

## MINUTES

### **REGULAR MEETING OF APRIL 14, 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 Wednesday, April 14, 2021 at 6:00 p.m. This meeting was conducted virtually via Zoom.

The presentation of the *Loss Control Excellence Program Award* was made by Marshall Smith, POOL/PACT Risk Manager. Chairman Callicrate congratulated the team and thanked Mr. Smith and the team for this recognition.

#### **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 (absent), Matthew Dent, Kendra Wong, and Michaela Tonking.

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

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018, 021, 026 and 029.

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

Dick Warren said he got thinking about the dynamics of Incline, specifically the interactions between the Board, Staff, the Public, and the Department of Taxation. It occurred to him that of these 4 organizations, the Public is doing a better job than the other three. One might disparage the Public, since they seem to be so negative about what IVGID does. But that is their right, they have an obligation to speak freely to the Board if they feel it is necessary. Most Trustees view public comments that are negative as not as important to those comments that are positive. But the frustrating part is that when members of the Public espouse something that is wrong with IVGID, no one ever comes back to point out why that accusation is incorrect, or correct. As an example, recently Aaron Katz asked the Board to agendize whether Recreational Facilities should be privatized. This was not well-

received. GM Indra came back and said "...I am not going to recommend to the Board to place this on the agenda....I do not agree that this is in the best interest of the Community nor what the majority of the Community would want..." Really? GM Indra is so clued into the Community that he understands how they think? Perhaps one should let the idea float to the Board and find out how the Community really feels. He suspects that Indra does not speak for the entire Community, but he certainly speaks for the communities within Incline Village that support him; think Golf Clubs, Community Programs that benefit others at the expense of Parcel Owners, etc. As we all know, Indra is good at giving OPM (Other People's Money, specifically the Parcel Unit Owners Rec Fees) to others (his friends within Incline) without making sure that he runs competent Venues. Those Rec Fees do tend to make the Venues look good, so why worry about how incompetent those Venues are run since the Rec Fees cover the inefficiencies of IVGID? Now that's why we have a Board, they should be making sure that IVGID is being run properly. But is that going on? He does not think so, when was the last time a Trustee asked a particularly probing question of Indra or his Managers. Many times he has mentioned, why doesn't the Board ask Staff, "Have you thought about outsourcing this function?" As an example, the Golf Venue is horribly run, but why are the Trustees so hesitant to ask these kinds of questions? Over the years the Department of Taxation has received many critical comments relating to the operations of IVGID, but have they ever stepped in to find out what's going on? Not at all, they just sit there and do nothing. This is the quandary, the Public is doing their job, Staff is not because the Board is afraid of Staff, and the Department of Taxation does nothing even if "problems" are communicated to them. The only heroes are the "Malcontents", those worthless, insufferable members of the Public that dare to challenge the Staff. And do they get support from the Board? No way Jose, the Board is nothing more than a rubber stamp for IVGID. The Board sucks. Thank you.

Margaret Martini said going over the agenda there are several items that need to be clarified: F.1 Why are we spending more and more money to hinder the release of information that has been deemed public by a neutral Court Master selected by the judge? This is a gross misuse of our IVGID recreation fee and it has been since the onset. There is no reason that these documents should be so secret and protected by the staff and board members of IVGID. How much more money are we going to throw at this and how much time will be spent. This is tantamount to concealment of information that potentially could be used in a criminal indictment which could make the concealment a criminal offense by the Board. You Board members are all participants and could be held responsible BY VOTING TO CONTINUE TO SUPPORT these legal actions. Just release the documents per the Court Masters order. Why are we concealing? Why are Board members not cooperating? Each and every one of you board members have the ability to review

those documents so you can't claim that you had no idea that there is criminal activity. If you don't thoroughly review them, it is negligence and if you continue to fund this lawsuit you are engaging in a coverup which in itself is a criminal offense. If there is damning information, and their surely must be, then let's just get it over with and face the consequences and stop paying more and more attorney fees to continue this concealment charade. Enough is enough OUR MONEY AND TIME. Why are you considering a budget that is totally flawed? Why would you even consider it? It is a revisit of the CAFR debacle. Present even though it is not ready for prime time. Then the board is expected to accept the content of a document that they know is incorrect and should not be accepting on behalf of the community. The whole financial dept is beginning to look like another Jerry Eick debacle. Why are we paying Navazio to give us the same kind of misstated financial information? We are going backward instead of forward in cleaning up the financial mess this district is in. Why isn't it on the agenda to hire a litigator to define the beach access? That was heavily discussed and now we are getting short on time to have the correct information. We have to hire a litigator because the current attorney for IVGID is not competent to give the information needed and the information that he does give he refuses to put in writing. The beach deed is a precious document and needs to be protected as it gives great value to our property. This is just another effort to shove something important under the carpet. Agree, say it, and don't deliver seems to be the new/old norm. Business as usual at IVGID.

Aaron Katz said he has several written statements to submit to be attached to the minutes. You don't approve a tentative budget that you know is faulty. You don't know every buried expense that Staff has proposed to you and we have been asking for how long to get this information. Staff is at fault. They have had months to submit meaningful budgets and they have failed. Instead we get dog and pony show presentations. He and others have pointed out and objected. Now your backs are up against a wall and you are being told no harm, no foul because a tentative budget is nothing more than a placeholder. It can be modified without prejudice well he wrote to each of you proving this representation is false. The tentative budget becomes the final if you are unable to agree on a final and if you modify the tentative you have to explain why. Are you going to tell the truth? Staff told you that the tentative budget is nothing more than a placeholder? He doesn't think so. Now, go to the proposed tentative budget, go to page 49 in the Board packet, proposed sources and uses is for the Community Service Fund, operating expenses proposed to increase 25% from last year's budget. Personnel costs are scheduled to increase 6.5%. Go to page 84 of the Board packet, proposed sources and uses for the Beach Fund, operating expenses are proposed to increase 10.2% over last year's budget. Personnel costs alone, proposed up 11.5%. Look at the Rec Fee and the Beach Fee in both funds – they are flat – nearly \$7 million of intentional overspending. Expenses at the Parks, not transferred to the General

Fund even though those facilities are available to the general public whether or not parcel owners and the \$672,646 of subsidies equals \$82 per parcel owner that they continue to be required to pay. This budget is garbage and it needs to end. Either refuse to approve the proposed tentative budget or reduce budget expenses by \$1 million in Community Services Fund and \$500,000 in the Beach Fund and tell our GM to figure it out. Stop forcing local parcel owners to subsidize the incompetence of Staff and the recreation user fees by the takers in our community. We have already discussed this – the golfers.

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

Chairman Callicrate asked for changes to the agenda; none were requested thus the agenda was approved as submitted.

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

District General Manager Winquest went over the long range calendar; he recommended moving the meeting scheduled for Wednesday, April 28 to Thursday, April 29 or Tuesday, April 27 and went over the items tentatively scheduled for that meeting. This would move the Audit Committee meeting and Trustee Dent will work through that movement. Chairman Callicrate said moving to Thursday, April 29 works for him. Trustee Wong said that works for her however she would like to make it more permanent. District General Counsel Nelson said that Thursdays work for him. Trustee Tonking said she can't do April 29 but all other Thursdays are fine. Trustee Dent said he is fine and that he will talk to the Audit Committee members. Trustee Tonking said that she is available on Tuesday, April 27. District General Manager Winquest then said that a budget workshop is scheduled for May 5 and asked if we could start earlier in the day and suggested a 12 noon start and asked that everyone set aside three to four hours for that workshop. Trustee Dent said he could make 3:30 p.m. work as a start time and closer to 4 p.m. the better.

**F. DISTRICT GENERAL COUNSEL UPDATE (for possible action)**

**F.1. District General Counsel Joshua Nelson – Mark Smith vs IVGID:  
Case No. CV18-01564 – Board requested payment record update  
– informational only**

District General Counsel Nelson said that the Board requested an updated spreadsheet which is included in the Board packet. There were no questions from the Board of Trustees regarding this information.

**G. REPORTS TO THE BOARD\***

**G.1. Tri-Strategies Verbal Legislative Update (for possible action)**

Eddie Ableser and Paul Klein gave a brief overview of the submitted report and provided the following update:

- ✓ ACR4 – April 20 is the deadline to move from the Assembly to Senate, not seen this bill move yet.
- ✓ AB63 – Bill has moved and passed the Assembly unanimously.
- ✓ SB22 – Has an exception relating to deadlines, is a 2/3 bill, and hasn't moved through the process.
- ✓ AB276 – This bill was heard, hasn't move through the process, and was opposed by many cities and towns.
- ✓ Two special sessions will be occurring – one on the census and redistricting and one dealing with the American Recovery package and that allocation. The Governor's office is currently soliciting how to spend these dollars and now is the time to consider submitting a proposal and they could assist with that submittal.

District General Manager Winquest said that he has been getting updates and feedback and has not authorized them to push in any direction any legislation and stated that the District is in good shape right now with their monitoring. He is going to do some work on the stimulus as he thinks there is an opportunity to possibly take advantage of that funding but he won't do anything until we get direction from the Board. Chairman Callicrate said thank you and that he had no additional questions. Trustee Wong said for the stimulus – can you send us guidelines for what they are considering as there are lots of things that it would be great to get monies to support. Mr. Ableser said there is a document that can be provided and noted that the State wanted to do a lot with infrastructure. It is one shot funding and single expense funding is something they want to invest in. Chairman Callicrate asked that the Board get this information. Mr. Ableser confirmed that direction.

**G.2. Treasurers Report (for possible action)**

**G.2.A. Payment of Bills (for possible action)**

Trustee Tonking said she looked at the financials and will reach out to the Director of Finance to get a couple of questions answered. There were no

concerns on the payments included in the packet. The Board had no questions.

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

**H.1. Golf Rates – Conformed to the Board of Trustees request made at their March 31, 2021 Board of Trustees meeting (Requesting Staff Member: Director of Community Services/Golf Darren Howard)**

Trustee Wong made a motion to approve the Consent Calendar item. Trustee Tonking seconded the motion. Chairman Callicrate called the question and the motion was passed unanimously.

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

**I.1. Receipt of Fiscal Year 2021/2022 Tentative Budget (Requesting Staff Member: District General Manager Indra Winquest and Director of Finance Paul Navazio)**

District General Counsel Nelson gave a brief reminder of the agenda item and noted that it is the receipt of the tentative budget. District General Manager Winquest gave a brief introduction to the submitted materials. Director of Finance Paul Navazio gave an overview of the tentative budget via a PowerPoint presentation which will be posted on the website after the meeting. The following comments/questions were made/asked during the presentation:

**Trustee Dent:** Reference agenda packet pages 131/132 – he would like to get clarity on this list because, as examples, neither the Waste Management or the CMAR contracts are listed.

**Director of Finance Navazio:** Staff has had this discussion with the State of Nevada and there are two forms on contracts; one is focused on contracts for professional services and what doesn't need to be included are capital projects contracts. There is a narrow definition and it is services that can't be provided by employees. Staff can revisit this with the State of Nevada to ensure compliance.

**Trustee Dent:** It seems like the contract with Waste Management would fall under that category.

**Director of Finance Navazio:** Waste Management is a franchise agreement and thus is technically not a contract for services however he will follow up on that point.

**Trustee Dent:** Reference agenda packet page 39 – Services and Supplies – this has increased, why?

**Director of Finance Navazio:** The budget and actuals were reduced because of COVID-19 and that he needs to look at the detail as it is the broadest category. The biggest increase is in moving a significant amount of the computer licenses and subscriptions, almost \$300,000, into services and supplies and that agenda packet page 137 is where the line items are.

**District General Manager Winquest:** For Fiscal Year 2019/2020, fourth quarter, we cut out all spending as that is when COVID-19 hit and that this is based on the pre-COVID-19 budget of 2019/2020.

