

MINUTES

REGULAR MEETING OF OCTOBER 27, 2020 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, October 27, 2020 at 6:00 p.m. This meeting was conducted virtually via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Matthew Dent (absent), Kendra Wong, and Peter Morris.

Also present were District Staff Members General Manager Diamond Peak Ski Resort Mike Bandelin and Engineering Manager Nathan Chorey.

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 realizes that the Burnt Cedar Pool Project is not an agenda item for this evening; however; this project is swiftly becoming the "Project From Hell". He is not intimately knowledgeable about it, but he has seen information from Cliff Dobler who has been extremely involved, and he is not happy with what Cliff is stating. He has tremendous respect for Cliff's ability to "figure out what's going on under the hood of a car"; the guy knows not only finances, but he understands construction stuff too. Over the years Cliff has proven to be more right than wrong when it comes to stuff, he's no dummy. And he's direct, confrontational, and could care less whether folks like him or not. If he says this project design management sucks, then it sucks! He will not allow bad or no information to go unchecked especially when we as citizens are paying for the information. He demands correct data. We will have spent close to \$100K for a lack of information. Staff needs to explain how this Burnt Cedar Pool Project went from an initial estimate of \$1.2M to \$2.7M to \$5.6M. Until both the public, and more importantly the Board of Trustees, understand that, this project should be DOA (Dead On Arrival). Now he knows there is not one Trustee that wishes to come down hard on this until after

the Election (which in my opinion is sad, but then he never was good at politics), but this needs very close scrutiny by the Board (and BTW forget Trustees Morris & Wong....they love anything Staff does). Hopefully Tim, Matthew & Sara will dig into this one because it needs attention. Let's start listening to smart folks like Cliff instead of accepting the normal garbage from Staff. Folks, we're talking REAL MONEY here, \$5.6M is almost 5 times the original estimate of \$1.2M. Thank you.

Linda Newman said once again, she must underscore that the District's Internal Control policies and procedures cannot wait until Winter/Spring –as stated in the GM's report. She recommends that this Board direct the engagement of an independent firm to evaluate the District's current "unwritten" policies and recommend effective internal controls. In addition, the RFP for the Utility Performance and Asset Management Review really is a priority, but the GM continues to delay. Why? As for the status of USACE funding for the pond lining and design work for replacement of the 6 miles of failing effluent pipeline, where is our Federal lobbyist's required reports? We pay Mr. Faust more than \$60,000 per year and the Board and the public should be receiving updates. Where are they? On the agenda, the two items on the Consent calendar should be General Business items. Please take note that the agenda item for the proposed agreements with the Nevada Department of Transportation has failed to include the estimated costs for the 84 manhole covers, 92 valve covers and 3 vaults. Shouldn't this estimate be part of the item? General Business Item K2 is not ready for prime time. There is no cost benefit analysis for the expenditure of close to \$900,000 for Human Resource Management and Payroll Process Software and new Finance and Accounting System software. In addition to the selection of Tyler without validation of their superiority over other vendors, there is NO documentation of outreach to payroll processing companies and their proposals on fulfilling these functions. Instead, Staff has given their opinion on why we shouldn't outsource without the facts to validate their opinion. She recommends this Board convene a group with knowledgeable members of the Audit Committee to evaluate the needs of the District and evaluate the best solutions. In light of the recent Staff resignations and the gaps in Senior management, she highly recommends that this Board review the qualifications for the open positions to ensure that we not only engage accountants that are licensed as CPAs but that we recruit the best candidates for the other open positions. At this time, there is no back up for any of the Senior positions. This must be rectified and the General Manager must receive more Board direction to ensure that our District has the workforce it needs to operate efficiently and responsibly.

Derrek Aaron said re: K.2 - Tyler Technologies/Munis Software for Human Resource Management System and Payroll implementation and software licensing

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agreement, with an up-front cost of \$257,308 and Finance and Accounting system resulting in combined upfront costs of \$391,438. Derrek Aaron's background as a basis for comments: CPA with 7 years of public and private accounting experience, 21 years of Systems Integration and Management Consulting experience that includes 12 years of hands on experience implementing Oracle ERP Finance apps (GL, AR, AP, FA, Cash Mgmt for bank recons), Procurement, Sales, Inventory and Project Accounting and 10 years of experience as a PM managing large scale Oracle implementations for Fortune 500 and 1000 companies and Public sector entities: City, State, Federal. Is \$391,438 the total cost for HR, Payroll and Finance or is it a total of \$257,308 + \$391,438? What cloud would these new systems reside on? Any consideration given to the MS Azure Cloud given that IVGID is a govt entity? What consideration has been given to PII data and the proposed cloud storage? Was an assessment done on the current IVGID systems and is it available for review? And if an assessment was done who completed it? Ideally a neutral 3rd party should complete this task. Spending close to \$700k and not shopping around is a big concern; there should be comps available for the board to make a more informed decision. Does this new finance system have functionality for IVGID proprietary operations? What customizations are contemplated and if so has an estimate been prepared and presented to IVGID? Did Tyler Tech make an oral presentation of their proposal before IVGID? Why Tyler Technologies? What did IVGID present to Tyler as far as their high-level needs- scope? Will Grants accounting be captured in the COA or in a separate module? What are some possible project add-on costs? Reporting? Always a big area for custom reports that need to be built and therefore more project spend. Customizations because standard functionality does not cover IVGID needs. What is the general time frame for this project: Start date (he imagines contingent on the board approval); Duration and Go-Live? Any plan to fully integrate ALL of IVGIDs systems? Many disconnects exist which result in continued manual processes and system reconciliations and therefore room for errors. What if any contingency amount was added to the implementation budget for overruns? Does the total budget include day to day help desk support (after go-live) in the maintenance amount? What does the maintenance include? He would highly recommend converting finance data in this manner: 3 years' total finance data converted, most current year should be in detail; this will help in prior period comparisons as well as recons, and previous 2 years should be in summary.

