE**

There is no obligation placed upon the District to renew the lease and the apparent alternative is to deny the request by Village Ski Loft and end the lease agreement with them on June 30, 2007, as stipulated in the current lease document.

### **V. BUSINESS IMPACTS**

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

**EXHIBIT "C"**

## What Do You Do With Employees Who Make Board Decisions Without Notifying the Board and the Public? - Fw: RE: Records Request - Modification to Hyatt Sport Shop Lease

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <ISW@ivgid.org>, <Susan\_Herron@ivgid.org>, <wong\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>  
**Subject:** What Do You Do With Employees Who Make Board Decisions Without Notifying the Board and the Public? - Fw: RE: Records Request - Modification to Hyatt Sport Shop Lease  
**Date:** Jun 11, 2021 11:23 AM  
**Attachments:** [4th Amendment.pdf](#)

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So Indra told me the District had modified its money making contract with the Hyatt Hotel insofar as operation of the Sport Shop is concerned. I therefore asked to examine the modification, as well as the Board's approval of that modification since it was the Board and not staff that entered into the Sport Shop lease. And attached is what I was provided with. In other words, NO APPROVAL BY THE BOARD!

Staff had no power to unilaterally enter into this lease, and for this reason, it has no power to unilaterally modify it.

So what action do you intend to take for staff acting in excess of authority?

Had this matter been presented to the Board and the public we could have had a discussion about abandoning the lease altogether since we have no business operating a purely commercial business enterprise, let alone at a financial loss, and let alone is some private party's shopping mall. But we were deprived of the opportunity.

Plus according to staff, operating this boondoggle is such a financial cash cow to the District, why would we ever give up operation for six (6) months? Why wouldn't we sub-lease the Sport Shop to the current operator and at least make some money on the sub-lease (after all, we paid to make capital leasehold improvements)?

I ask at least one of you to agendize this matter for two purposes.

First, to address what we do with our staff who saw fit to deprive the Board and the public of the opportunity to weigh in on the merits of continuing to operate the Sport Shop as an ongoing business enterprise.

And second, to consider terminating the lease ALTOGETHER!

Thank you for your cooperation. Aaron Katz

-----Forwarded Message-----

From: Herron, Susan Susan\_Herron@ivgid.org

Sent: Jun 3, 2021 10:22 AM

To: 's4s@ix.netcom.com' s4s@ix.netcom.com

Subject: RE: Records Request - Modification to Hyatt Sport Shop Lease

Mr. Katz,

I believe that this is the document you are requesting.

Susan

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Tuesday, May 25, 2021 7:40 PM

To: Herron, Susan

Subject: Records Request - Modification to Hyatt Sport Shop Lease

Hello Ms. Herron -

I would like to examine the modification to the Hyatt Sport Shop lease which relieves the District of the obligation to operate the Sport Shop, at least during summer months.

Additionally, I would like to examine the minutes of the IVGID Board meeting where the Board approved modification of the subject lease.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENT – ANOTHER INAPPROPRIATE GIVEAWAY OF A MONEY LOSING PUBLIC RECREATION VENUE WHICH IS INDIRECTLY PAID FOR BY LOCAL PARCEL/DWELLING UNIT OWNERS – TAHOE CONNECTION FOR FAMILIES’ JUNE 6, 2021 CHAMP GOLF “SCRAMBLE GOLF TOURNAMENT”<sup>1</sup> SO IT CAN MAKE MONEY OFF THE PUBLIC’S FACILITIES FOR ITS PHILANTHROPIC FLAVOR OF THE MONTH!**

**Introduction:** After being instructed by the Board that staff *shouldn’t* make the public’s recreation venues available to third parties for less than the District’s costs so those third parties can make money off use of those venues they can retain for themselves, our staff gave away exclusive use of the Champ Golf Course the afternoon of June 6, 2021 to the Tahoe Children’s Foundation<sup>2</sup> dba Tahoe Connection for Families<sup>3</sup> (“TCF”) for fundraising purposes for a paltry \$2,000<sup>4</sup>! Given the average daily cost to operate and maintain this venue is nearly \$42,000, our staff just gave away a public asset at local parcel/dwelling unit owners’ expense. And what have Board members done, if anything? That’s the purpose of this written statement.

**My May 17, 2021 E-Mail Information Request Insofar as This Very Subject is Concerned:** On May 17, 2021 I sent an e-mail request to the District’s Information Officer, Susan Herron, asking: “the amount this non-profit...agreed (to pay) for exclusive use of the Champ Golf Course on (the afternoon of) June 6;” and, the identity of “the doofus...who agreed to allow this non-profit to exclusively use the Champ Golf Course on this date” for its fundraising purposes<sup>5</sup>. On May 25, 2021 Ms. Herron responded to my request by providing Exhibit “C” which is attached to this written statement<sup>5</sup> which in part disclosed the amount to be paid (\$2,000) and the IVGID doofus who had agreed to this giveaway (Darren Howard). Given my e-mail of May 17, 2021 documents that the actual daily cost to the District, on average, to operate and maintain the Champ Golf Course is nearly \$42,000<sup>5</sup>, our wonderful staff just cost local parcel/dwelling unit owners who subsidize overspending at all of the District’s venues including the Champ Golf Course \$40,000!