**Trustee Dent:** What is the timeline for the Raftelis report?

**Director of Finance Navazio:** Sometime before the end of June and that he thinks that a Request for Quotation is being drafted for a rate consultant. The longer we delay, the sharper the rate increase. The Board of Trustees had had discussion about capital and should the Board of Trustees proceed with a plan to issue some debt for the pipeline project, any increase would be offset by the capital component assuming that the Board of Trustees would be comfortable with debt over a 30 year +/- repayment schedule. Staff is working towards that goal.

**Trustee Dent:** Reference agenda packet page 57 – Do we have a sources and uses sheet for Facilities?

**Director of Finance Navazio:** Yes, it was provided in the supplemental information, page 61A.

Director of Finance Navazio completed his presentation and there were no further comments.

Trustee Wong made a motion to receive a report on the Tentative Budget for FY2021-22 to be filed with the Department of Taxation (Form 4404LGF) by April 15, 2021, as required by NRS 354.596 and schedule a follow-up Board budget workshop to inform revisions to the Tentative Budget prior to consideration of the District's Final Budget for FY2021/22. Trustee Tonking seconded the motion. Chairman Callicrate asked for comments, none were made so he called the question – the motion was unanimously passed.

**J. APPROVAL OF MINUTES (for possible action)**

**J.1. Meeting Minutes of March 31, 2021**

District Clerk Susan Herron said that the minutes and the packet have been updated on the website with complete statements from Mr. Katz. Chairman Callicrate asked for any other changes; none were received so the minutes were approved as revised.

**K. REPORTS\* (Reports are intended to inform the Board and/or public)**

**There are no Reports for this agenda.**

**L. FINAL PUBLIC COMMENTS\***

Margaret Martini passed on her opportunity to speak.

**M. ADJOURNMENT (for possible action)**

The meeting was adjourned at 8:11 p.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

**Attachments\*:**

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

Submitted by Aaron Katz – Written statement to be included in the written minutes of this April 14, 2021 regular IVGID Board meeting – Agenda item C – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) facility fees which are needlessly spent on membership dues in all sort of third party organizations – here the Incline Village Crystal Bay Community & Business Association

Submitted by Aaron Katz – Written statement to be included in the written minutes of this April 14, 2021 regular IVGID Board meeting – Agenda item C – Public Comment – Ski Way and the Tyrolean Village Homeowners’ Association



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Submitted by Aaron Katz – Written statement to be included in the written minutes of this April 14, 2021 regular IVGID Board meeting – Agenda item I(1) – Receipt of Staff’s proposed 2021-22 tentative budget

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF  
THIS APRIL 14, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM  
I(1) – RECEIPT OF STAFF’S PROPOSED 2021-22 TENTATIVE BUDGET**

**Introduction:** Here staff propose the Board receive staff’s “Tentative Budget for FY2021-22” and direct it “be filed with the Department of Taxation (“NDOT”)...by April 15, 2021 (tomorrow) as required by NRS 354.596<sup>1</sup>, and schedule a follow-up Board budget workshop to...revis(e)...the Tentative Budget...(because) there remain...a number of outstanding budget issues that (require)... further discussion...prior to presenting a final budget for Board approval in late May.”<sup>2</sup> Because I object to the approval of this Tentative Budget, this written statement is submitted.

**Possible Open Meeting Law (“OML”) Violation:** In contrast to the action staff propose the Board take at tonight’s meeting (see above), listen to their description at item I(1) of the agenda:

“Receipt of Fiscal Year 2021/2022 Tentative Budget.”<sup>3</sup>

The Board doesn’t need an agenda item designation to merely “receive” staff’s proposed Tentative Budget. It only needs to agendize general business items for “possible action.” Given NRS 354.596 instructs that

“(1) The governing body shall cause to be prepared, on appropriate forms prescribed by the Department of Taxation...a tentative budget for the ensuing fiscal year...(and 2) on or before April 15, a copy of the tentative budget must be submitted: (a) To the Department of Taxation,”

the action the Board needs to take is formal *approval* of a tentative budget, and *submittal* to the NDOT. But as described above, that’s not what the agenda states.

Given NRS 241.020(3)(d)(1)<sup>4</sup> instructs that

“Notice of all meetings must...include...an agenda consisting of: (1) a *clear and complete statement of the topics scheduled to be considered* during the meeting,”

the question I raise is whether the agenda clearly and completely states that possible action includes *approval* of a tentative budget, and direction that staff actually *submit* the same to the NDOT?

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<sup>1</sup> Go to <https://www.leg.state.nv.us/division/legal/lawlibrary/NRS/NRS-354.html#NRS354Sec596>.

<sup>2</sup> See pages 030-031 of the packet of materials prepared by staff in support of this Board meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0414\\_-\\_Regular\\_-\\_Searchable\\_.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0414_-_Regular_-_Searchable_.pdf) (“the 4/14/2021 Board packet”)].

<sup>3</sup> See page 02 of the 4/14/2021 Board packet.

<sup>4</sup> Go to <https://www.leg.state.nv.us/nrs/nrs-241.html#NRS241Sec020>.

Approval of the proposed budget for submittal to the NDOT would certainly be “possible action” requiring agendaization. But that’s not what has been agendaized. For this reason, if the Board makes a motion to approve a Tentative Budget and direct staff to have it filed with the NDOT (something I fully expect to happen), it will be taking action beyond the “clear and complete” description in the agenda and IMO committing a likely OML violation. Therefore it should not.

**Moreover, the Board Should Not Approve a Tentative Budget it Knows is Faulty:** Staff has had months and months to propose an acceptable Tentative Budget. Notwithstanding, I and others have criticized staff for not conscientiously addressing the problems with past budgets and how staff propose they be replicated here via its “baseline budget.” But our criticisms have been ignored. And now the public is facing adoption of an admittedly faulty tentative budget only because it is due tomorrow. I say that since staff created the problem, let them deal with the consequences. *Do not pass a tentative budget you know is faulty.* It’s irresponsible.

**Staff’s Opinion That There is No Adverse Consequence to Passage of a Faulty Tentative Budget is Wrong:** Staff states that there is no adverse consequence to approving a knowingly faulty tentative budget because its “filing does not commit or restrict the District from modifying the budget prior to adoption of the final FY2021-22 Budget.”<sup>5</sup> But that’s not an accurate assessment. NRS 354.598(2)<sup>6</sup> states as follows:

“Should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance on or before the required date (June 1), the budget adopted and used for certification of the combined ad valorem tax rate by the Department of Taxation for the current year (the tentative budget), adjusted as to content and rate in such a manner as the Department of Taxation may consider necessary, *automatically becomes the budget for the ensuing fiscal year.* (And) when a budget has been so adopted by default, *the governing body may not reconsider the budget without the express approval of the Department of Taxation.*”

Faced with the possibility that the Board may not be able to agree upon modifications to the subject faulty tentative budget, there is a consequence to adopting the subject tentative budget, and its not good. For this reason there should be no approval of a tentative budget until it is right.

**Do You Realize Staff’s Proposed Tentative Budget *Increases Total Community Services Operating Expenses Over Last Fiscal Year’s Budget by Over 25%*?** That’s right! A proposed \$22,717,841 for FY2021-22 versus \$18,149,871 for FY2020-21<sup>7</sup>.

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<sup>5</sup> See page 030 of the 4/14/2021 Board packet.

<sup>6</sup> Go to <https://www.leg.state.nv.us/division/legal/lawlibrary/NRS/NRS-354.html#NRS354Sec596>.

<sup>7</sup> See page 049 of the 4/14/2021 Board packet.

**Do You Realize Staff's Proposed Tentative Budget *Increases* Community Services Personnel Expenses Over Last Fiscal Year's Budget by Over 6.5%?** That's right! A proposed \$9,673,113 for FY2021-22 versus \$9,082,964 for FY2020-21<sup>7</sup>.

**Do You Realize Staff's Proposed Tentative Budget *Increases* Recreation Facility Fees ("RFFs") Over Last Fiscal Year's Budget by Over 202%?** That's right! A proposed \$5,331,950 for FY2021-22 versus \$1,763,645 for FY2020-21<sup>7</sup>.

**Do You Realize Staff's Proposed Tentative Budget *Increases* Total Beach Operating Expenses Over Last Fiscal Year's Budget by Over 10.2%?** That's right! A proposed \$2,101,620 for FY2021-22 versus \$1,906,299 for FY2020-21<sup>8</sup>.

**Do You Realize Staff's Proposed Tentative Budget *Increases* Beach Personnel Expenses Over Last Fiscal Year's Budget by Over 11.5%?** That's right! A proposed \$1,150,884 for FY2021-22 versus \$1,032,023 for FY2020-21<sup>8</sup>.

**Do You Realize Staff's Proposed Tentative Budget *Increases* Beach Facility Fees ("BFFs") Over Last Fiscal Year's Budget by Nearly 112%?** That's right! A proposed \$1,394,640 for FY2021-22 versus \$658,580 for FY2020-21<sup>8</sup>.

**Even if There is No Proposed Increase in the Combined RFF/BFF, There is No Reduction:**

**And Notwithstanding, Staff Propose That the Community Services Fund Balance Will Increase by Nearly \$1.8 Million:** Take a look at page 094 of the 4/14/2021 Board packet. This is a statement of income, expenses and change in net position. Do you see the budgeted net income after budgeted expenses of \$1,778,789? This means that in order to create a balanced budget, staff propose assessing local parcel/dwelling unit owners nearly \$1.8M *more* in RFFs than necessary! ***Now why would any Board which cared about the interests of local parcel/dwelling unit owners do anything like this?***

**Stated Differently, Why Would Any of You Ever, Ever, Ever Vote to Irresponsibly *Increase* Staff's Overspending AGAIN While Unnecessarily Keeping the Combined RFF/BFF Flat?**

**And What Happened to Shifting Park Overspending to the General Fund and Eliminating the RFF Subsidy For Parks Given Staff's Proposed Tentative Budget Subsidizes \$672,646 of Overspending With the RFF<sup>9</sup>?** Didn't you tell the public Trustee Schmitz that because user fees are not charged to access and use the District's public parks, and they're available to be accessed and used by the general public as a whole rather than just the owners of those parcels/dwelling units which are assessed the RFF, the expenses associated with those parks should be assigned to the District's General Fund and financed by the *ad valorem* and consolidated taxes assigned to that fund?

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<sup>8</sup> See page 084 of the 4/14/2021 Board packet.

<sup>9</sup> See page 077 of the 4/14/2021 Board packet.

What happened? Staff proposes that \$672,646 of the RFF be assigned to the Parks sub-fund to subsidize a comparable amount of overspending. That's \$82/parcel/dwelling unit owner!

I guess what the Board is really telling local parcel/dwelling unit owners is what former Finance Director Gerry Eick told us in the past. That is that we should consider our involuntary RFF contribution to be our substitute for a user fee.

**Where's the Comprehensive Line Item Disclosure of Each and Every Proposed Expense That is Included in the Community Services and Beach Tentative Budgets?** Yes at pages 134-173 of the 4/14/2021 Board packet staff have a cursory attempt to provide a line item disclosure of income and expenses assigned to the District's various funds. But the disclosure is inadequate. I and others I know have requested disclosure of each and every such budgeted expense. How else can I and others in our community see what has been budgeted for employee donuts and meals charged to their District procurement (credit) cards because they've had a tough week?

**Where's the Elimination of Marketing?** I and others have been asking that this expenditure of some \$1 million annually be eliminated altogether! If the District's recreational venues are supposed to be primarily for "the inhabitants...of (Incline Village, Crystal Bay) and of the State of Nevada" as NRS 318.015(1) instructs, why are local parcel/dwelling unit owners being *involuntarily* assessed to promote those venues to the world's tourists?