Yolanda Knaak said that a lot of residents are concerned about overcrowding on the slopes at Diamond Peak so when a contract is signed, we need to make sure that contract focuses on times when the slopes are not crowded like mid-week and non-holidays. Advertising should be done so people are skiing when our residents aren't there.

Cliff Dobler said that the District General Manager's report has three contracts listed on agenda packet page 9 which were issued prior to September 30, 2020. Why are they there? The \$16,237 contract with Ward-Young for the Recreation Center lobby does not have adequate budget authority. The project summary indicates that only \$14,000 is available for design and internal services. The two items on the Consent Calendar aren't in compliance with Board policy. As stated under the definition of the Consent Calendar, any item may not include changes to the budget; the first item has no budget and the second item exceeds the budget. The Katz litigation costs is a failure of unreasonable management. IVGID obtained a judgment and recovered \$241,000. Katz naturally appealed judgment, In the real world, after an appeal is filed, 99% of all judgments are settled for a lesser amount rather than pursuing an appeal. To his knowledge, no settlement discussions were ever considered. The cost of the appeal was \$292,000 of which \$50,000 was improperly authorized by our former General Manager's bogus authority and on August 27, 2018, the Board authorized another \$40,000 to chase recovering \$70,000 in legal fees which never happened. Imagine \$292,000 out of our citizens' pockets. Now IVGID's too tainted one-star attorneys now recommend ending the pursuit of legal fees. Now think about this – if a negotiated settlement had been attempted, as most prudent and capable people would have done, we would not have been exposed to such drastic and unchecked spending. Imagine if Katz had let Katz off the hook for half the judgment, he is not suggesting it, citizens would have come out ahead by \$172,000. We will never know now. Not entering into negotiations was improper and spending \$292,000 when only \$90,000 was approved is unacceptable and lacks any credibility. Will you Trustees Morris and Wong explain to citizens how we benefit by legal persistence and not trying to reach a settlement ending up costing \$292,000 to no avail. The five year CIP plans calls for new playground equipment at Incline Park and Preston Field for \$250,000, a much better use. To spend \$400,000 on new systems and keep payroll processing in house is foolish. This is just the beginning of future software cost updates. Outsourcing is the only alternative. His daughter Ann manages over 3,000 apartments in Tucson and employs 70 people most of which are hourly. She outsources payroll with Basic and her costs are about \$360 per month.

Mike Abel said he is upset that IVGID's attorney has recommended that IVGID not pursue litigation to recover legal costs of the latest Katz appeal litigation. If IVGID decides not to pursue this case four bad things will happen. (1) Ms. Wong and Mr. Morris will be deprived of their right to vote like lemmings to spend vast sums of our recreation funds for marginal legal services. (2) More seriously, we will be deprived of the amazing bloviation of our lame duck Trustee Peter Morris. Morris is an expert on litigation as we know from his own bankruptcies, and lawsuit from

his 46 former unpaid employees. How is our community going to cope without his dog whistle name calling and inability to state a full sentence without stammering? (3) Then IVGID will have another \$25,000 in the bank that staff will need to find creative ways to spend. Perhaps another junket by our golf course management to Florida with \$300 dinners at Vincenzo Cucina, perhaps another billboard advertising Diamond Peak on I80, a \$1,500 party at Lupitas, a goodbye party for the Director of Public Works, or perhaps a sweetheart contract for Cruz Construction to do some pavers. It is not easy to just spend \$25,000. (4) Finally, IVGID will be deprived of its favorite whipping boy. What will staff do if they just end the litigation now. Eventually they will have to throw away the Katz doll with the pins sticking out. But alas, we have a new potential whipping boy in the wings. Mr. Mark Smith can replace Katz as IVGID's resident demon and perpetrator of perpetual litigation.