**But I Have Reason to Believe the Cost to Local Parcel/Dwelling Unit Owners is Really More:** On June 7, 2021 I followed up my initial May 17, 2021 request by asking “to examine records evidencing whatever IVGID donated to the event for its raffle/giveaway/silent auction.” After all, the flyer for this

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<sup>1</sup> See Exhibit “B” attached to this written statement.

<sup>2</sup> See Nevada Business Entity No. C19744-2001.

<sup>3</sup> Go to <https://www.tcfkids.org/>.

<sup>4</sup> See the asterisk on TCF’s application for use of the public’s Champ Golf Course, a copy of which is attached as Exhibit “C” to this written statement.

<sup>5</sup> That e-mail which is a part of string e-mails between Ms. Herron and me is attached to this written statement as Exhibit “A.”

event attached as Exhibit "B" expressly states there will be "great prizes" which can be won! Later that day Ms. Herron responded as follows: "Staff has stated that nothing was donated by IVGID to the raffle/giveaway/silent auction if these actions even occurred."

**The Vehicle Which Allows Staff to Do What it Has Done Here is Resolution 1701 Which I and Others Have Asked Be Rescinded, and Which the Board Refuses to Do:** The reader's attention is directed to the top of Exhibit "C." There he/she will see that TCF's application to use the public's Champ Course was pursuant to "Policy and Procedure Resolution...1701." Exactly what resolution is this, and what does it state?

For those not familiar with this resolution, I direct you to:  
[https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_PolicyAndProcedure132\\_Resolution1701.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_PolicyAndProcedure132_Resolution1701.pdf). And what does this resolution state? That "USE OF IVGID FACILITIES BY QUALIFIED LOCAL NON-PROFIT, VOLUNTEER ORGANIZATION, NATIONAL ORGANIZATION WITH A LOCAL CHAPTER, OR ACTIVITY BASED IN OR BENEFITTING INCLINE VILLAGE/CRYSTAL BAY, NORTH TAHOE REGION, GOVERNMENT AGENCY, OR A LOCAL SCHOOL, THAT ADMINISTERS AND CONDUCTS THE ACTIVITY THEMSELVES" will be allowed, either for free or at a substantially discounted user fee compared to the retail user fee assessed, so the organization can make money off that use to the prejudice of local parcel/dwelling unit owners.

On several occasions I have asked that this resolution be rescinded because general improvement districts ("GIDs") are not permitted to give away public assets, let alone at their parcel/dwelling unit owners' expense. I hereby reiterate the request!

**Conclusion:** This is one small example of the hundreds of thousands if not millions of dollars worth of recreational facility usage we give away to any Tom, Dick and Harry with a sob story. And every time one of these giveaways take place, staff suffers a loss of revenue which ultimately must be subsidized by local parcel/dwelling unit owners. This needs to stop!

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fees are as high as they are, and never seem to be reduced, now you have another example of one of the reasons.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**EXHIBIT "A"**



## Tahoe Connection For Families' June 6, 2021 Exclusive Use of the District's Champ Golf Course For its Fundraiser - Follow Up Records Request

**From:** <s4s@ix.netcom.com>  
**To:** <Susan\_Herron@ivgid.org>  
**Cc:** <tim\_callicrate2@ivgid.org>, <wong\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Tahoe Connection For Families' June 6, 2021 Exclusive Use of the District's Champ Golf Course For its Fundraiser - Follow Up Records Request  
**Date:** Jun 7, 2021 10:45 AM  
**Attachments:**

Hello Ms. Herron -

Well as you know the subject event actually took place yesterday. Which I guess means our GM approved the event.

So as a follow up to my records request, I would like to examine records evidencing whatever IVGID donated to the event for its raffle/giveaway/silent auction.

Thank you for your cooperation. Aaron Katz

-----Original Message-----

**From:** s4s@ix.netcom.com  
**Sent:** May 25, 2021 7:35 PM  
**To:** Susan\_Herron@ivgid.org Susan\_Herron@ivgid.org  
**Cc:** "Callicrate, Tim" , "Wong, Kendra Trustee" , "Schmitz, Sara" , "Tonking, Michaela" , dent\_trustee@ivgid.org, "ISW@ivgid.org" ,  
**Subject:** Fw: RE: IV Rotary Club's Connection For Families June 6, 2021 Exclusive Use of the District's Champ Golf Course For Fundraiser

Thank you.