**Where's the Elimination of Wasteful Capital Improvement Projects ("CIPs")?** \$50,000 for so called electrical improvements to the Mountain Course maintenance building<sup>10</sup> which are really nothing more than unnecessary improvements required to accommodate electric powered carts should the Board seek to consider their use in the future, \$90,000 worth of dumpster enclosures (\$45,000/each) at Aspen Grove<sup>10</sup> and Burnt Cedar Beach<sup>11</sup>, \$15,000 worth of playground equipment (\$7,500/each) at the beaches<sup>11</sup> and Preston Field<sup>12</sup>, \$720,000 of locker room improvements at the Recreation Center<sup>12</sup>, \$32,000 for a replacement for a four (4) year old (2017) compact Chevrolet SUV<sup>12</sup>, \$53,000 for fitness equipment (which essentially never wears out yet gets summarily replaced year-after-year) at the Recreation Center<sup>12</sup>, \$32,000 of upstairs bathroom remodels at the Recreation Center<sup>12</sup>, \$75,000 for a community dog park which neither exists nor is budgeted to exist in the next year<sup>12</sup>, \$500,000 of Ski Way pavement replacement we all know isn't going to take place in the next year<sup>12</sup>, etc., etc. CIPs like these are nothing more than a wish list we all know are not only unnecessary, but will not be prosecuted in the next year. In other words notwithstanding they would be simple to excise and thus reduce the RFF/Beach Facility Fee ("BFF"), our staff will never, never, suggest the same.

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<sup>10</sup> See page 105 of the 4/14/2021 Board packet.

<sup>11</sup> See page 107 of the 4/14/2021 Board packet.

<sup>12</sup> See page 106 of the 4/14/2021 Board packet.

**Conclusion:** So what have we learned? Staff have done little present a half way acceptable tentative budget. They've done nothing towards suggesting a zero based budget, nor reducing unnecessary and wasteful costs. They've done nothing towards reducing the RFF/BFF. Instead, start out with last year's wasteful budget and simply add on for perceived cost of living increases. Yet when it comes to personnel costs, there can be no cost cutting nor outsourcing. And then to add insult to injury, staff propose budgeting for a RFF subsidy which includes nearly \$1.8 million than required. And this is supposed to be acceptable? The only way to reduce meaningful expenditure reductions is to reduce revenues and let staff deal with the consequences. However, that means not approving the proposed tentative budget.

And to those asking why our Recreation ("RF") and Beach ("BFF") Facility Fees are as high as they are, and never seem to go down, now you have another example of the reasons why.

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

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**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF  
THIS APRIL 14, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C  
– PUBLIC COMMENT – SKI WAY AND THE TYROLEAN VILLAGE HOME-  
OWNERS’ ASSOCIATION**

**Introduction:** At the Board’s October 14, 2020 meeting I submitted a written statement which gave a history and an analysis of the upcoming problems with the pavement at Diamond Peak and Ski Way<sup>1</sup> which according to staff, the latter “is at (the) end of (its) structural life and must be reconstructed.”<sup>2</sup>

In that written statement I outlined how on June 29, 1976 the IVGID Board exercised an option to purchase what is Diamond Peak today<sup>3</sup> from Japan Golf Promotion (U.S.A.), Inc.<sup>4</sup> (“JGP”). That purchase included the portion of Ski Way from its intersection at First Green Drive to the entrance to today’s Tyrolian Village (renamed Tirol Drive).

I outlined that Tyrolian Village is a PUD<sup>5</sup> consisting of 322 or more detached dwelling units<sup>6</sup>, and its primary point of ingress begins at the northeastern end of Ski Way at the intersection with Tirol Drive.

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<sup>1</sup> See pages 228-242 of the packet of materials prepared by staff in anticipation of the Board’s November 18, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1118\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1118_-_Regular_-_Searchable.pdf) (“the 11/18/2020 Board packet”)].

<sup>2</sup> See page 14 of the packet of materials prepared by staff in anticipation of the Board’s October 14, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1014\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1014_-_Regular_-_Searchable.pdf) (“the 10/14/2020 Board packet”)].

<sup>3</sup> “In 1985...Ski Resort Manager Jurgen Wetzstein led the development of the upper mountain (at Ski Incline) and oversaw the addition of the mile-long Crystal Quad chairlift...Because its skiing terrain changed so dramatically with the addition of mostly advanced runs on the upper mountain, the resort’s name was changed to ‘Diamond Peak at Ski Incline’...As time passed, the name ‘Diamond Peak’ stuck and ‘Ski Incline’ was retired to the history books” (see <https://www.diamondpeak.com/about/diamond-peak-history>).

<sup>4</sup> JGP purchased Ski Incline from Boise Cascade Home and Land Corporation (“Boise Cascade”) in 1973.

<sup>5</sup> In Incline Village this is a nice name for a detached dwelling unit condominium development known as a “planned unit development” or “PUD.”

<sup>6</sup> Although it is difficult to definitively determine the number of dwelling units within Tyrolian Village, I did come across a building permit application on the TRPA web site (go to <https://parcels.laketahoeinfo.org/Parcel/FactSheet/126-540-31>) for construction of a garage on common property. In the discussion of that application, it is recited that there are 322 parcels connected to this common property.

For years the residents, guests and invitees of Tyrolean Village have been using the subject portion of Ski Way for their access into and out of their development. And they've paid nothing for its maintenance and repair. Because this is terribly unfair to the 7,900 or so other Incline Village/Crystal Bay property owners within IVGID's boundaries as they have been made to pay for that maintenance and repair, and at the instance of our General Manager ("GM"), members of the Tyrolean Village HOA ("TVHOA") apparently held a meeting with staff the first of the year to discuss these inequities. TVHOA representatives gave staff a January 22, 2021 letter directed to trustees<sup>7</sup> which outlined their position on the subject matter, and that letter is the purpose of this written statement.

**Reiterated History of the Subject Roadway:** On September 24, 1959 two CPAs from Oklahoma (Eugene Jordan and Arthur Wood) exercised an assigned option (assigned by John Maloney) to purchase 9,000+ acres of mostly pristine, undeveloped land (what is known today as Incline Village, NV.) from legendary George Whittel, Jr.<sup>8</sup> Within a month the land was transferred to fifty (50) or so investors through their entity Crystal Bay Development Co. ("CBDC") In anticipation, the principals of CBDC and their attorney, Robert McDonald, were successful in lobbying the State Legislature to allow for the creation of general improvement districts ("GIDs") via the General Improvement District Law<sup>9</sup>. By the next year (1960), CBDC was successful in subdividing a portion of these lands into 1,700 residential lots<sup>10</sup>, and by the next year (1961) the principals of CBDC were successful in lobbying the Washoe County Board of Commissioners into creating the Incline Village General Improvement District, effective June 1, 1961<sup>11</sup>. There was no such thing as Tyrolean Village (which according to the Tyrolean Village web site<sup>12</sup> did not come into existence until 1968).

According to the Diamond Peak web site, today what is known as Diamond Peak (initially it was known as Ski Incline) didn't open its doors for business until November 19, 1966<sup>13</sup>. According to former Incline Village resident and historian Ken Kidwell, Ski Incline was owned at the time by CBDC because on June 4, 1967, CBDC sold all of its remaining Incline Village properties but for the beaches<sup>14</sup>

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<sup>7</sup> That letter is attached as Exhibit "A" to this written statement.

<sup>8</sup> Go to <https://ivgid101.com/early-years-2/>.

<sup>9</sup> See NRS 318.010.

<sup>10</sup> Go to <https://www.clubtahoe.com/history-of-incline-village/>.

<sup>11</sup> Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid>.

<sup>12</sup> Go to <https://tyroliavillage.org/2018/11/14/tyrolian-village-50th-anniversary-continues/>.

<sup>13</sup> See <https://www.diamondpeak.com/about/diamond-peak-history>.

<sup>14</sup> Apparently the beaches were transferred to Incline Development, Inc., the successor to CBDC (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach\\_Deed.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach_Deed.pdf)).



to Boise Cascade Home & Land Corporation<sup>15</sup> (“Boise Cascade”). Given the minutes of the IVGID Board’s June 13, 1968 meeting reflect that Incline Village, Inc.’s vice-president and GM, Donald Marek was introduced to the Board to discuss future subdivision development; and according to long time resident and former IVGID Trustee Gail Krolick’s Alpine Realty web site, “Boise Cascade...bought out the Crystal Bay Development” Co.<sup>16</sup>; I presume Boise Cascade took title to its Incline Village properties through its development entity, Incline Village, Inc.

The minutes to the IVGID Board’s June 13, 1968 meeting reflect that Mr. Marek’s introduction was for purposes of “acquaint(ing)...Board members with the cluster planning concept of development<sup>17</sup> (envisioned)...for...future (Incline Village) subdivision” development. Given the proximity in time, I presume that development was Tyrolean Village. At the time the primary thoroughfare into/ out of what would become Tyrolean Village was and is currently along the portion of Ski Way acquired by IVGID when it purchased Ski Incline from JGP (see discussion below).

**The History of the Subject Portion of Ski Way:** When IVGID purchased Ski Incline, the portion of Ski Way included in that purchase was privately owned. This fact tells me that this portion of Ski Way has always been privately owned. In 1966 when Ski Incline was constructed by CBDC; in 1967 when Ski Way and what would become Tyrolean Village were sold to Boise Cascade; in 1968 when Tyrolean Village was first developed; in 1973 when Ski Incline was sold to JGP<sup>18</sup>; and, in 1976 when Ski Incline was sold to IVGID. Although shortly after the District acquired Ski Incline staff made an attempt to secure county dedication of the subject portion of Ski Way<sup>19</sup>, its application was denied because the road did not meet Washoe County specifications<sup>20</sup>.

**The TVHOA’s Assertion the Subject Portion of Ski Way Was Originally a County Road is Not Supported by Fact:** In the TVHOA letter attached as Exhibit “A” to this written statement, Mr. McManus asserts his belief “that TVA was created while Ski Way was a (Washoe) county road and as such (its) maintenance obligation was the responsibility of the county at that time.” However I and others I know find these statements to be incredulous given Mr. McManus admits that “we have reviewed our files and have found no contract or property deed obligation” either in favor of the TVAHOA, or Washoe County! Moreover, the history of the subject portion of Ski Way reveals it has always been a private roadway. Without evidence that the subject portion of Ski Way at any time

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<sup>15</sup> See page 380 of the packet of materials prepared by staff in anticipation of the Board’s September 23, 2015 meeting [“the 9/23/2015 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_9-23-2015.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_9-23-2015.pdf))].

<sup>16</sup> Go to <http://alpinerealtytahoe.com/area-resources/>.

<sup>17</sup> I presume this to be “Planned Unit Development” (“PUD”) which is so prevalent in Incline Village.

<sup>18</sup> See <https://ivgid101.com/how-and-when-ivgid-acquired-diamond-peak/>.

<sup>19</sup> See the minutes of the IVGID Board’s February 24, 1977 meeting.

<sup>20</sup> See the minutes of the IVGID Board’s May 26, 1977 meeting.

belonged to Washoe County, Mr. McManus' "belief" is nothing more than speculation and as such, it is unenforceable.

**The TVHOA's Assertion the District Has Entered Into an Agreement With Some Unidentified Third Party to Maintain, Repair and Plow the Subject Portion of Ski Way is Not Supported by Fact:** In the TVHOA letter attached as Exhibit "A" to this written statement, Mr. McManus declares that "the maintenance obligation (of the subject portion of Ski Way i)s the responsibility of" IVGID because of some agreement the District allegedly entered into with some unidentified third party "to takeover maintenance of that portion of the road...after the creation of TVA." However I and others I know find these statements to be incredulous given Mr. McManus admits "we have reviewed our files and have found no contract or property deed obligation" either in favor of the TVAHOA, or IVGID! Moreover, I have made a public records request to examine any such agreement and have been advised by Ms. Herron that none exists. Without evidence of such an agreement, Mr. McManus' declaration is nothing more than speculation and as such, it is unenforceable.