Judith Miller said she and her Golden Retriever would like to thank staff for responding to her request to continue requiring the picture passes or punch cards for beach access. During the past week, the unusually warm weather and an untraditionally large number of visitors, due to COVID-19, would have likely resulted in dangerously crowded beaches. Had the crowds been able to come to our beaches, unfortunately she would have had to do what she did on more than one occasion in this past summer, turn around and go home and that would have been a tough puppy to deal with. And she also wants to thank the Director of Finance for his detailed explanation of punch card accounting. She saw a pretty good number of people on Incline Beach over the weekend, so hopefully the revenues, that 100% of the fees paid with those 2,000 or so extra punch cards offset some of the costs. She understands that the Ordinance 7 Committee met this morning; she is sorry to have missed it but unfortunately the only notification of the meeting was the posting of an agenda yesterday and it didn't include any invitation to the public to attend a Zoom webinar as observers. She appreciates seeing the 1977 publication regarding the beach rules as it is another piece of the puzzle that discusses beach access. It is interesting to note that it speaks about short term rentals but not as single family residents but only as hotels, motels and certain condominiums. Single family residents were issued ID cards which were for owners or alternatively for renters with leases of a year or more. Renters of any shorter term couldn't get cards. Also we have a Board now that encourages public participation for the most part. We have community members like those on the Audit Committee that are ready and willing to give of their time. She is hopeful that we will have more of those Board picked and run committees so that in the future we can find better ways to address citizens' concerns.

Frank Wright said he is a candidate for the Board. He commends the Audit Committee as they had a spectacular meeting today. It is so refreshing that we have people who are looking at things and anybody who listened to this meeting would say thank God we have someone overseeing our money. Regarding the Katz matter it has been a nightmare since the beginning. Look at the Board members, luckily, we got rid of the worst one, Mr. Guinasso. You have to look at the Board members who started this, horrible, just horrible, it is crazy but it comes from a Board that doesn't pay attention to the needs of the District. Hopefully, this election will look at the best possible candidate to do what is necessary to put this District back on track. A big issue is the procurement cards – no one is held accountable, no standards, no procedures, and look at the amounts being spent, it is wrong. This is a public entity and there are rules and regulations that should be adhered to.

D. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for changes, receiving none, the agenda was approved as submitted.

E. PUBLIC HEARINGS

There are no PUBLIC HEARINGS on this agenda.

F. DISTRICT STAFF UPDATES (for possible action)

F.1. District General Manager Indra Winquest

- a. *Formal written report outlining the contracts/expenditures s/he approved - Once a month formal written report outlining the contracts/expenditures s/he approved with proper spending authority (under \$50,000 of budgeted expenditures)*

District General Manager Winquest went over the submitted written report and updated the Board on activities occurring on our beaches and at the manned gates. A reminder was issued that our beaches are always restricted access and asked that people spread the word. Chairman Callicrate asked if the residents that are creating these issues, are they newer residents that aren't familiar or just all over the map? District General Manager Winquest said it is a little of everything and that Staff will revoke privileges as necessary. Chairman Callicrate said we all need to get the word out and that hopefully, in the next fiscal cycle, we can find a way to secure our most precious asset year-round as this behavior is totally unacceptable. We understand that it is an exceptional year. We have many

new members of the community but this behavior is unacceptable. Please share that with them as he understands how difficult it is to work down there. Trustee Schmitz asked if the District General Manager has been informing the General Manager's Ordinance 7 Committee about behavior towards gate staff, etc. as she thinks it is something that they need to take into consideration. District General Manager Winquest said that we didn't have this particular discussion but yes, the committee is aware and that they had a very good meeting this morning which was their second meeting. He is really pleased with this group and is confident he will make good recommendations to the Board. Trustee Schmitz said that one of the things that you have found to be successful is the General Manager's Ordinance 7 committee so are you in the process of organizing other committees for other areas/do you have plans in place for any other committees? District General Manager Winquest said yes that he would like to create something for Community Services as well as he sees the value in creating one for Public Works. These are his goals however he has to get people running those departments first. Once he gets these positions filled, he hopes to create these committees. Trustee Schmitz said, as it relates to the trash violations, she knows that we weren't doing trash violations, she knows that there have been changes, and that she is curious if that program is going through transition. District General Manager Winquest said yes, it is in transition. Since we have reinstated the program, the process is set up well, and he is doing desk reviews. We have one case that we will be bringing forward for a hearing. He knows that Trustee Morris has been a part of it and he knows that Trustee Schmitz has expressed interest in participating. Once we get a Public Works Director, there will be a quarterly update.

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

District General Manager Winquest went over the long range calendar. Chairman Callicrate said that he would like to move the Board of Trustees handbook to the first meeting in January and that for correspondence, there is a meeting set up this coming week to discuss this topic. District General Manager Winquest said we need to discuss golf carts so that will be forthcoming. Trustee Schmitz said that the BBK scope of work has fallen off our list. District General Manager Winquest said that he has received proposals and that they have been reviewed with the Board Chairman so that will be put on the November 18, 2020 Board meeting agenda. Trustee Schmitz asked regarding the code of conduct if a template could be brought forward? The pricing policy is in the parking lot so how does that relate to the beginning of the budgeting for next year? District General Manager Winquest said that Staff will discuss the pricing policy through the budget calendar as it does

tie in. Trustee Schmitz said that the Diamond Peak Ski Education Foundation wants to do a presentation and that is not on the calendar and on the construction project review, by Moss Adams, she is wondering if a report is forthcoming to the Board of Trustees? District General Manager Winqest said those should be in the parking lot.