Over half the available spots have been filled. And June 6 is less than two weeks away. I can't imagine that the non-profit would be advertising the event if not permitted to run it. Also, I see the cost to the non-profit will be \$2K. Our cost on average is \$41K+ per day. This favored collaborator's cost is \$2,000. Just for the record. Aaron

-----Forwarded Message-----

**From:** "Herron, Susan"  
**Sent:** May 25, 2021 5:45 PM  
**To:** "s4s@ix.netcom.com"  
**Cc:** Tim Callicrate , Matthew Dent , "Wong, Kendra" , Sara Schmitz , Michaela Tonking , "Winqest, Indra S."  
**Subject:** RE: IV Rotary Club's Connection For Families June 6, 2021 Exclusive Use of the District's Champ Golf Course For Fundraiser

Mr. Katz,

Attached is the request for the TCF Golf Tournament on June 6, 2021. I don't know how or if the Rotary Club is involved. Please note that we are reviewing this request and that the request has not yet been approved by the District General Manager.

Susan

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Monday, May 17, 2021 12:51 PM

To: Herron, Susan

Cc: Tim Callicrate ; Matthew Dent ; Wong, Kendra ; Sara Schmitz ; Michaela Tonking ; Winqest, Indra S.

Subject: IV Rotary Club's Connection For Families June 6, 2021 Exclusive Use of the District's Champ Golf Course For Fundraiser

Hello Ms. Herron -

Instead of your providing records, how about answering the two questions which follow:

1. The amount this non-profit has agreed for exclusive use of the Champ Golf Course on June 6;
2. The doofus (that's my term) who agreed to allow this non-profit to exclusively use the Champ Golf Course on this date and at this price.

Thank you for your cooperation.

Since I am sending a copy of this request to the IVGID Board, I want each of you to understand how much money we're losing because doofus has chosen to give away exclusive use of the public's golf course to this non-profit.

Let's first look at staff's proposed budgetary operational expenses at page of the February 24, 2021 Board workshop packet (go to

<https://www.yourtahoepalace.com/uploads/pdf-ivgid/F.2.2 - Budget Workshop Presentation 022421.pdf>) - **\$5,099,456**;

Next let's add in budgeted debt service (\$182,765) and capital expenditures (\$1,554,000) for a total of \$1,736,765.

Let's add the three together and we get - **\$6,836,222**.

So how many days is the Champ Golf Course budgeted to operate in a season? Over the last several years the number has ranged from 154-171 [go to page 51 of the 2015-16 Budget ([https://www.yourtahoepalace.com/uploads/pdf-ivgid/2015-2016\\_Budget\\_Book.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/2015-2016_Budget_Book.pdf))]. So for purposes of this discussion, let's assume that the golf course will remain operational for 163 days which on average works out to **\$41,940 per day!**

So how much money is the subject non-profit paying to gain exclusive use of the Champ Golf Course? We don't know the number but I predict it will be \$1,100. If I am correct, this number will reveal that we are going to lose over \$40,000!

And how much will this non-profit make? In previous years the number has been \$30,000 or more!

Now multiply this loss by the number of similar fundraiser events staff will approve. And you wonder why it's impossible for the Champ Course to operate at a break even or on a positive cash flow basis?