**The TVHOA's Assertion it Was Intentionally Excluded From the Alleged Agreement the District Entered Into to Maintain, Repair and Plow the Subject Portion of Ski Way is Not Supported by Fact:** In the TVHOA letter attached as Exhibit "A" to this written statement, Mr. McManus asserts that "TVA was purposefully excluded from the maintenance and snow removal agreement" referenced above. However, I and others I know find this assertion to be incredulous given the lack of any evidence that such an agreement exists. Without evidence of such an agreement, Mr. McManus' assertion is nothing more than speculation and as such, it is unenforceable.

**The TVHOA's Assertion its Financial Condition Precludes its Contribution Towards the Maintenance, Repair and Plowing of the Subject Portion of Ski Way is Irrelevant:** In the TVHOA letter attached as Exhibit "A" to this written statement, Mr. McManus asserts "TVA's financial condition...preclude(s its) ability to subsidize any construction even if it (i)s deemed necessary and prudent." However, I and others I know are aware of no legal theory which exempts the TVHOA from the financial obligation to pay for the maintenance, repair and plowing of a roadway which in part if not in whole specially benefits (to the exclusion of the overwhelming majority of other property owners within the boundaries of IVGID) the owners, residents, guests and invitees of property located within TVHOA.

**The TVHOA's Assertion "Current Economic Uncertainties" Preclude its Contribution Towards the Maintenance, Repair and Plowing of the Subject Portion of Ski Way by Way of Special Assessment is Irrelevant:** In the TVHOA letter attached as Exhibit "A" to this written statement, Mr. McManus similarly asserts that "given the current economic uncertainty a special assessment is not feasible." However for the reasons stated above, I and others I know are aware of no legal theory which exempts the TVHOA from the passing a special assessment which creates funds to pay for the maintenance, repair and plowing of a roadway which in part if not in whole specially benefits the owners, residents, guests and invitees of property located within TVHOA.

**For the Reasons Stated, the TVHOA's Refusal to Contribute Towards the Maintenance, Repair and Plowing of the Subject Portion of Ski Way is Arrogant:** In my mind it makes the owners of these properties "takers." In other words, they demand that their neighbors subsidize the cost of their ingress and egress into/out of Tyrolean Village. This is a mentality which plagues this community it simply needs to end!

**Given IVGID Possesses the Express Powers to Furnish Streets and Roadways, and to Charge Rates, Tolls and Charges For Their Use, the Board Should Immediately Establish Tolls For Tyrolean Village Homeowners'/Their Tenants', Guests' and Invitees' Use of the Subject Portion of Ski Way:** Given the County Board granted IVGID the power "to build roads within the District to Washoe County specifications,"<sup>21</sup> NRS 318.116(7) expressly instructs that the District may "furnish...streets and alleys, as provided in NRS 318.120." NRS 318.120(1) instructs that "the board shall have the power to grade and regrade and to surface and to resurface streets, alleys and public highways, and parts thereof...and to acquire street and alley improvements necessary and incidental thereto. NRS 318.120(2) instructs that "such street, alley and public highway improvements may include, without limitation, grades, regrades, gravel, oiling, surfacing, macadamizing, paving, crosswalks, driveway inlets, curb cuts, curbs, sidewalks, gutters, valley gutters, catch basins, culverts, drains, sewers, manholes, inlets, outlets, retaining walls, bridges, overpasses, tunnels, underpasses, approaches, artificial lights and lighting equipment, grade separators, traffic separators, traffic-control equipment, off-street parking facilities and structures, parkways, canals and other water type streets, or any combination thereof." NRS 318.145 instructs that "the board shall have the power to operate, maintain and repair the improvements acquired by the district, including, without limitation, the maintenance and repair of dedicated streets and alleys and the removal of snow therefrom."

And given NRS 318.197(1) expressly instructs that "the board may fix, and from time to time increase or decrease...refuse rates, tolls or charges other than special assessments, including, but not limited to, service charges...for services or facilities furnished by the district," "IVGID is empowered to determine what facilities and services it should offer (and)...it may set rates, tolls and fees to be charged for the provision of those facilities and services."<sup>22</sup>

The Board owes local parcel owners the fiduciary duty to charge Tyrolean Village homeowners, renters, guests and invitees tolls for their use of the subject portion of Ski Way. Again I ask our GM and Board chairperson to agendize for possible action by the Board the assessment of those tolls.

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<sup>21</sup> Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid>.

<sup>22</sup> Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid>.

**Conclusion:** As I stated at the Board's October 14, 2020 meeting, before the Board embarks upon another \$5.3 million<sup>23</sup> or greater boondoggle at local property/dwelling unit owners' expense, it needs to conduct a comprehensive study as to the rights and obligations of Tyrolian Village's property/dwelling unit owners. It also needs to investigate what's necessary to bring Ski Way up to Washoe County specifications so it can be dedicated to the County to shift the cost of maintenance and repair from local property/dwelling unit owners. The arrogant attitude of TVHOA members which is displayed in the January 22, 2021 letter attached as Exhibit "A" to this written statement is stunning and in my opinion needs to be addressed equally stunningly.

**And For Those Asserting How Much of a "Cash Cow" Diamond Has Been to IVGID Over the Last Several Years, Now That You Know the Truth, What Kind of Cow Do You Think it is Now?**

To those asking why our Recreation ("RFF")/Beach ("BFF") Facility Fees are as high as they are, and never seem to go down, now you have another example of the reasons why.

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

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<sup>23</sup> See page 56 of the packet of materials prepared by staff in anticipation of the Board's October 14, 2020 meeting ["the 10/14/2020 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/1014\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1014_-_Regular_-_Searchable.pdf))].

**EXHIBIT "A"**

# TYROLIAN VILLAGE ASSOCIATION, INC.

PO Box 5913 • Incline Village, NV 89450

(775) 831-5428

January 22, 2021

Incline Village General Improvement District  
893 Southwood Blvd  
Incline Village, NV 89451

Dear IVGID Trustees:

Representatives of the Tyrolian Village Association, Inc.'s ("TVA") Board of Directors (Michael Richardson and myself) and TVA's Manager, Vojko Lapanja, meet with Indra Winqest and Nathan Chorey to review the proposed changes to Ski Way between Fairway and the TVA entrance currently being discussed by the IVGID Trustees. Following that meeting, we presented the proposed changes to the full TVA Board and TVA homeowners in attendance. The following is a summary of the consensus opinions expressed during the meeting. Please note these are only a summary of opinions of the participants at the meeting and not an official statement or resolution from TVA.

## **Roundabout at Ski Way and Fairview**

The Board and homeowners were highly supportive of changes to this intersection. It was a general consensus that this intersection is currently highly dangerous and changes are needed to improve the safety of the intersection. It was noted that most of the year, it not possible to see the road markings and drivers unfamiliar with the intersection do not know when or where to yield. Most homeowners indicated that they believe this intersection maybe the most dangerous in Incline Village.

## **Roundabout at the bottom of the Diamond Peak parking lot**

The Board and homeowners were highly concerned about the impact of a roundabout if it were built at this intersection. While the intersection does have significant issues, the general consensus was that the area is very narrow and there is concern that a safe and effective roundabout could not be built in this area. Further concerns were noted regarding the ability for proper snow removal of such a narrow roundabout to occur and some residents noted that it may result in significant traffic issues within the roundabout as guests visiting Diamond Peak may use the roundabout as a drop off area. Several residents indicated that the proposed roundabout appears to be smaller than the area where roundabouts were built on Highway 28 in Kings Beach which have been notoriously known as causing more problems than they have solved.

## **Roundabout above Diamond Peak at the Entrance of TVA**

The Board and homeowners in attendance were unanimous in their opposition to a roundabout at this location. The primary opposition was a concern that requiring even a slight turn for residents of TVA into the roundabout as they come down the hill at Ski Way during the winter could be highly dangerous. Our speed limit is currently 15 miles per hour within TVA but even at those speeds there was a concern that it would be difficult to begin a turn into a roundabout during the winter months when ice maybe on the roads and such a roundabout would likely increase traffic in this area as more Diamond Peak guests would try to use the upper Diamond Peak parking lot and if it was full would use the roundabout while currently such traffic is very limited. Additional matters of concern were 1) the

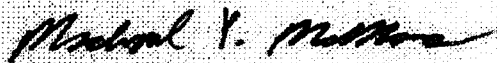
narrow space available to build a roundabout at the location as well as 2) a concern that construction maybe a challenge due to erosion issues on the hill above the road as well as along the creek on the other side of the road. The same concerns about the ability to provide proper snow removal were also echoed for this roundabout. In addition, the cost of such a roundabout did not seem to be supported by the extremely limited benefits to Incline Village and TVA residents it would provide.

It has also come to our attention that certain residents of Incline Village have suggested that TVA should be responsible for a portion of the maintenance of Ski Way and/or a portion of any changes made to Ski Way. TVA disagrees that any obligation exists. We have reviewed our files and have found no contractual or property deed obligation and per our research we believe that TVA was created while Ski Way was a county road and as such the maintenance obligation was the responsibility of the county at that time and supported by the payment of property taxes by TVA homeowners. We believe the agreement for IVGID to takeover maintenance of that portion of the road occurred after the creation of TVA and as such TVA was purposefully excluded from the maintenance and snow removal agreement as it would be punitive to make TVA residents pay an additional cost above and beyond the property taxes our residents pay for a change that was benefiting IVGID (ie Diamond Peak).

In addition, TVA's financial condition would preclude our ability to subsidize any construction even if it was deemed necessary and prudent and given the current economic uncertainty a special assessment is not feasible.

If you have any questions or would like to discuss the views of the TVA Board, please feel free to call me directly at 775-298-1550 or Vojko Lapanja, TVA's Manager, at 775-831-5345.

Sincerely,



Michael McManus

President

Tyrolian Village Association, inc.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS APRIL 14, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE INCLINE VILLAGE CRYSTAL BAY COMMUNITY & BUSINESS ASSOCIATION**

**Introduction:** IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcels/dwelling units involuntarily assessed<sup>1</sup>. However, that’s not true. As I have demonstrated so many times before<sup>2</sup>, they pay for the difference between budgeted revenues and intentional overspending selectively assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the term “smoothing,”<sup>3</sup> the RFF/BFF have paid for *more* than simply that difference<sup>4</sup>. After all, how else can one explain the steady increase in Community Services and Beach Fund balances<sup>5</sup>? And one

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<sup>1</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf))].

<sup>2</sup> The latest being page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf) (“the 7/22/2020 Board packet”)] which made reference to: footnote 5 at pages 468-469 of the packet of materials prepared by staff in anticipation of the Board’s April 10, 2019 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-10-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-10-19.pdf) (“the 4/10/2020 Board packet”)]; and, pages 82-83 of the packet of materials prepared by staff in anticipation of the Board’s June 13, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-13-2018.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf) (“the 6/13/2018 Board packet”)].

<sup>3</sup> Fiscal year 2010-11 marked the inauguration of Mr. Eick’s reference to “what has become known as ‘smoothing.’ This is an initiative (Mr. Eick invented)...during development of the 5 year capital plan, to schedule projects in a way to provide reasonably level amounts for capital expenditure thus leading to not changing the total (RFF and BFF) from year to year [see page 3 of the 2015 Comprehensive Annual Financial Report {[https://www.yourtahoeplace.com/uploads/pdf-ivgid/2015CAFR\\_Report\\_IVGID\\_.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2015CAFR_Report_IVGID_.pdf) (“the 2015 CAFR”)}.