H. DISTRICT GENERAL COUNSEL UPDATE (for possible action)

There is no Update for this agenda.

I. REPORTS TO THE BOARD*

I.1. Treasurers Report (for possible action)

I.1.a. Payment of Bills (for possible action)

Treasurer Schmitz went over agenda packet page 15 and that there was an Audit Committee meeting today in which a concern with staffing levels in the Accounting Department was shared and the Director of Finance is focusing on day-to-day activities and since there is a great need for him to step up to the plate; she will be respectful of his time.

J. CONSENT CALENDAR (for possible action)

J.1. Review, discuss and possibly approve entering into Agreements with the Nevada Department of Transportation (NDOT) for the adjustment of utility facilities associated with NDOT Projects SPF-028-1(027) and SPSR-0431(022) (Requesting Staff Member: Engineering Manager Nathan Chorey)

J.2. Review, discuss and possibly reclassify \$10,000 from CIP#1213CE1501 (Wireless Controller Upgrade) to the Mitel VoIP project and approve the purchase of Mitel VoIP hardware and configuration support costs not to exceed \$70,000, CIP#1213CE1901 Fiscal Year 2020/2021 (Requesting Staff Member: Director of Information Technology Mike Gove)

Trustee Wong made a motion to approve the Consent Calendar items; Trustee Morris seconded the motion.

Chairman Callicrate asked if there were any comments. Trustee Schmitz said that these items cannot be on our Consent Calendar per Board policy. Chairman Callicrate said that he asked earlier if there was a change to the agenda and he didn't hear anybody say anything therefore he would turn to District General Counsel for comment and guidance. District General Counsel Nelson said so two issues – if there is a request to remove an item from the Consent Calendar by any Trustee that is permissible before it is approved and regarding a violation of the Board policy, if that concern is about a budget adjustment, each of these items is not a budget change and does not require an amendment to this year's budget. Chairman Callicrate asked, because there is a motion and a second, if the Board can have a discussion. District General Counsel Nelson said that Robert's Rules permits additional discussion after a motion and a second so there would be no violation. District General Manager Winquest said, regarding the NDOT item, they are asking us for a signature of intent, they granted our request for an extension to sign, and we understand that we are going to have to take care of this work. NDOT is still in the preliminary stages of this project and all that the District is doing is agreeing that this work can be done by NDOT and that Staff will have to make adjustments to the data sheets and budgets. The District is stuck between a rock and a hard place and while he wanted to sign the letter, he felt it should come to the Board. Chairman Callicrate said that it states, on agenda packet page 17, there were no monies listed but it shows here there is a \$190,000 estimate. Trustee Schmitz said that this is a large dollar amount and that we are unsure about the dollar amount. By signing this contract, we are legally bound and we don't have a budget for it so, as a Board, are we able to go about this without a budget? Director of Finance Navazio deferred to Engineering Manager Nathan Chorey who said that the District is agreeing to participate in their project which is still in design. The project will go out to bid and then it will be awarded at which time we will better understand the costs. During that time, we can amend the project budget before adoption. Chairman Callicrate said that this is a letter of intent and in looking at this historically, the District has partnered with NDOT for many, many years and that this, it seems to him, is how it is done – is that correct? Engineering Manager Chorey said yes, there is an extensive history of the District participating with NDOT. Trustee Wong said that we talked about this a couple of meetings ago and our Staff told us they were going to be putting this item on the Consent Calendar so she is not sure why this is a concern. Chairman Callicrate then turned the floor over to the Director of Information Technology Mike Gove who provided an explanation of the second item on the Consent Calendar.

Following that brief overview, Chairman Callicrate said that we don't violate our own Board policies by doing this vote.

Hearing no further comments, Chairman Callicrate called the question – Trustees Morris, Wong, Callicrate and Schmitz voted in favor of the motion.

K. GENERAL BUSINESS (*for possible action*)

K.1. Review, discuss and potentially provide approval to seek repayment of attorney fees and costs incurred for the litigation of Aaron L. Katz vs IVGID, estimated not to exceed \$25,000. (Requesting Trustee: Chairman Tim Callicrate)

Chairman Callicrate gave an overview of the submitted materials and said he doesn't want to pursue this action. District General Counsel Nelson said that it is important to understand the fees incurred and those available for recovery. Trustee Morris said he agrees as there is no good return to chasing any more of this. The District had to spend the money because we were compelled to because of his appeal. If this is the most we are going to get back, let's be done and put the money to good use. Trustee Wong said that she agrees with what others have said. Chairman Callicrate said that this has been a tremendous burden on our community and that there were attempts made to settle this and they were rebuked. Trustee Schmitz said that she doesn't have anything to add. Chairman Callicrate said that it makes one curious, for all the money spent on all of this, makes one wonder about how we could have better spent this money. It is unfortunate that the money was spent in the manner that it was however a sizeable amount was recovered. Trustee Morris asked District General Counsel if the Board can make a motion to not pursue any action and end the matter. District General Counsel Nelson said that the Board can just decline to take further action and that making a motion would be clearer.