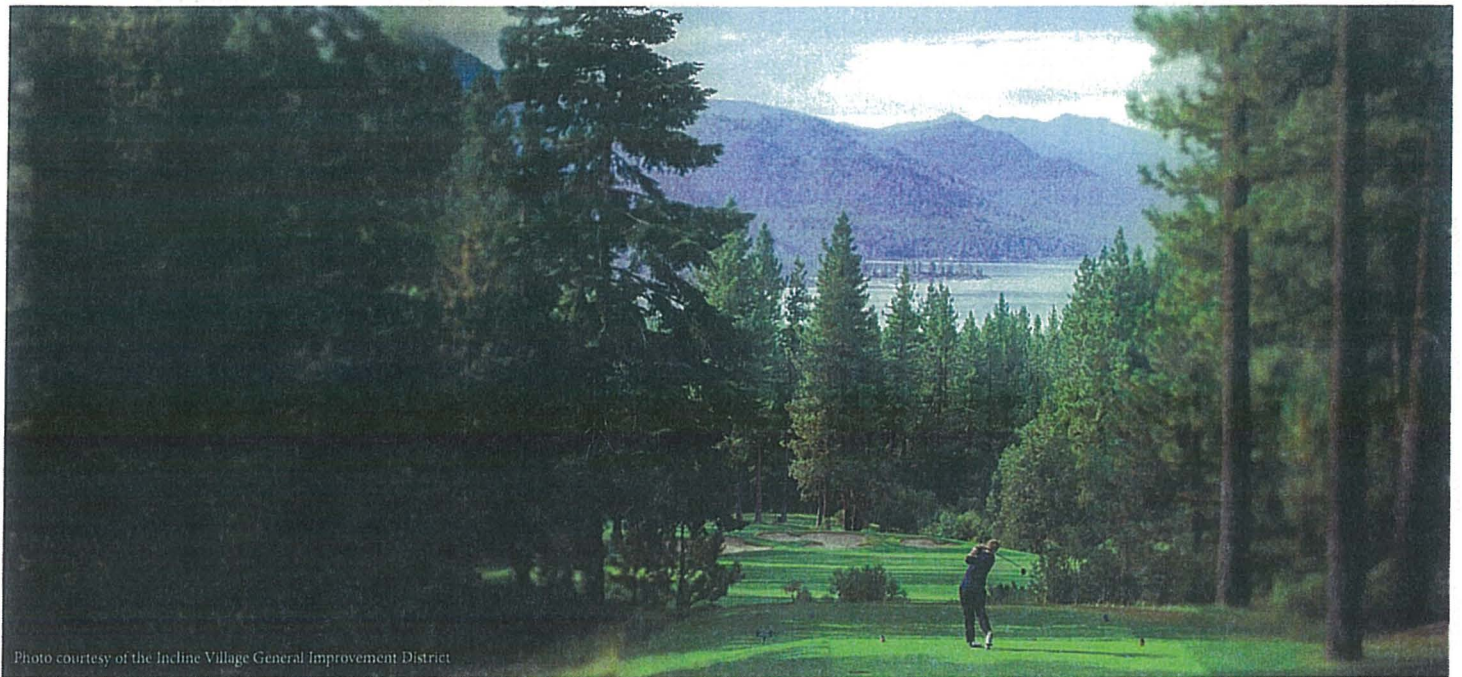
Didn't the board recently have a discussion to the effect that when our facilities are made available for fundraising use by local non-profits, they must at least cover operational costs the District incurs. So what has gone wrong here? The simple fact of the matter is staff don't give a damn. And they're arrogant about it. And they're more concerned with their/their current/former employee-colleagues free/discounted use of our recreational facilities than operating them at a break even or on a positive cash flow basis.



So what are you the Board going to do about this terrible inequity? Because if the answer is nothing, you're no better than your staff

**EXHIBIT "B"**

PRESENTS



# SCRAMBLE GOLF TOURNAMENT

**Sunday**  
**June 6, 2021**  
1:00pm Start

**Incline Village Championship**  
**Golf Course**  
955 Fairway Blvd, Incline Village, NV 89451

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**Enjoy a day on the green to support Tahoe's Connection for Families**

TCF is a 501(c)3 non-profit serving families in the Tahoe area for nearly 20 years. TCF empowers families through parenting education, early childhood learning experiences, and a supportive community. The only way we can continue to build a better world is through your generous gifts. Thank you for helping us provide parents & children with the tools for success!

For more information and to register, please visit: [www.tcfkids.org/golftournament](http://www.tcfkids.org/golftournament)

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**BECOME A  
SPONSOR**

**SUPPORT OUR  
COMMUNITY**

**WIN GREAT  
PRIZES**

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EARLY BIRD ENDS 5/10!

EARLY BIRD FOURSOME - \$800

EARLY BIRD SINGLE - \$200

**EXHIBIT "C"**



**POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
APPLICATION**

Organization Name: Tahoe's Connection for Families  
 Contact Name: Kimberly Warren  
 Address (Mailing): PO Box 3074  
 City, State & Zip Code: Incline Village, NV 89450  
 E-Mail Address: kim@tcfkids.org  
 Telephone Number: 775-832-8230  
 EIN#/Taxpayer ID#: 88-0503036

Venue/Location: Championship Golf Course  
 Date(s) of Event: Sunday, June 6, 21021  
 Time Range: 1pm shotgun start

Qualify as a 501(c)3  Yes  No  
 OR  
 Qualify as a Non-Profit  Yes  No  
 OR  
 Volunteer Organization  Yes  No


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

**Service Objective and Beneficiaries:** TCF empowers families through parenting education, early childhood learning experiences, and a supportive community. We are dedicated to building a strong community of families in North Lake Tahoe. We are a 501(C)(3) non-profit organization founded in 2001 to provide parent education and a program for young children before they enter preschool.

- Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No
- Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No
- Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No
- Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested: ~~\_\_\_\_\_~~ \$150 per person  
*(Based on Board approved Key Rates)*

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event: \$2000   
*(\$50 minimum) (Coded to 4293)*

Venue Manager Signature and Date: J. Darren Howard

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

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

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(7) – REITERATE AND POSSIBLY REVISING PRICING POLICY FOR EXCLUSIVE USE OF DISTRICT’S RECREATION VENUES TO LOCAL PARCEL/DWELLING UNIT OWNERS’ DETRIMENT**

**Introduction:** Here the District’s Audit Committee asks for consideration of a preferred payment policy for exclusive use of the District’s recreation venues by preferred third part/non-profit organizations. Current Resolution 1701<sup>1</sup> entitles the GM to give away/severely discount exclusive use of District recreation/beach venues to qualified non-profits. Apparently the Audit Committee wants to continue this objectionable practice, however, to modify the preferred pricing thereunder to possible discounted fair market value. Because I object to the resolution because IVGID has no power to give away use of recreation venues local parcel/dwelling unit owners are involuntarily assessed to financially support, and I object to offering preferred pricing to those who seek exclusive use to make a profit off that use they get to retain to local parcel/dwelling unit owners’ detriment, I object. And that’s the purpose of this written statement.

**My June 8, 2021 E-Mail to the Board on This Very Subject:** On June 8, 2021, in anticipation of the Board’s upcoming June 9, 2021 meeting, I e-mailed the Board asking that for the reasons stated therein, they *not* continue preferred access to the District’s recreation/beach venues to qualified non-profits. Instead, I asked the District file a judicial confirmation petition<sup>2</sup> pursuant to NRS 43.100(1) to secure answers to the legitimate extent of use and at what pricing qualified non-profits are entitled to use. Again I urged that the advantage to this kind of petition is that a judge’s opinion becomes a full and final determination of the subject matter(s) presented in that petition, and we’re not forced to rely upon attorney Nelson’s opinion.

**Conclusion:** I reiterate my request in this written statement. As long as the District compels local parcel/dwelling unit owners to involuntarily subsidize staff’s overspending assigned to the District’s recreation venues, I object to any group being given exclusive access and used, at preferred pricing, so they can use those venues to make money for themselves. In my opinion it is insulting and makes a mockery of the concept of community.

And to those asking why their Recreation (“RFF”) and Beach (“BFF”) Facility Fees are as high as they are, and never seem to be reduced, now you have another example of one of the reasons.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>1</sup> Go to [https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID\\_PolicyAndProcedure132\\_Resolution1701.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID_PolicyAndProcedure132_Resolution1701.pdf).

<sup>2</sup> That e-mail is attached to this written statement as Exhibit “A.”

**EXHIBIT "A"**



## Re: June 9, 2021 IVGID Board Meeting, Agenda Item H(7) - Updating Preferred Pricing Strategies to the District's Recreation Venues to Qualified Non-Profits

---

**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <ISW@ivgid.org>, <wong\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>  
**Subject:** Re: June 9, 2021 IVGID Board Meeting, Agenda Item H(7) - Updating Preferred Pricing Strategies to the District's Recreation Venues to Qualified Non-Profits  
**Date:** Jun 8, 2021 12:38 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

This agenda item seeks to review and possibly modify Resolution 1701 granting preferred access and pricing of the District's recreation venues to qualified non-profits and others (see pages 197-201 of the Board packet). Although the agenda item is characterized, in part, as compliance with Dillon's Rule, I do not view the nature of this agenda item to have direct correlation to the applicability or interpretation of Dillon's Rule to GIDs in general, and IVGID in particular. Rather, I view this agenda item as seeking to put into place a modification of Resolution 1701 which continues the practice of granting exclusive use of and preferred pricing to the District's recreation venues to preferred non-profits and others so they can use those venues to make a profit they get to keep for themselves.

We have an opinion by attorney Josh Nelson which some disagree with and oppose. As explained in my criticism of agenda item H(6), I am against "legal opinions" because a legal opinion is just that; an opinion. And based upon who it is that gives the opinion, we are likely to get a biased or unsatisfactory one.

As I explained in my criticism of agenda item H(6), there is a far better process to determine what limited acts a GID may engage in and again, I urge the Board adopt it. I made the same argument in my public comments addressing the Tahoe Connection for Families' use of the Champ Golf Course for its June 6, 2021 Golf Scramble at a fraction of the public's actual cost. That's NRS 43.100(1) which states, "the governing body may file or cause to be filed a petition...in...district court...praying (for) a judicial examination and determination of the validity of any power conferred or of any instrument (like the beach deed), act or project of the municipality, whether or not such power has been exercised, such instrument has been executed or otherwise made or such act or project has been taken." Given NRS 43.060(1)(b) defines "governing body (to) mean...the...board of trustees...of a municipality," and NRS 43.080 expressly defines "municipality (as a)...general improvement district," IVGID clearly has the power to file such a petition.

NRS 43.160(3) instructs that "all cases in which there may arise a question of the validity of any matter under this chapter shall be advanced as a matter of immediate public interest and concern, and be heard at the earliest practicable moment." In other words, these petitions are entitled to preferential calendaring with an aim for quick adjudication.