<sup>4</sup> See pages 138-145 of the packet of materials prepared by staff in anticipation of the Board's July 20, 2017 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_7-20-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf) ("the 7/20/2017 Board packet")]

<sup>5</sup> See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the CAFR ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in



category of those expenditures is the many dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *anyone*! For this reason I made a public records request on July 21, 2020 to examine records evidencing:

- “1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.”

My intent was to discover the many dozens of third party organizations I believed IVGID was/is a member of for which the RFF/BFF are used to pay yearly membership and conference attendance fees.

On August 21, 2020 IVGID’s Public Records Officer, Susan Herron, provided “the dues/ subscriptions (she represented she had)...located, to date, in response to (my) request” which consisted of twenty-three (23) organizations (notwithstanding) she (readily) admittedly did “not feel...(wa)s

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anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-7-2020\\_Workshop\\_Packet.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf))}. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting {“the 6/23/2020 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_Part2\\_06\\_23\\_2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf))}. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

complete.” So she stated she would “continue to work on (my) request.” And as I went through the records provided, my intent was and is to share what I discover with the public.

I don’t believe Ms. Herron “continue(d) to work on (my) request” because never did she inform me of records of other organizations that responded to my request. Nevertheless, I continued searching for additional organizations. In mid-January of 2021 I got wind of an organization Ms. Herron had not disclosed which I felt might be another organization within which IVGID might be a member because it fits the mold. Since Ms. Herron had not disclosed this organization, on January 18, 2021 I reached out to her inquiring as to the Incline Village Crystal Bay Community & Business Association<sup>6</sup> (“IVCBA”). And here I share records pertaining to the twenty-fifth (25<sup>th</sup>) such organization which responds to my request (“IVCBA”). And that’s the purpose of this written statement.

**IVCBA<sup>7</sup>:** As recited, Ms. Herron provided no records whatsoever, in response to my initial request, identifying IVCBA as one of the third party organizations in which IVGID or at least one of its employees was or is a member. It was only after the IVCBA published its initial (spring 2021 | Vol. 1) *Live.Work.Play* magazine<sup>8</sup> I learned otherwise. Pages 16-17 of the magazine highlighted organizational membership and founding members. And to my surprise, on page 17 of the magazine I learned that IVGID was a (\$1,000)<sup>9</sup> corporate member<sup>10</sup>. It was then that I reached out to our General Manager (“GM”) inquiring how what I had learned could be reconciled with Ms. Herron’s Exhibit “A” denial. It was then in an April 9, 2021 e-mail that Mr. Winquest admitted IVGID was indeed a member.

**What is the IVCBA?** According to its web site<sup>7</sup>, the “IVCBA is (a)...community and business association dedicated to building and growing cohesiveness for the sustainability of Incline Village and Crystal Bay. (Its mission is to)...bring...the businesses and nonprofits of Incline Village and Crystal Bay together for advocacy and to create a more cohesive community.” And insofar as IVGID is concerned, its Superintendent of Parks and Recreation<sup>11</sup>, Sheila Leijon, is on its board<sup>12</sup>!

**IVGID is Paying At Least \$1,000 Annually to the IVCBA to Be a Corporate Member<sup>9</sup>:** Although \$333.36 was initially paid, according to our Director of Community Services, Darren Howard, this is a

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<sup>6</sup> My e-mail request to Ms. Herron and her January 25, 2021 “No” response are attached as Exhibit “A” to this written statement.

<sup>7</sup> Go to <https://www.inclinevillagecrystalbay.com/>.

<sup>8</sup> Go to [https://e.issuu.com/embed.html?d=lwpln\\_spr21&u=justimagine](https://e.issuu.com/embed.html?d=lwpln_spr21&u=justimagine).

<sup>9</sup> A copy of page 17 with an asterisk next to IVGID’s membership is attached as Exhibit “B” to this written statement.

<sup>10</sup> This label is emblematic of one of the District’s seminal problems. It fails to acknowledge it is not a private business enterprise. Rather, according to NRS 281A.145, it is a political subdivision of the State of Nevada.

<sup>11</sup> See page 6 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Qrtly\\_April2021.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Qrtly_April2021.pdf).

<sup>12</sup> Go to <https://inclinevillagecrystalbay.com/about-us>.

pro-rata amount since the District's membership started on March 1, 2021<sup>13</sup>. Moreover, if one goes to the IVCBA's Membership page<sup>14</sup>, one discovers the membership fee is automatically rebilled annually.

**Membership:** Like most other third party lobbying groups, IVCBA members receive the following<sup>15</sup> ALL-INCLUSIVE MEMBERSHIP BENEFITS:

- Advocacy for your business, non-profit, agency, and family interests
- Collaboration and networking opportunities
- Local special events and educational workshops
- Interactive community website
- Locally focused news outlets and community calendar
- Affordable, targeted, electronic and print advertising opportunities

In addition to the above IVCBA Inclusive Membership Benefits, there are the following upgraded "bonus membership" opportunities<sup>16</sup> to enhance your business and involvement in your community:

- One level upgrade on 1/2 page to full page ad in the quarterly IVCBA Live.Work.Play Guide
- 25% discount on single ad advertising in the IVCBA Live.Work.Play Quarterly
- Additional credit toward marketing or event package with tahoe.com

**Is any of this necessary to operating a recreation program?**

**What Does Any of This Have to Do With Making the Public's Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed the RFF? And For \$1,000 Annually No Less?**

**An Example of Staff's Lack of Transparency and Deceit So You Wouldn't Otherwise Learn of This Expense Were it Not For This Written Statement:** Staff revels in the notion they believe they are transparent in their financial reporting<sup>17</sup>. "In an effort to enhance transparency in financial reporting,

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<sup>13</sup> See Mr. Howard's February 22, 2021 e-mail to Claudia DeSilva which is part of the materials provided by Ms. Herron. These materials are collectively attached as Exhibit "C" to this written statement.

<sup>14</sup> Go to <https://inclinevillagecrystalbay.com/about-us/membership> and <https://www.joinit.org/o/ivcbaorg/WawmGfgNAaT9ouQnb>.

<sup>15</sup> Go to <https://inclinevillagecrystalbay.com/about-us/membership>.

<sup>16</sup> Am I the only one who finds these "opportunities" eerily similar to the so called "opportunities" available to those whose parcels/dwelling units are involuntarily assessed RFFs? In other words, nothing more than the "availability" to realize allegedly preferred pricing on additional user fees assuming *arguendo* the payor chooses to access and use the opportunities offered by becoming an actual customer.

<sup>17</sup> Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

IVGID (claims it)...allows citizens to explore IVGID's financial data online."<sup>17</sup> IVGID assigns a chart of account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. According to IVGID's legend to its COA structure<sup>18</sup> as augmented by the District's bill pays for the week ending February 24, 2021<sup>19</sup>, this expenditure was assigned the following set of four COA numbers: 320.31.990.7340. These numbers correspond to dues and subscriptions associated with *the Championship Golf Course*<sup>20</sup>. Now what does this expenditure have to do with Championship Golf? And how would one know that truthfully, this expenditure was nothing more than payment of a membership in the IVCBA? And what does this have to do with a legitimate public benefit? I submit *NOTHING!*

**Thus These Expenditures Were Not Only *NOT* Necessary, and They Were *Improperly Paid* With the RFF:**

**Now My Question to Our GM Indra Winquest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR INITIAL ANNUAL 2021-22 Budget on February 24, 2021<sup>21</sup>?**

**And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE BEFORE APPROVING TONIGHT'S TENTATIVE 2021-22 BUDGET?**

**But Wait, There's More:** After I called these matters to our GM's attention and asked what this expenditure had to do with Championship Golf, Ms. Herron responded with Exhibit "C." In her cover April 14, 2021 e-mail<sup>22</sup> she informed me that the COA number assigned to this charge had been changed by staff to 100.10.990.7405; General Fund dues and subscriptions<sup>20</sup>.

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<sup>18</sup> "This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on our...Payment of Bills located on our website" (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

<sup>19</sup> See page 2 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Check\\_Run\\_02.18.21\\_to\\_02.24.21\\_-\\_with\\_proj\\_.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Check_Run_02.18.21_to_02.24.21_-_with_proj_.pdf). This page together with an asterisk next to the IVCBA bill pay is attached as Exhibit "D" to this written statement.

<sup>20</sup> We don't know what the "990" represents inasmuch as this "division" number is missing from the District's account structure.

<sup>21</sup> See pages 3-52 of the packet of materials prepared by staff in anticipation of the Board's February 24, 2021 meeting ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0224\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0224_-_Regular_-_Searchable.pdf)) as well as the power point addendum ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/F.2.2\\_-\\_Budget\\_Workshop\\_Presentation\\_022421.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/F.2.2_-_Budget_Workshop_Presentation_022421.pdf)) [collectively, "the 2/24/2021 Board packet"].

<sup>22</sup> That e-mail is attached to this written statement as Exhibit "E."

**So what Does Any of This Have to Do With an Expense Associated With Running the District as a Political Subdivision? And Again, For \$1,000 Annually No Less?**

**But Wait, There's Still More:** Page 26 of the same spring 2021 magazine features a full page advertisement for IVGID's "Parks & Recreation Happenings."<sup>23</sup> Given IVCBA's targeted audience is by and large IVGID's; IVCBA's *Live.Work.Play* magazine is published quarterly, just like *The IVGID Quarterly*; *The IVGID Quarterly Magazine* is mailed to every one of the owners of the approximately 8,200 parcel/dwelling unit owners in Incline Village/Crystal Bay; and the contents of *The IVGID Quarterly* magazine provide far more detail insofar as "Parks & Recreation Happenings" at IVGID operated venues; *why exactly spend marketing dollars advertising in IVCBA's quarterly magazine?* And if we're members of the North Tahoe Bus Ass'n, NLT Conv & Visitors Bureau, and Reno Tahoe Territory (see below), why do we have to be a member of yet another business organization?

However, if your purpose is to financially subsidize key collaborator businesses within IVGID's boundaries to gain their allegiance, then I get it even though that is not an appropriate activity for a political subdivision like IVGID to engage in. But if it is to market the District's recreational venues and programs, *it's a complete waste!* Moreover, did I not make a records request for Marketing Director's due diligence in measuring the anticipated return on investment ("ROI") for this advertising (see Exhibit "E")? Although Ms. Herron was quick to inform me of the change in COA numbers, she provided no evidence of Paul Raymore's ROI due diligence. Because I am sure there's *none*. Which serves as additional evidence this advertising was a *complete waste*.

**Since This is the Twenty-Fifth (25<sup>th</sup>) of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, I Say Let's Continue the Tally:**

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<sup>23</sup> This page is attached as Exhibit "F" to this written statement.

Organization	Yearly Dues	Running Total
BEAR League	\$ 250	\$ 250
Nev Rural Water Ass'n	\$ 343	\$ 593
North Nev Consort Coop Purchases	\$ 30	\$ 623
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 2,623
North Tahoe Bus Ass'n	\$ 300	\$ 2,923
NLT Conv & Visitors Bureau	\$ 4,050	\$ 6,973
Reno Tahoe Territory	\$ 150	\$ 7,123
IV/CB Community & Business Ass'n	\$ 1,000	\$ 8,123
Nevada League of Cities	\$ 3,968	\$ 12,091
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 16,967
Travel/Lodging/Registration/NSAA Symposium	\$ 1,810 <sup>24</sup>	\$ 18,777
Ski California	\$ 4,578	\$ 23,355
SnoCountry	\$ 1,215	\$ 24,870
STOKE	\$ 700	\$ 25,570
Nat'l Golf Foundation	\$ 250	\$ 25,970
U.S. Golf Ass'n	\$ 150	\$ 26,120
Prof'l Golfers' Ass'n	\$ 3,921	\$ 30,041
Northern California Golf Ass'n	\$ 280	\$ 30,321
Unreimb Private NCGA Memberships	\$ 7,011 <sup>25</sup>	\$ 37,332
Ass'n of Golf Merchandisers	\$ 225	\$ 37,557
Nat'l Recreation & Parks Society	\$ 875	\$ 38,432
California Parks & Recreation Society	\$ 95	\$ 38,527
Int'l Society of Arboriculture	\$ 576	\$ 39,103
Society of Municipal Arborists	\$ 150	\$ 39,253
Tree City U.S.A.	\$ 20,000	\$ 59,253

<sup>24</sup> This is an estimated annual amount as the average of 2019-20 travel and convention charges made by Paul Raymore. And it is probably low given our PRO has not provided records evidencing all such convention/symposium travel expenses.