Trustee Schmitz made a motion to direct Staff to decline to seek additional legal fees and costs in the matter of Aaron L. Katz vs IVGID. Trustee Morris seconded the motion. Chairman Callicrate asked if there were further comments, hearing none, he called the question and the motion was passed unanimously.

Chairman Callicrate thanked the District Clerk for what she has put up with for the past nine years and it is because of her ability to speak before the

court and discuss what took place that the District recovered what it did as she was instrumental in getting us those fees back. Further, he thanks the whole Staff and community for their patience.

At 7:20 p.m., Chairman Callicrate called for a break; the Board reconvened at 7:30 p.m.

K.2. Review, discuss and possibly approve authorizing the District's General Manager to execute a contract with Tyler Technologies for implementation of a new Human Resource Management and Payroll Processing Software system in the amount of \$257,308. (approved CIP Project #1315CO1801 - \$300,000), and consider authorizing expanded scope for concurrent implementation of new Finance and Accounting system, and amending Five-Year Capital Improvement Plan to provide supplemental funding, for a combined capital project cost of \$391,438. (Requesting Staff Members: Director of Human Resources Dee Carey, Director of Information Technology Mike Gove and Director of Finance Paul Navazio)

Director of Human Resources Dee Carey and Director of Finance Paul Navazio gave an overview of the submitted materials. Chairman Callicrate asked if it was 18 to 24 months for a complete integration? Director of Information Technology Mike Gove said yes. Chairman Callicrate asked if the most pressing needs were Human Resources and payroll? Director of Information Technology Gove said yes. Chairman Callicrate asked if there would be a very steady approach to implementation? Director of Information Technology Gove said that the current system has been in maintenance mode for the past 5 to 6 years. Regarding timeline, it is very simple to say that the initial piece will require some interaction with Accounting but we can defer that until we are fully staged. Chairman Callicrate said so this has been an issue for at least 5 years? Director of Information Technology Gove said yes, at least. The other reason that it is time sensitive is because the current software backend engine is at the end of its useful life. We have budgeted to upgrade that and deferral would be kicking the can down the road. It has done well and it is time for the District to upgrade to the 21st century approach so as to interact with both departments. Chairman Callicrate asked why aren't we outsourcing payroll since there are so many companies out there and because we have had a couple of public comments? Director of Human Resources said as Staff communicated briefly in the memorandum, it is about the complexity of the processing of the payroll, seasonality,

special exemptions and we will still need to have someone here who is doing the processing and then handing it over and then that firm will give it back and we will have to double check it and we won't be able to answer employee questions in a timely manner. Further, they may not understand the culture of the District. We wouldn't be eliminating that position because it isn't feasible and when mistakes are made, the District would still be held liable. Chairman Callicrate said that he is all for us getting to where we need to be. He does trust IT's background and he is concerned about security. Trustee Morris expressed thanks to the Director of Information Technology and Director of Human Resources for their time in going through this with him. On some of the comments made by the public, this isn't a new project that just popped up as this has been going on for a long time and he knows that Staff has figured out the right needs for the District. Staff does understand this process and he understands a lot so he was pleased that they were able to answer a lot of his questions. Another item is the really good deal with a budget adjustment because we have to make sure we are on a modern database and he thinks that this is a very good financial deal. He was very impressed with the answers by Staff on his specific questions. Trustee Wong asked what is our employee bandwidth to be able to do the implementation as she is especially worried about Finance and Accounting. Director of Finance Navazio said that there is a fair amount of work involved with a successful implementation; the time sensitive pieces are the Payroll and Human Resources system and Staff does have a unique opportunity to roll in Finance and Accounting which is Phase 2. Staff will have some flexibility on the implementation so we are able to manage it. Don't have any concerns with Human Resources and Information Technology but there does need to be integration with Finance. Flip side is the pain along the way but the payoff is a streamlined system with less manual processes and less Staff time to manage it. Having worked with Tyler for over a decade, when the right planning is done up front, implementation is greatly improved however it will be challenging. Trustee Wong says she does know how much work goes into it and wants to be respectful of that. Director of Finance Navazio said with Finance and Accounting, we can manage the timeline and schedule within the capacity we have. Trustee Schmitz said she too was concerned because we do have a deficit of staff at this moment. It is important to make sure the timing is right so we don't run up the project costs and add to Staff frustration. Director of Finance Navazio said that the Controller has had a lot of involvement in this process and as workload fluctuates, we will fit this in where we have the capacity and work diligently in order to do this appropriately. Chairman Callicrate said that this is a momentous rollout. We have to have enough people to do the most critical