And finally, NRS 43.140 instructs that "the court shall...render such judgment and decree thereon as the case warrants." Which means the court's judgment will fully and finally determine all matters petitioned for determination, for once and for all. In other words, so much more than simply someone's "opinion."

If we're going to go down the road of giving away exclusive access to the public's recreation facilities at preferred below cost pricing to a limited segment of our community, and not everyone, then let's go just once and secure a final resolution. The Board should authorize creation of a scope of issues to be included in a petition filed in District Court pursuant to NRS 43.100. And let's seek an attorney who will file such a petition. If we have hundreds of thousands of dollars to blow fighting residents who seek nothing more than public records (i.e., Mark Smith), we surely have a little bit

of money to spend on a NRS 43.100 petition. Who knows, we may even be able to combine a request for a legal opinion on this issue, with the one the subject of agenda item H(6).

Thank you for your cooperation and hopeful pos

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(6) – DEVELOP SCOPE OF WORK AS PRELUDE TO ENGAGE ATTORNEY TO RENDER OPINION RE EMPLOYEES’/THIRD PARTY CONTRACTORS’ ACCESS TO DISTRICT BEACHES ASSUMING THEY DO NOT INDEPENDENTLY HAVE THAT ACCESS, AND PERMISSIBLE EMPLOYEE COST/TRAVEL REIMBURSEMENTS**

**Introduction:** Here the District’s Audit Committee asks for appointment of a third party attorney to render a legal opinion insofar as employees’ right to access the beaches and secure reimbursement of their travel/other expenditures. And in anticipation thereof, the Committee asks a scope of work be created in anticipation of publishing a Request For Proposals (“RFP”) or Request For Qualifications (“RFQ”) to solicit that attorney. I am opposed to hiring another attorney to give another opinion which may or may not be the correct opinion. Rather I request the Board approve the filing of a petition pursuant to NRS 43.100(1) which seeks a full and final judicial determination in lieu. And that’s the purpose of this written statement.

**My June 8, 2021 E-Mail to the Board on This Very Subject:** On June 8, 2021, in anticipation of the Board’s upcoming June 9, 2021 meeting, I e-mailed the Board asking that for the reasons stated therein, they *not* approve the agenda item and that in lieu, members approve soliciting for an attorney to file a judicial confirmation petition<sup>1</sup> pursuant to NRS 43.100(1) to secure answers to the same questions. The advantage of this kind of petition is that a judge’s opinion becomes a full and final determination of the subject matter(s) presented in that petition.

**Conclusion:** To those asking why their Recreation (“RFF”) and Beach (“BFF”) Facility Fees are as high as they are, and never seem to be reduced, now you have another example of one of the reasons.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>1</sup> That e-mail is attached to this written statement as Exhibit “A.”

**EXHIBIT "A"**

## Re: June 9, 2021 IVGID Board Meeting, Agenda Item H(6) - Develop Scope of Work to Solicit Bids to Engage Legal Counsel to Render Opinion re Beach Access For Employees/Outside Contracts Without Beach Access and Employee Reimbursements

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <ISW@ivgid.org>, <wong\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>  
**Subject:** Re: June 9, 2021 IVGID Board Meeting, Agenda Item H(6) - Develop Scope of Work to Solicit Bids to Engage Legal Counsel to Render Opinion re Beach Access For Employees/Outside Contracts Without Beach Access and Employee Reimbursements  
**Date:** Jun 8, 2021 12:16 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

This agenda item seeks approval for a scope of work for staff to incorporate into a future RFP related to beach access by employees and others without beach access, and the propriety of certain employee expense reimbursements (see pages 184-185 of the Board packet). Although the agenda item is characterized as compliance with Dillon's Rule, I do not view the nature of this agenda item to have direct correlation to the applicability or interpretation of Dillon's Rule to GIDs in general, and IVGID in particular. Rather, I view this agenda item as seeking to secure an opinion from an attorney insofar as beach access and employee compensation are concerned.

As I have previously stated to the Board, I am against any more "legal opinions." A legal opinion is just that; an opinion. And based upon who it is that gives the opinion, we are likely to get a biased or unsatisfactory one. In fact, we already have an opinion from our current attorney and apparently some on the Ordinance 7 committee and otherwise are not satisfied. So now they're in essence "forum shopping" which is what attorneys do when they don't approve of a particular judge.

There is a far better process and again I urge the Board adopt it. That's NRS 43.100(1) which states, "the governing body may file or cause to be filed a petition...in...district court...praying (for) a judicial examination and determination of the validity of any power conferred or of any instrument (like the beach deed), act or project of the municipality, whether or not such power has been exercised, such instrument has been executed or otherwise made or such act or project has been taken." Given NRS 43.060(1)(b) defines "governing body (to) mean...the...board of trustees...of a municipality," and NRS 43.080 expressly defines "municipality (as a)...general improvement district," IVGID clearly has the power to file such a petition.