<sup>25</sup> Although I have asked staff, including our GM, to provide evidence that any of these expenditures was reimbursed by/on behalf of those individuals who were directly benefited, none has been forthcoming. Moreover, on December 15, 2020 staff publicized the fact that the Camp Golf Pro Shop was administering the payment of private NCGA memberships. For the first time in memory staff asked that members of the public reimburse IVGID for NCGA's membership fees. Since this is the first time that staff have asked members of the public for reimbursement, and this publication has only occurred as a result of my bringing this wrongdoing to the Board's and the public's attention, to me this is an admission by means of conduct that up until now, staff have never secured reimbursement. Therefore insofar as I am concerned, these charges have *not* been reimbursed.

**Conclusion:** The District's employees' various memberships in another business organization which offers them "networking opportunities," "advocacy" organization and "to create a more cohesive community" has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. In fact, I submit it has the exact opposite result. If our public employees were precluded from pursuing membership in meaningless, self-promoting organizations such as the current one under review, at least at local property owners' expense, I predict we would need a whole lot less employees. But then that would be counter-productive to one of the major purposes for IVGID's existence<sup>26</sup>; providing over compensated and over benefited employment<sup>27</sup> to persons *who mostly do not even live in Incline Village/Crystal Bay*. For these reasons I therefore ask the Board to direct staff to discontinue expenditures such as the subject one, and to reduce the RFF by a like amount.

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

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

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<sup>26</sup> At least insofar as our public employees are concerned. In fact according to them, "the employees of the District continue to be our most important and valued asset" [see page 116 of the 2019-20 Budget ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20\\_Operating\\_Budget.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf))].

<sup>27</sup> IVGID is Incline Village's largest employer admitting to generating 1,012 or more W-2s annually (go to <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

**EXHIBIT "A"**



**Subject:** RE: Records Request - IVCBA  
**From:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**Date:** 1/25/2021, 8:49 AM  
**To:** "'s4s@ix.netcom.com'" <s4s@ix.netcom.com>

No.

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

From: [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) [<mailto:s4s@ix.netcom.com>]  
Sent: Monday, January 18, 2021 9:40 PM  
To: Herron, Susan <[Susan\\_Herron@ivgid.org](mailto:Susan_Herron@ivgid.org)>  
Subject: Records Request - IVCBA

Hello Ms. Herron -

Is IVGID and/or any IVGID employee whose membership dues are paid or reimbursed by IVGID a member of the Incline Village Crystal Bay Community Business Association aka IVCBA?

If so I would like to examine records evidencing all such memberships, applications for memberships, IVGID monies paid/procurement card charges made for such memberships.

Thank you for your cooperation. Aaron Katz

# MEMBERSHIP

## FOUNDING MEMBERS

\$25,000 level:

Dave & Cheryl Duffield Foundation • Linda and Richard Offerdahl • Ridgeline

\$5,000 level:

Jonathan Smith, OD • Incline Education Fund • Incline Village Community Hospital  
North Lake Tahoe Fire Prevention District • Parasol Tahoe • Sierra Nevada University  
Washoe County commissioner Alexis Smith • WSO Incline Substation

## CORPORATE MEMBERS (\$1,000)



IVGID • JJ Cavanaugh/Schwab • Hyatt Regency Lake Tahoe  
Sierra Lawyers • Village Pharmacy

## LOCAL BUSINESS (\$500)

Boys and Girls Club North Lake Tahoe • Greenwood Homes • Merrill Lynch Special Needs Team  
Masters of Tahoe Incline Real Estate • Paradise Timeshare Resale • Rockwood Tree Service Sun  
Bear Realty • Stacey Hanna Real Estate Village Market • Village Meats/Big Foot Deli

## BASIC MEMBER (\$150)

Denise Bremer, Real Estate Glasses Wine Bar • James Costalupes • Just Imagine Marketing  
Mike Young, Realtor • Ludmila CPA • Move Mountains • Nancy Barton, Real Estate  
Piper J Gallery • Susie's Scoops • Sky Wide Health • Smith Design Group • SQ Enterprises  
Sunshine Deli • Transcend Wealth Partners • Village Toys  
Vinson Franchise Law Firm • Weber & Associates

## NONPROFITS (\$150)

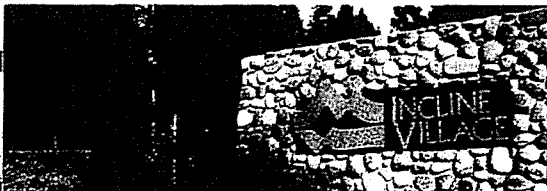
Burradoo Film Company • CARE Chest • Caroline's Corner for Youth  
Diamond Peak Ski Education Foundation • Sierra Community House • Tahoe Family Solutions  
Tahoe Fund • Tahoe Prosperity Center

## COMMUNITY SUPPORTERS

Kathie Julian • Kay Lehr • Peter Morris • Michaela Tonking • Stan Wolken • Tom Milhoff  
Linda Brinkley • Ron Randolph Wall • Lisa Hoopes • Judith Simon

# THANK YOU

## Dave & Cheryl Duffield Foundation



**EXHIBIT "C"**

# JOIN IVCBA!

## ADDITIONAL BENEFITS FOR BUSINESS AND NONPROFIT MEMBERS

Community Supporters are Welcome to JOIN at any level

### Basic/Nonprofit

**\$150**

(over \$500 value)

Recommended for nonprofits and businesses with up to 10 employees

- Exclusive IVCBA updates
- Listing on IVCBA.org or Enhanced listing via "Claim Your Business"
- Listing in the IVCBA *Live.Work.Play* quarterly print magazine and online
- 10% discount on single ad advertising in the IVCBA *Live.Work.Play* Quarterly
- \$150 credit toward marketing or event package with tahoe.com

### Local Business

**\$500**

(over \$1,000 value)

Recommended for 11-39 employees

#### Basic/Nonprofit benefits +

- Assistance with marketing interface and status updates
- One level upgrade on 1/6 or 1/4 page ads on IVCBA *Live.Work.Play* Quarterly
- Additional credit toward marketing or event package with tahoe.com

### Corporate

**\$1000**

(over \$2,000 value)

Recommended for 40+ employees

#### Local Business benefits +

- One level upgrade on 1/2 page to full page ad in the quarterly IVCBA *Live.Work.Play* Guide
- 25% discount on single ad advertising in the IVCBA *Live.Work.Play* Quarterly
- Additional credit toward marketing or event package with tahoe.com



Community Supporter  \$50

Other  \$

Basic/Nonprofit  \$150

Local Business  \$500

Corporate  \$1000

Founding  \$5000+

### ANNUAL MEMBERSHIP

Business, nonprofit or Community Supporter name Incline Village Improvement District

Contact Kari Ferguson Cell 775-842-0319

Email KMF@ivgid.org URL \_\_\_\_\_

Mailing address 893 Southwood Blvd, Incline Village, NV 89451

*Mail checks to IVCBA and mail to 969 Tahoe Blvd. Incline Village, NV 89451*

Credit card Type Check Number \_\_\_\_\_

Name on card \_\_\_\_\_ 3 or 4 digit code \_\_\_\_\_

Address for card \_\_\_\_\_

IVCBA.org 501(c)(6) nonprofit organization: EIN# 27-0448179; info@ivcba.org

Contact Linda Offerdahl for more information: Linda@IVCBA.org

**IVCBA.org**

**YOUR COMMUNITY. OUR COLLABORATIVE COMMITMENT.**



Mon 2/22/2021 12:55 PM

Platt, Marc

RE: Invoice for IVGID Membership to IVCBA -- need GI

To DaSilva, Claudia C.

Phish Alert

Bing Maps

+ Get more

I'm guessing he meant 320-31-990-7340

From: DaSilva, Claudia C.

Sent: Monday, February 22, 2021 12:51 PM

To: Platt, Marc <marc\_platt@ivgid.org>

Subject: FW: Invoice for IVGID Membership to IVCBA -- need GI

Hi Marc,

Please advise correct GL for the attached invoice for Darren,

Amount	Fund	Department	Division	Object	Project	Grant	WD	Job	Asset	Description
333.34	320	48	990	7340						Invalid account number
333.36										



Ok to Pay 320-48-990-7340  
\$333.36

*J. Darren Howard*

## YOUR COMMUNITY. OUR COLLABORATIVE COMMITMENT.

### Welcome to the Incline Village Crystal Bay Association!

Join us in our efforts to support and engage our businesses and nonprofits to create a more cohesive and sustainable community. To learn more about our many features and opportunities, please visit [IVCBA.org](http://IVCBA.org).

## JOIN IVCBA!

### ALL-INCLUSIVE MEMBERSHIP BENEFITS

As a member, at any level, you and your business or organization will benefit from the numerous benefits available:

- Interactive community website
- Locally focused news outlets and calendar
- Community events
- Collaborations and advocacy
- Programs for businesses and for community
- Affordable electronic and print advertising opportunities

### RESIDENTS!

SUBSCRIBE and receive the Web News, monthly E-Bulletin and the quarterly magazine *IVCBA Live.Work.Play*  
JOIN as a community supporter!

Contact Linda Offerdahl for more information:  
[Linda@IVCBA.org](mailto:Linda@IVCBA.org)

Questions? [Info@IVCBA.org](mailto:Info@IVCBA.org)

[IVCBA.org](http://IVCBA.org)



Sign up for FREE with  
application on  
the back side

Reply Reply All Forward



Mon 2/22/2021 10:57 AM

Howard, Darren

Invoice for IVGID Membership to IVCBA

To DaSilva, Claudia C.



Phish Alert Bing Maps

+ Get more apps

Here is an invoice that needs to be paid for IVGID's membership to IVCBA. The paperwork has already been turned in, just need to give them a check. I think this is the correct coding and we do not owe the full \$1000 due to the fact that our membership starts March 1<sup>st</sup>, they are prorating it. Let me know if you have any questions.