aspect and we will be bringing in additional support in Finance and Accounting and Information Technology so we have a seamless integration. Trustee Schmitz said, as to fitting this in, and the refinement and further development of internal controls, might mean that we need to look at resources for internal controls; it is something to think about. Wondering did you obtain quotes from any payroll providers like ADP or Paychecks? Director of Human Resources Carey said at this point in the game, we did not get anymore from ADP for outsourcing payroll. It was about getting the system for all in one. Trustee Schmitz said so no bid from an outside vendor? Director of Human Resources Carey said no, not at this round. Trustee Schmitz said she appreciated your interview process and asked how many of those vendors did you receive bids from? Director of Human Resources Carey responded five. Trustee Schmitz said in looking at agenda packet pages 55 and then 74, it says the contract is \$899,188K but it doesn't break it out as being multi-year. Director of Finance Navazio said that the upfront implementation cost spending is over two years then annual maintenance and the agreement is a five-year agreement. Trustee Schmitz said so the five-year contract is for about \$900,000. Director of Finance Navazio said yes and we are also paying for existing system. Trustee Schmitz said it sounds like they are a public sector and that their support hours are only Monday through Friday 8 a.m. to 5 p.m.; is the District contracting for additional support? Director of Human Resources Carey said that this is better than what we have currently and if we have a critical need, we can get in touch with those that we need. Director of Information Technology Gove said that he did get a historical uptime and we are at 99.8% uptime which is less than a day per year. One of the reasons we changed to a SaaS solution development is that patches are heavily tested and if there are issues with failure, it is up to Information Technology to bring it up. If the failure is with Tyler, they will bring someone in because it impacts their 15,000 customers. We do have personal numbers and e-mails that we can utilize as well for after hours. Director of Human Resources Carey said that the questions are usually for our Human Resources and Payroll Staff and Tyler has an incredible employee self-service portal which is an improvement. Director of Information Technology Gove said that the other piece that was spoken about during public comments was reporting and canned reports. Within this system, it has the ability to build ad hoc reports which he explained and noted that it also has a great educational portal. Director of Finance Navazio said to the point on financial reporting, and he has a fair amount of experience with Tyler, this system is very robust and has a lot of flexibility. Another critical component for financial reporting, goes back to the District's chart of accounts. As part of the implementation, we

will want to do a robust review of the chart of accounts so that from the get go we are set up well for the District.

Trustee Morris made a motion to:

- a) Authorize the District General Manager to enter into a contract with Tyler Technologies/Munis Software for Human Resource Management System and Payroll implementation and software licensing agreement, with an up-front cost of \$257,308 (approved CIP project #1315CO1801), and
- b) Review, discuss and possibly authorize expanded project scope to include concurrent implementation of Finance and Accounting system resulting in combined upfront costs of \$391,438, and, if approved,
- c) Authorize staff to amend the Five-Year Capital Improvement Plan (FY2021/22) to provide supplemental funding of \$91,438 from available General Fund reserves for full system implementation.

Trustee Wong seconded the motion. Chairman Callicrate asked for further comments, receiving none, called the question – the motion was unanimously passed.

K.3. Review and discuss 2021/2022 Proposed District Budget Calendar (Requesting Staff Member: Director of Finance Paul Navazio)

Director of Finance Navazio gave an overview of the submitted calendar.

L. APPROVAL OF MINUTES (for possible action)

L.1. Meeting Minutes of September 30, 2020

Trustee Schmitz said that she provided some minor revisions that she asked the District Clerk to take into consideration. Chairman Callicrate hearing no further comments, approved the minutes with the changes as provided by Trustee Schmitz.

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

There are no Report items for this agenda.

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

Cliff Dobler said regarding those contracts with NDOT, Trustee Schmitz is 100% right and District General Counsel is dead wrong. The Consent Calendar has to have a budget, we all know there was no budget. If you look at the four agreements that were presented, there is an offer and a need for acceptance so you have a binding contract which becomes a commitment. Mr. Dobler then read from NRS 354.626 and said you have got an out there because they talk about the function of the entire fund, okay, so you can rob from Peter to pay Paul but therefore you would have had to disclose that and that was that you didn't have a budget for \$180,000 but you were going to rob it from water lines or something like that and then that could have never been on the Consent Calendar because you didn't have a budget and you had to tell the Board that you were taking it from one project to another project. Now the District General Manager, on the other hand, turns around and says no, we don't do that in the aggregate, we do it line item by budget so therefore you didn't have a budget. And to say that you can reach forward into another budget year that doesn't even exist because we only budget one year at a time is absolutely false District General Counsel. So don't give bad legal advice – if you don't know it, don't say anything ok because what you are doing is just allowing the Board to be misunderstood. Trustee Schmitz, so you hang in there as you are doing the right thing and it is unfortunate that you get bad advice. Last, but not least, Director of Finance make sure you aren't biting off more than you can chew because what he has heard tonight, and with the Audit Committee, you got a big nut to crack and he would like to help with the chart of accounts. He thinks that he and the Director of Finance could probably do it in a couple of days because he has the best understanding of IVGID probably than anyone else.