NRS 43.160(3) instructs that "all cases in which there may arise a question of the validity of any matter under this chapter shall be advanced as a matter of immediate public interest and concern, and be heard at the earliest practicable moment." In other words, these petitions are entitled to preferential calendaring with an aim for quick adjudication.

And finally, NRS 43.140 instructs that "the court shall...render such judgment and decree thereon as the case warrants." Which means the court's judgment will fully and finally determine all matters petitioned for determination, for once and for all. In other words, so much more than simply someone's "opinion."

If we're going to go down this road, then let's go just once and secure a final resolution. The Board should authorize creation of a scope of issues to be included in a petition filed in District Court pursuant to NRS 43.100. And instead of seeking an attorney to render an opinion on those issues, let's seek one who will file such a petition. If we have

hundreds of thousands of dollars to blow fighting residents who seek nothing more than public records (i.e., Mark Smith), we surely have a little bit of money to spend on a NRS 43.100 petition.

Thank you for your cooperation and hopeful positive reply,

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 9, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEMS G(2) AND G(3) – APPROVAL OF PROPOSED DESIGN CONTRACTS WITH HDR AND JACOBS ENGINEERING WHICH INCLUDE REIMBURSEMENT OF UNIDENTIFIED DISTRICT STAFF TIME – ON THE CONSENT CALENDAR NO LESS**

**Introduction:** Here staff ask that the Board approve entry into two professional design contracts. First, a \$115,614 contract with HDR Engineering for design of Phase II of the effluent pipeline replacement project<sup>1</sup>, and second a not to exceed \$35,000 time and materials contract with Jacobs Engineering for design of the effluent pond lining project<sup>2</sup>. Because staff have placed these two approvals on the Consent rather than General Business Calendar (meaning they cannot be discussed – just consented to), and these approvals include payment of additional unidentified unreimbursed engineering staff time, I object. And that’s the purpose of this written statement.

**My June 8, 2021 E-Mail to the Board on This Very Subject:** On June 8, 2021, in anticipation of the Board’s upcoming June 9, 2021 meeting, I e-mailed the Board asking they *not* approve these payments on the agenda Consent Calendar, in part, because approval will represent approval for wasteful unidentified unreimbursed engineering staff time. Since we’ve already hired a Construction Manager as an Agent at Risk (“CMAR”) whose scope of work includes managing HDR and Jacobs Engineering, I asked why pay even more engineering fees to in-house staff to manage the CMAR<sup>3</sup>?

**Conclusion:** As the reader will see, I have questioned how our in-house engineering department is funded and whether part of that funding involves managing a CMAR whose scope of work includes managing HDR and Jacobs Engineering. Therefore we require a robust discussion to get to the truth which cannot take place on the Consent Calendar. And once we get to the truth, we may very well discover that having in-house engineering, fleet and buildings internal services, at a combine cost of \$3,155,929 annually<sup>4</sup>, is a cost we simply cannot afford.

And to those asking why their Recreation (“RFF”) and Beach (“BFF”) Facility Fees are as high as they are, and never seem to be reduced, now you have another example of one of the reasons.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>1</sup> See pages 37-39 of the packet of materials prepared by staff in anticipation of this June 9, 2021 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/0609\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/0609_-_Regular_-_Searchable.pdf)] (“the 6/9/2021 Board packet”).

<sup>2</sup> See pages 56-59 of the 6/9/2021 Board packet.

<sup>3</sup> That e-mail is attached to this written statement as Exhibit “A.”

<sup>4</sup> See page 166 of the packet of materials prepared by staff in anticipation of the Board’s May 26, 2021 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/H.1.\\_-\\_Budgets.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/H.1._-_Budgets.pdf)] (“the 5/26/2021 Board packet”).

**EXHIBIT "A"**



## June 9, 2021 IVGID Board Meeting Agenda Items G(2) and G(3) - Remove From the Consent Calendar and Let's Have a Discussion

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**From:** <s4s@ix.netcom.com>  
**To:** <tim\_callicrate2@ivgid.org>  
**Cc:** <wong\_trustee@ivgid.org>, <schmitz\_trustee@ivgid.org>, <tonking\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>, <Susan\_Herron@ivgid.org>, <ISW@ivgid.org>  
**Subject:** June 9, 2021 IVGID Board Meeting Agenda Items G(2) and G(3) - Remove From the Consent Calendar and Let's Have a Discussion  
**Date:** Jun 8, 2021 9:07 AM

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Heiswre staff propose approving phased design contracts with HDR and Jacobs Engineering for the effluent pipeline and pond projects.

My objection is NOT that these contracts have been presented for approval but rather, they have been presented on the Consent Calendar and include unidentified additional costs payable to the same staff who have presented these matters on the Consent Calendar.