Keep it Simple,

Darren Howard  
Director of Golf/Community Services  
Incline Village General Improvement District  
893 Southwood Blvd.  
Incline Village, NV 89451  
Phone: (775) 832-1295  
Cell: (423) 676-5844  
Fax: (775) 832-1308  
[www.yourtahoeplace.com](http://www.yourtahoeplace.com)



**EXHIBIT "D"**



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
CHECK REGISTER WITH INVOICE DETAIL

Check Date	Payment Type	Check	Vendor#	Name	GL Allocation Amount	Check Amount	Account	Project	Invoice Desc
02/24/2021	EFT	4432	3936	Infinisource, Inc. DBA ISolved Benefit Services	75.00	75.00	100-13-150-7415		CN87159 COVID-19 Extension COBRA COVID-19 2020-10/01/20-12/31/21
02/24/2021	EFT	4433	2889	L&C Cook Specialty Foods, Inc.	1,881.28	1,881.28	340-00-000-0720		Food for Resale
02/24/2021	EFT	4434	1943	New West Distributing, Inc.	1,169.00	1,169.00	340-00-000-0721		Beer for Resale
02/24/2021	EFT	4435	3199	Employee Reimbursement	164.97	164.97	100-12-120-7470		Reimbursement for Copying, printing, binding CAFR
02/24/2021	EFT	4436	2206	Praxair	288.97	288.97	340-36-530-7415		Nitrogen dewar cleanser
02/24/2021	EFT	4437	1918	Produce Plus	168.05	858.07	340-00-000-0720		Food for Resale
02/24/2021	EFT	4437	1918	Produce Plus	327.42	858.07	340-00-000-0720		Food for Resale
02/24/2021	EFT	4437	1918	Produce Plus	362.60	858.07	340-00-000-0720		Food for Resale
02/24/2021	EFT	4438	3529	Reno Cycles & Gear	350.89	350.89	410-51-920-7490		Switch, Silver studs, spring assist strobes
02/24/2021	EFT	4439	2245	Sierra Meat Co	1,480.50	1,480.50	340-00-000-0720		Food for Resale
02/24/2021	EFT	4440	1940	Silver State International	56.52	1,058.99	410-51-900-7490		Credit for Clamp
02/24/2021	EFT	4440	1940	Silver State International	989.35	1,058.99	410-51-900-7490		RADIATOR FORD, HOSE RAD OUTLET, HOSE RAD,
02/24/2021	EFT	4440	1940	Silver State International	13.72	1,058.99	410-51-900-7490		PLUG
02/24/2021	EFT	4440	1940	Silver State International	112.44	1,058.99	410-51-900-7490		HUB, GASKET AXLE SHAFT FLG
02/24/2021	EFT	4441	1827	Swire Coca Cola USA	1,594.80	3,690.48	340-00-000-0720		Food for Resale
02/24/2021	EFT	4441	1827	Swire Coca Cola USA	2,095.68	3,690.48	340-00-000-0720		Food for Resale
02/24/2021	EFT	4442	1182	Tahoe Supply Company LLC	12.45	65.85	200-22-240-7515		5-11 Degreaser, 4/1g
02/24/2021	EFT	4442	1182	Tahoe Supply Company LLC	53.40	65.85	390-39-780-7415		Rubbermaid Bowl Brush, Mop Head Lined 5" Blue Lrg, Dust Mop Head 36" Blue Cotto
02/24/2021	EFT	4443	1237	Technical Equipment Cleaners	90.00	90.00	340-34-820-7415		Insulated Jacket, Major Spot Clean Work.
02/24/2021	EFT	4444	1815	Thunderbird Communications	1,890.00	3,780.00	200-22-220-7415		SCADA maintenance.
02/24/2021	EFT	4444	1815	Thunderbird Communications	1,890.00	3,780.00	200-25-220-7515		SCADA maintenance.
02/24/2021	EFT	4445	1844	Wedco, Inc.	406.04	406.04	200-25-240-7520		INSERT, M6, 2.0 MM CERAMIC, HOLDER, BOLT 17MM FOR M6 INSERT
02/24/2021	EFT	4446	1862	Western Nevada Supply	247.75	2,630.96	200-22-230-7515		KECK 3 SCREEN 304 1/16 PERF, KECK COVER GASKET
02/24/2021	EFT	4446	1862	Western Nevada Supply	1,983.28	2,630.96	200-25-220-7520		10 FLG X FLG RW VLV EPOXY IN/OUT, 10 AND 12 MUEL HANDWHEEL, 10 12 150 PLN
02/24/2021	EFT	4446	1862	Western Nevada Supply	72.70	2,630.96	200-25-220-7520		10 VICT E GSKT FOR 77.07.997 GREEN
02/24/2021	EFT	4446	1862	Western Nevada Supply	327.23	2,630.96	200-25-220-7520		10-12 AVK HANDWHEEL
02/24/2021	Check	775626	3847	A-1 National Fire Co / DBA Summit Companies	770.96	770.96	430-53-940-7515		12-Yr Service (per cylinder) Incline Beach
02/24/2021	Check	775626	3847	A-1 National Fire Co / DBA Summit Companies	770.96	770.96	430-53-940-7515		Burnt Cedar Beach - 12-Yr Service (Per Cylinder)
02/24/2021	Check	775626	3847	A-1 National Fire Co / DBA Summit Companies	-770.96	770.96	430-53-940-7515		Credit for Invoice # 571021437 (12-Yr Service (per cylinder) Incline Beach)
02/24/2021	Check	775626	3847	A-1 National Fire Co / DBA Summit Companies	-311.50	770.96	430-53-940-7515		Credit for Semi Annual Hood Suppression System Inspection
02/24/2021	Check	775626	3847	A-1 National Fire Co / DBA Summit Companies	311.50	770.96	430-53-940-7515		Incline Beach - SEMI ANNUAL HOOD SUPPRESSION SYSTEM INSPECTION
02/24/2021	Check	775627	1472	AES of Nevada (Alcohol Ed Services), LLC	20.00	20.00	340-34-530-7415		AES Card
02/24/2021	Check	775628	2266	AT&T	775.33	1,550.66	200-22-990-7830		Internet for SCADA Sweetwater Sewer treatment Plant & Burnt Cedar- 01/11/2021 usage th
02/24/2021	Check	775628	2266	AT&T	775.33	1,550.66	200-25-990-7830		Internet for SCADA Sweetwater Sewer treatment Plant & Burnt Cedar- 01/11/2021 usage th
02/24/2021	Check	775629	1566	ATCO International	1,067.50	1,067.50	410-51-910-7490		ALL-PRO
02/24/2021	Check	775630	3200	Customer Refund	110.67	110.67	200-00-000-2860		Credit Balance after close of Escrow.
02/24/2021	Check	775631	2746	Brady Industries of NV, LLC	151.82	151.82	340-34-690-7415		DISINFECTANT SPARTAN SPARSAN Q 200Z 12/C
02/24/2021	Check	775632	4018	C-A-L Stores Companies Inc DBA C-A-L Ranch Stores	49.95	434.90	200-22-870-7430		MNS HYBRID RANCHER BRN 12, MNS RF STRAIT TAPER DEN 36X32
02/24/2021	Check	775632	4018	C-A-L Stores Companies Inc DBA C-A-L Ranch Stores	384.95	434.90	200-22-870-7430		MNS HYBRID RANCHER BRN 12, MNS RF STRAIT TAPER DEN 36X32
02/24/2021	Check	775633	1864	Champion Chevrolet	846.29	846.29	410-51-900-7330		
02/24/2021	Check	775634	3200	Customer Refund	217.99	217.99	200-00-000-2860		Credit balance after close of Escrow.
02/24/2021	Check	775635	3969	Daniel Fraiman Construction	99,590.39	99,590.39	580-00-000-8120	4588BD1604	Tennis Center Renovation. Work bid per NRS 338. Board awarded on June 10, 2020.
02/24/2021	Check	775636	3199	Employee Reimbursement	49.97	86.20	320-31-990-7685		December 2020 Mileage Reimbursement
02/24/2021	Check	775636	3199	Employee Reimbursement	36.23	86.20	320-31-990-7685		January 2021 Mileage Reimbursement
02/24/2021	Check	775637	4016	Elements Mountain Company Inc.	1,850.00	1,850.00	430-53-940-7515		Paint
02/24/2021	Check	775638	1672	FedEx	13.22	13.22	100-10-990-7415		Gen Gov Shipping
02/24/2021	Check	775639	2735	Flyers Energy LLC	10,072.78	10,072.78	340-00-000-0725		Diamond Peak Off Road Diesel @ \$2.514 per Gal
02/24/2021	Check	775640	1328	Grainger, Inc.	20.65	4,110.35	390-39-780-7415		ELBOW SUPPORT, NEOPRENE, BLACK, L
02/24/2021	Check	775640	1328	Grainger, Inc.	20.65	4,110.35	390-39-780-7415		ELBOW SUPPORT, NEOPRENE, BLACK, S
02/24/2021	Check	775640	1328	Grainger, Inc.	149.56	4,110.35	410-51-920-7490		CABLE TIE, 13.4 IN, BLACK, PK50, CABLE TIE, 8.19 IN, BLACK, PK100, CABLE TIE, 14.2 IN, B
02/24/2021	Check	775640	1328	Grainger, Inc.	1,105.68	4,110.35	430-53-940-7520		BACKBOARD PAD, FOREST GREEN, 72 IN, PK2
02/24/2021	Check	775640	1328	Grainger, Inc.	485.52	4,110.35	430-53-940-7520		BASKETBALL SLAMMER RIM, UNIVERSAL
02/24/2021	Check	775640	1328	Grainger, Inc.	6.00	4,110.35	430-53-940-7515		KNOCKOUT PLUG, CONDUIT SIZE 1/2"
02/24/2021	Check	775640	1328	Grainger, Inc.	832.81	4,110.35	430-53-940-7520		SSPND ELCT W/CEIL HEATR, 16" H, 480V, 3PH, MOUNTING BRACKET, 20-1/2" X 10
02/24/2021	Check	775640	1328	Grainger, Inc.	1,103.60	4,110.35	340-34-620-7435		SSPND ELCT W/CEIL HEATR, 21-3/4" H, 480V, ELCT W/CEIL HTR THRMOST, 2-1/2" H,
02/24/2021	Check	775640	1328	Grainger, Inc.	108.32	4,110.35	430-53-940-7515		LED DOWNLIGHT RETROFIT KIT, 3000K, 1000 L
02/24/2021	Check	775640	1328	Grainger, Inc.	347.40	4,110.35	430-53-940-7520		LINEAR LED BULB, T8, 47-3/4" L, G13, 4000K
02/24/2021	Check	775640	1328	Grainger, Inc.	16.76	4,110.35	410-51-910-7490		QUICK-CONNECT PLUG, 1/4" (M) X 22MM
02/24/2021	Check	775640	1328	Grainger, Inc.	-120.00	4,110.35	430-53-940-7515		NV ENERGY INSTANT DISCOUNTS PROGRAM
02/24/2021	Check	775640	1328	Grainger, Inc.	-120.00	4,110.35	430-53-940-7515		NV ENERGY INSTANT DISCOUNTS PROGRAM
02/24/2021	Check	775640	1328	Grainger, Inc.	116.07	4,110.35	200-22-230-7515		TRASH BAG, 55 GAL, BLACK, PK75, LEAF RAKE, ALUMINUM, 17-1/2" L
02/24/2021	Check	775640	1328	Grainger, Inc.	37.33	4,110.35	430-53-940-7515		TWIST CLIP, TRACK LIGHTING, PK10, CHANNEL NUT WITH SPRING, 1/4-20 IN, STEEL
02/24/2021	Check	775641	2791	Incline Community Business Association DBA IVGBA	333.36	333.36	320-31-990-7340		IVGBA membership
02/24/2021	Check	775642	3200	Customer Refund	88.04	88.04	200-00-000-2860		Credit balance after close of Escrow.
02/24/2021	Check	775643	3199	Employee Reimbursement	407.49	407.49	200-22-230-7430		Clothing Allowment
02/24/2021	Check	775644	3200	Customer Refund	87.15	87.15	200-00-000-2860		Credit Balance after close of Escrow
02/24/2021	Check	775645	2174	Les Schwab Tires #953	29.00	29.00	410-51-900-7330		Flat Repair
02/24/2021	Check	775646	1957	Nevada Power Products	16.82	16.82	410-51-920-7490		Cable
02/24/2021	Check	775647	2510	Nevada State Fire Marshal	210.00	210.00	340-34-640-7450		Hazardous Material Permit 10 2167
02/24/2021	Check	775648	1591	Office Depot	11.82	3,283.83	100-10-990-7405		MOTTS HOT APPCIDER, CREAMER, COFFEEMATE, INDEX WHITE, SUGAR
02/24/2021	Check	775648	1591	Office Depot	44.20	3,283.83	100-10-990-7415		MOTTS HOT APPCIDER, CREAMER, COFFEEMATE, INDEX WHITE, SUGAR
02/24/2021	Check	775648	1591	Office Depot	50.75	3,283.83	340-34-690-7415		Swiffer Wet Jet Pad Ref 4/24

320-31-990-7340  
Cheap Golf - Does

**EXHIBIT "E"**


## RE: Records Request - IVCBA - Follow Up

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**From:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**To:** "s4s@ix.netcom.com" , "Winqest, Indra S."  
**Cc:** Tim Callicrate <callicrate\_trustee@ivgid.org>, Matthew Dent <dent\_trustee@ivgid.org>, "Wong, Kendra" <Wong\_trustee@ivgid.org>, Sara Schmitz <trustee\_schmitz@ivgid.org>, Michaela Tonking <tonking\_trustee@ivgid.org>  
**Subject:** RE: Records Request - IVCBA - Follow Up  
**Date:** Apr 14, 2021 3:22 PM  
**Attachments:** [ivcba\\_membership.pdf](#)

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Mr. Katz,

Attached is the membership form for IVCBA which was completed after your request was made and responded to. This payment was made via check (check #775641) and can be found on the check run dated 2.18.21 to 2.24.21 on our website. Please note that a journal entry has been made to correct the account this expense was charged to; the corrected account number is 100.10.990.7405 which is General Fund – Dues and Subscriptions. 