Derrek Aaron provided the following comments regarding the IVGID Tyler Tech HR, Payroll & Finance Systems Implementation per IVGID Board Meeting presentation on 10.27.20. Derrek Aaron's background as a basis for comments - CPA with 7 years of public and private accounting experience; 21 years of Systems Integration and Management Consulting experience that includes: 12 years of hands on experience implementing Oracle ERP Finance apps (GL, AR, AP, FA & Cash Mgmt for bank recons), Procurement, Sales, Inventory and Project Accounting and 10 years of experience as a PM managing large scale Oracle implementations for Fortune 500 and 1000 companies and public sector entities:

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City, State, Federal. Thank you very much for your Tyler Tech presentation during the Board meeting last night. Please find below my notes from the closing Public Comment period. I have added a few more thoughts as well. With Tyler, IVGID will be embarking on a systems implementation migration which means you are moving from one software system to a completely different software system. This is also known as a reimplementation. It will require extensive work especially with data conversions and possibly any interfaces or other system customizations that need to be built. It will be more effort, more work than IVGID can anticipate and imagine. Does IVGID staff adequate in-house developers to take on the dev project tasks? They likely will bear a lot of the project work. SaaS Agreement point 5.2.7 discusses this. Before looking for a systems implementation partner for a new project like this one, typically an outside systems expert is hired to conduct a current systems assessment. Typical deliverables would include a complete inventory of ALL systems - including a Systems Architecture Diagram, high-level requirements, known issues (very important to share these with software vendors up front), recommendations for improvement and possibly a 3-5 Strategy Roadmap for the future. This information would then be shared with software vendors during the vendor selection process. Money well spent. If I can emphasize anything about this project it is to hire a neutral Project Manager to represent and support the IVGID project team. Hiring a neutral PM has become a trend with organizations venturing on projects like this one, especially in the Public sector. I have managed my share of projects with this approach most recently with a state agency in Carson. The two Admins I reported to were VERY grateful for the expertise a PM provided especially during some of the challenging times of the project. Contract interpretations were a big factor. Pay special attention to Exhibit A comments. Ideally you should assign SMEs 2-deep in each functional area in scope for the project. If one SME leaves IVGID you will have a backup and will not lose that valuable project knowledge. Communicate, communicate, communicate throughout the entire project. Communicate to the project champion, steering committee, Board and IVGID staff not assigned to the project. Tell business staff why you are embarking on this project. Be open. Have regular (ideally weekly) PM meetings with the Tyler team. Don't start, stop and start this project. It needs to keep its momentum and continue until go-live otherwise you will lose the interest of the project team. Know your project milestones any blackout dates and times during the project when staff will be too busy with daily tasks to focus on the project. One such area is in Finance and month end close when Finance staff will put all of their attention on closing. Give your go-live date careful consideration with these ideas in mind. Know your potential customizations and risk exposure for add-on project costs to avoid/minimize scope creep. Do your best to further identify detail project requirements once the project starts; this should occur during the initial Discovery and requirements gathering period. Oversight in this area could also add

to project scope creep and change orders. Systems Integration: my understanding is that there are many disconnects with the existing IVGID systems leading to manual processes, recons and room for error. I do not see any mention of connecting these external systems (POS, Punch Cards, Utility Billings, Capital Project reporting, et al) during the Tyler project in the SaaS Agreement which concerns me as a member of the Audit Committee. If these systems are not all integrated, then it may be another two years of manual processes to move data from one system to another. Will the Tyler Systems provide all of the online government reporting forms needed for IVGID to process payroll or other data? Ad-hoc reporting has its benefits and pitfalls; on the surface it appears pretty slick. Too much to talk about here but some of the pitfalls are complex features and bells, whistles that “throw-off, disinterest” users and they abandon (don’t embrace) the system. Also users creating reports that are not in-line with IVGID goals. Don’t just throw an Ad-hoc reporting system out to the users and let them figure it out. TRAIN, TRAIN, TRAIN. Also constant Knowledge Transfer (KT) throughout the entire project. A system is only as good as its users. I did not see any mention of Training material in the agreement. Likely it will be IVGID’s responsibility to creating training material (something they can take back to their desks for PROD work reference) which is typically time consuming. Final end-user training should be done during the last month before go-live so the information is still fresh in the minds of the users – ideally 2 weeks prior to go-live. Testing Cycles: Typical formal test iterations for a project like this include CRP (1-2 iterations depending upon project complexities – CRP may also be called a POC), SIT, UAT. I only see a UAT listed in the Agreement. Are there more provided by Tyler? Perhaps the Build & Validate stage includes a CRP or two? Instance Management: How many instances will Tyler provide? With projects like this a vendor would likely provide bare bones instances like a Sandbox (for CRP), Patching, Gold and PROD. Any additional instances requested by IVGID will likely result in a change order. Post Production support: how many weeks will IVGID get for post prod support? Most post-Prod issues surface within the first 1-2 weeks after go-live and during the first month end close. Ideally IVGID should get One month of support to cover these two periods. I believe it was mentioned during the IVGID presentation that the Tyler team is located in Maine? If this is true, how will the IVGID project team manage the 3-hour time zone swing? Does Tyler offshore their development work or are all of their developers located domestically? Dev work and DBA support will be key for customizations (SaaS agreement refers to this as Development Modifications) and data conversions. I believe I heard during the meeting that the project duration will be 18 months? At a \$391,438 project cost that is not much revenue per month for Tyler. My assumption then is that Tyler will be requiring IVGID to do most of the work on this project and that no customizations will be included. Customization (ex: dev work for interfaces and other custom system features) is where