Before I start listen to staff's justification for presenting these matters on the Consent Calendar: :Th(ese) memorand(a) ha(ve) been placed on the Consent Calendar because (they) do...not include changes to user rates or taxes...or any other action which is subject to...public hearing" (see pages 38 and 58 of the Board packet).

Our Policy 3.1.0.4 describes how matters are placed on the Consent Calendar and here is what it says: "In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar." Although it states what CANNOT go on the Consent Calendar ("the Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing"), it says nothing insofar as what can or should go on the Consent Calendar. Moreover, Policy 3.1.0 instructs that "any member of the Board may request the removal of a particular item from the consent calendar and that the matter shall be removed and addressed in the General Business section of the meeting."

For the reasons which follow, I ask that at least one board member request both of these agenda items be removed from the Consent Calendar and transferred to the General Business Calendar for discussion.

HDR and Jacobs Engineering will design their respective projects. We will then pay additional management fees for Granite Construction to manage HDR and Jacobs. And now listen to page 39 of the Board packet dealing with funding to HDR Engineering insofar as the design work for the effluent pipeline project is concerned: "Engineering staff time will also be billed to the project to manage the design and bidding phase of the project." And llisten to page 59 of the Board packet dealing with funding to Jacobs Engineering insofar as the design work for the effluent pond lining project is concerned: "Engineering staff time will also be billed to the project to manage the design and bidding phase of the project."

It's the in-house engineering staff time I have an issue with. Let's get in the weeds and clearly understand our in house efforts and compensation, shall we? Because the public doesn't have a clue.

First, how much engineering staff time and at what cost? Both staff memoranda are conspicuously silent insofar as answers to these questions.

Second, our staff has proven to not be competent to manage anything. So why are we paying staff to "manage" the professional design work of others (here HDR and Jacobs)? And why do we have Granite Construction as our CMAR? Wasn't a CMAR engaged because our in house staff are incompetent?

Third, we're going to pay our in house staff to handle the bidding phase of both projects? Again, why do we have a CMAR? Wasn't this type of management part of the scope of work included in Granite's contract?

And this takes us to a more critical fundamental examination of what is going on here. Where is the funding source for the engineering sub fund under the internal services fund? We are told that all internal services are cost recovery. In other words internal services bills out its services to other funds. In other words, when Mr. Underwood writes a staff memo, or shows up at a Board meeting, or writes a RFP, or manages the CMAR, HDR and Jacobs, his time is being billed out to some other fund. And here, I assume it is the sewer sub-fund under the Utility Fund. So we need to know what those costs are.

Indra tells us that when Mr. Underwood writes a staff mem or shows up at a Board meeting his time is not being billed out to some other fund because these functions are included in his job description. But I don't believe this answer. Where exactly is the money coming from to pay for these functions since the Internal Services Fund has no source of revenue other than the revenue it can bill out to other District funds?

Now when Mr. Underwood does work on let's say the Burnt Cedar Pool project, he bills out his time to the Beach Fund. So the CIP cost for the project is not only the various contractors' costs, and here the CMAR's costs, but our own engineering department's costs. In other words, Mr. Underwood's costs become a surcharge to every CIP project staff can concoct. And since we've seen that according to staff recreation and beach CIPs are supposed to be funded by the RFF and BFF, we see that the RFF and the BFF are really paying Mr. Underwood's costs under the guise of a CIP.

And I object!

Mr. Underwood's costs should be the same as Mr. Navazio's. They should be billed to the General Fund and not used to surcharge recreation and beach CIP costs. If Mr. Underwood's costs need to be included in central services cost transfers from other funds, then so be it! The Board needs to take a very, very deep dive into how engineering costs really get funded and by what. I made a prior records request to learn this answer insofar as the Burnt Cedar Pool project is concerned. I received an obviously after the fact prepared spreadsheet of monthly charges from engineering without any invoicing or detail. And essentially all of the charges were in whole numbers like \$2,000 or \$5,000 or \$3,400. In other words, meaningless information which was likely fabricated to make the numbers work.

I asked Ms. Herron to provide the detailed engineering invoicing for this project including a description of services allegedly rendered, time spent, the hourly rate assessed, etc., and I RECEIVED NOTHING! I am reiterating that request here and now Ms. Herron. I want to examine the details of so called engineering costs rendered from inception to the Burnt Cedar Pool project. Are you going to provide it?

We can't afford to pay a CMAR to manage a design engineer, and then pay our staff to manage the CMAR. As Arnold Palmer used to ask, what exactly is the par on this hole? This is why I recommend we DISBAND engineering and simply outsource it to real professionals. And the same thing with buildings and fleet also under the auspices of Internal Services.

The public needs the truth and it needs the Board to do its job of uncovering it. So are you Board members going to do your jobs?

Thank you f