Susan

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

**Sent:** Friday, April 9, 2021 12:32 PM

**To:** Winquest, Indra S. <ISW@ivgid.org>

**Cc:** Herron, Susan <Susan\_Herron@ivgid.org>; Tim Callicrate <callicrate\_trustee@ivgid.org>; Matthew Dent <dent\_trustee@ivgid.org>; Wong, Kendra <Wong\_trustee@ivgid.org>; Sara Schmitz <trustee\_schmitz@ivgid.org>; Michaela Tonking <tonking\_trustee@ivgid.org>

**Subject:** RE: Records Request - IVCBA - Follow Up

I know you're busy Indra, so you don't have to respond.

But here's my point you don't seem to grasp. When did you meet with the IVCBA people? Did your admin ass't, Ms. Herron, know when that date was? Did she put it on your calendar? Did she know of your commitment to the IVCBA after the meeting? And roughly a month after my records request IVGID issues a membership payment. Ms. Herron didn't know about this payment?

Why didn't Ms. Herron pro-actively reach out to me and explain what you've explained? Why didn't she state that tthen IVGID was a member and the particulars? Instead she keeps her mouth shut because the name of the game insofar as Ms. Herron and other staff are concerned is deceit rather than transparency. Where the AOG opinion Ms. Herron was allegedly requesting that I learned of? Where are the particulars of the fees paid to GFOA? Where is the application to the GFOA for a 202 CAFR certificate of excellence? If your staff were up front and honest, they would be transparent. But they're not. And when they're not, neither are you Indra. Sorry, but these are the facts.

And then billing this membership to Champ Golf as if it had anything to do with golf was wrong. Did Darren Howard meet with the IVCBA people as did you so he could evaluate whether membership directly benefitted Champ Golf (I'm guessing no)? Which means no one outside of staff would know what had been done insofar as burying this cost into "dues" was concerned - unless they were asking questions like I was asking questions.

Why don't you just come out and admit that each year the District spends \$100K or more on meaningless, unnecessary memberships such as this one and the others I have pointed out? So if anyone were looking for a very easy expense to eliminate without reducing service levels, this would be it. But staff is not interested in curtailing overspending. Which means the only way to force the issue is for the Board to pull the purse strings. Which is why I and others are asking that the Board simply reduce proposed Community Services and Beach expenditures by \$1M annually. Then staff will be forced to figure out where to cut expenditures.

Let's see what the records I have requested reveal, assuming Ms. Herron is able to discover them. Aaron

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

From: "Winquest, Indra S."

Sent: Apr 9, 2021 12:08 PM

To: "s4s@ix.netcom.com"

Cc: "Herron, Susan" , Tim Callicrate , Matthew Dent , "Wong, Kendra" , Sara Schmitz , Michaela Tonking

Subject: RE: Records Request - IVCBA - Follow Up

Aaron –

I will be direct as I am extremely busy and working diligently on priorities that have been handed down by the Board of Trustees along with my everyday responsibilities of managing the district. As you know, when you made the request, there was no record. I met with the leadership at IVCBA to discuss their mission and get an understanding of what they were planning on doing to bring the community together in relation to information, collaboration, and communication. I was very comfortable with what I heard and I do see the potential with this collaboration at least preliminarily so I let them know that I would not commit to a year up front but would be ok

with a few months of a feeling out period to determine whether or not this was something IVGID can benefit from. I also feel they have no political motives whatsoever which is important. The board members all know that they can discuss these items with me any time and as always if they collectively are uncomfortable with anything, then this is clearly not what I want so we work together as staff and board should. Susan can work on the PRR now that you are requesting information again. She is copied on this email as well.

Thanks, Indra

**Indra Winqest**

General Manager

Incline Village General Improvement District

893 Southwood Blvd, Incline Village NV 89451

P: 775-832-1206

F: 775-832-1380

[isw@ivgid.org](mailto:isw@ivgid.org)

<http://www.yourtahoeplace.com>




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**From:** [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) [<mailto:s4s@ix.netcom.com>]

**Sent:** Friday, April 9, 2021 11:34 AM

**To:** Winqest, Indra S. <[ISW@ivgid.org](mailto:ISW@ivgid.org)>

**Cc:** Herron, Susan <[Susan\\_Herron@ivgid.org](mailto:Susan_Herron@ivgid.org)>; Tim Callicrate <[callicrate\\_trustee@ivgid.org](mailto:callicrate_trustee@ivgid.org)>; Matthew Dent <[dent\\_trustee@ivgid.org](mailto:dent_trustee@ivgid.org)>; Wong, Kendra <[Wong\\_trustee@ivgid.org](mailto:Wong_trustee@ivgid.org)>; Sara Schmitz <[trustee\\_schmitz@ivgid.org](mailto:trustee_schmitz@ivgid.org)>; Michaela Tonking <[tonking\\_trustee@ivgid.org](mailto:tonking_trustee@ivgid.org)>

**Subject:** Fw: Records Request - IVCBA - Follow Up

Hello Indra -

See the records request below? Ms. Herron responded NO.

So yesterday Volume 1 of the IVCBA's magazine was delivered to my mailbox. And on page 17 I see that IVGID is a proud corporate member which took \$1K of local property owners' Rec Fee to become a member.

Even if IVGID became a member after Jan 18, I would have expected any honest, forthright and accommodating public employee who had responded as Ms. Herron responded on Jan. 18 to give me an update advising that the answer was now yes. But did I get anything from Ms. Herron? NO!

You've got a big problem with your staff Indra. You can be in denial if you want. Or your staff's #1 cheerleader. But you have a problem.

I would like to examine:

1. IVGID's application to become a member of IVCBA;
2. Evidence of IVGID's \$1,000 payment;
3. The chart of account number assigned by staff to the membership payment;
4. I have located a Feb. 24 bill pay to IVCBA which states membership fees. But the payment is for \$333.96 rather than \$1K. Therefore I would like to examine invoicing for the \$333.96 payment to learn if it was part of the \$1K payment or in addition?
5. The chart of account number assigned to the Feb. 24 payment isn't identifiable on the web site. The third set of numbers ("990") doesn't exist. I have called this omission to Ms. Herron's attention in the past, yet the account structure hasn't been updated. What does the "990" stand for?
6. This charge is charged to Champ Golf. I would like to examine records which evidence what membership in a business organization has to do with Champ Golf? Did Darren Howard sign off on this expenditure? If so I would like to examine records evidencing that sign off;
7. There is a full page IVGID advertisement on page 26 of the above-referenced magazine. I would like to examine:

- a) IVCBA's billing to IVGID for placement of this advertisement;
- b) IVGID's payment of the above-billing;

- c) The chart of account number assigned by staff to payment of the above-billing;
- d) Who layed out and set up the advertising in a condition ready for printing (was it in house or through a third party and if a third party, the billing and payment therefore);
- e) Was this an EXL Media print sale made on IVGID's behalf? If so, I would like to examine paper work from EXL Media to IVGID evidencing this sale?
- f) Any due diligence by Paul Raymore as to the expected ROI for this advertisement.

I am sending a copy of this e-mail to Ms. Herron as an updated records request.

I am sending a copy to the Board asking they WAKE UP! How can you condone these actions?

Thank you for your cooperation. Aaron Katz

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

>From: [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)

>Sent: Jan 18, 2021 10:39 PM

>To: "[Susan\\_Herron@ivgid.org](mailto:Susan_Herron@ivgid.org)"

>Subject: Records Request - IVCBA

>

>Hello Ms. Herron -

>

>Is IVGID and/or any IVGID employee whose membership dues are paid or reimbursed by IVGID a member of the Incline Village Crystal Bay Community Business Association aka IVCBA?

>

>If so I would like to examine records evidencing all such memberships, applications for memberships, IVGID monies paid/procurement card charges made for such memberships.

>

>Thank you for your cooperation. Aaron Katz

**EXHIBIT "F"**

## Parks & Recreation Happenings

We are looking forward to a summer of connection and recreation while operating responsibly for our community. We provide an overview of the facilities and services available at our recreation venues, but please visit [YourTahoePlace.com](http://YourTahoePlace.com) to learn about all of our venues and Pass holder privileges and discounts.

### Diamond Peak Fall and Winter Season Pass Sale

Diamond Peak closes mid-April, but 2021-22 season passes are on sale now. Season passes come with unlimited access to the mountain, on-mountain discounts, discounts on lift tickets for friends, bonus tickets to partner resorts and more. Purchase passes online at [DiamondPeak.com](http://DiamondPeak.com) and make sure to buy your pass by April 30 to get the best rate.

### Incline Village Parks + Recreation

The Incline Village Recreation Center offers a holistic approach to fitness, health and wellness, including a range of specialty

services you will find at your ordinary gym or recreation center. Purchase an Incline Village Recreation Center membership to make a reservation for classes or to use the facility for your workout. Visit [InclineRecreation.com](http://InclineRecreation.com) for details about memberships and Parks & Recreation programs including:

**AQUATICS:** Splashes & Glasses, Private Swim Lessons, Pre-Swim Team, Northern Nevada Aquatics Swim Team, Aqua-Fitness Classes, Lifeguard & Water Safety Classes

**ADULT PROGRAMS:** Group Fitness Classes, Adult Sports Leagues (soccer, softball, spikeball, etc.)

**SENIOR PROGRAMS:** 55+ Hikes, Senior Transportation, Conversation Café, IVCB Veterans Club, Incliners

**SPECIALTY SERVICES:** Personal Training, Nutritional Counseling, Wellness Coaching, Guided Meditation

**TENNIS CENTER:** Membership, Passes, Camps, Competitive Junior Tennis Academy Lessons, Tennis/Pickleball Clinics, Pickleball Play

**YOUTH & TEEN PROGRAMS:** Specialty Summer Camps (Lake Tahoe Science, Mountain Bike, Basketball, Junior Lifeguard, Mini Guard, Invasion Soccer, Girls Volleyball, Paddle, E.P.T.C. Adventure, etc.)

### Incline Village Golf Courses

The Championship Course and The Grille at The Chateau typically open mid-May and the Mountain Course opens around Memorial Day. Visit [Incline.com](http://Incline.com) for tee times, play passes, lessons, merchandise sales, and summer programs and events.

### The Chateau at Incline Village + Aspen Grove

Host your next meeting, family gathering, shower, retirement party, etc. at The Chateau or Aspen Grove. Let our team handle the logistics of planning for current health and safety requirements and enjoy your celebration. View rates and fill out an inquiry form at [InclineFacilities.com](http://InclineFacilities.com).