implementation partners make their money (i.e.: change orders). Another thought: Tyler should never access IVGID PROD data, other than go-live. During the project they should require IVGID to pull all data conversion items internally before handing off to Tyler to import into a test instance. Was there any discussion of this during your negotiations with Tyler? Make sure IVGID has a thorough understanding of what “Additional Services” are as stated under Section C – Professional Services. I have seen a lot of client heartache in this area – it really ends up being an interpretation by each side. Will Tyler provide standard interfaces to support data conversions or will they have to be built? If no, standard data conversion interfaces exist then this may be more of a manual process. 4.3.4 states that Tyler will provide client with a file layout for conversions. IVGID will have to map their legacy data to these new file formats which conform to fields in the new system. IVGID will need the help of an internal DBA to complete this task. Data Conversions: If IVGID decides to restructure its COA it WILL impact and complicate data conversions. It will require extensive testing and mapping and likely Tyler will not assist IVGID in this area; it's IVGID data and they likely will not want to get too involved. Be VERY careful with this task. Even if the COA is not changed data conversions WILL still consume most of IVGID's project time. TEST, TEST, TEST your conversions. Also plan on using this time to data scrub your Master Data; ex: remove duplicate Vendors, Inventory Items, Customers. Also draft a standard Naming Convention policy to guide Master Data entry in the new system. Even the smallest thing as adding a period after a word (like Inc, Inc., Incorp, Incorp.) will create a new Vendor and make it more confusing for staff when entering and paying invoices. I hope my comments are helpful and please feel free to contact me with any questions. And most importantly, GOOD LUCK! It will be an incredible learning experience 😊

O. ADJOURNMENT (for possible action)

The meeting was adjourned at 8:27 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 October 27, 2020 regular IVGID Board meeting – Agenda item K(1) – Whether to seek the District’s attorney’s fees expended defending citizen Aaron Katz’s second appeal

Submitted by Aaron Katz: Written statement to be included in the written minutes of this October 27, 2020 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 Association of Golf Merchandisers

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS OCTOBER 27, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM K(1) – WHETHER TO SEEK THE DISTRICT’S ATTORNEY’S FEES EXPENDED DEFENDING CITIZEN AARON KATZ’S SECOND APPEAL

Introduction: Here IVGID’s counsel lays out the case/lack thereof for seeking repayment of \$70,000 of the nearly \$292,000 of unreimbursed fees spent by the District on the Katz litigation¹. Here I agree with both Mr. Nelson’s and Mr. Beko’s as well as staff’s recommendation “the District *not* seek to recover...additional fees and costs (given) the finality of moving forward outweighs the additional cost and uncertainty.”² And that’s the purpose of this written statement.

The Facts as Presented: Mr. Nelson’s memorandum in support of this agenda item¹ reveals the following facts:

1. The District has paid \$493,182.88 to date to in defense of the Katz case. An additional \$39,849.37 has been paid by the Nevada Public Agency Insurance Pool ("NPAIP"). The two sets of payments combined total the \$533,032.25 paid to date³;
2. The District has been reimbursed \$241,646.11 of this sum which has been paid by me⁴;
3. This leaves \$291,986.14 which has not been reimbursed;
4. Yet Mr. Nelson and Mr. Beko⁵ present the option of filing a motion in the Nevada Supreme Court to seek recovery of the District's fees spent on Katz's second appeal which total approximately \$70,000⁶;
5. This agenda item does not propose seeking the \$221,986.14 balance⁷;

¹ See pages 47-49 of the packet of materials prepared by staff in anticipation of this October 27, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027_-_Regular_-_Searchable.pdf (“the 10/27/2020 Board packet”)].

² See page 48 of the 10/27/2020 Board packet.

³ See page 47 of the 10/27/2020 Board packet.

⁴ See page 49 of the 10/27/2020 Board packet.

⁵ Mr. Nelson’s recommendations are “concurring to by...special counsel Tom Beko.”³

⁶ This is called Option #1: “File a motion to recover a portion of these additional fees and costs.”²

⁷ “The present item before the Board only relates to whether or not to seek to recover...attorney’s fees and costs...incurred related to the second appeal...estimated at \$70,000.”²

6. According to Mr. Nelson and Mr. Beko⁵, the legal basis for recovering the District's attorney's fees expended on appeal is Nevada Appellate Procedure Rule ("NRAP") 38⁸;

7. NRAP 38 only allows for an award of attorney's fees expended on appeal where: a) "an appeal has frivolously been taken or been processed in a frivolous manner;" b) "circumstances indicate that an appeal has been taken or processed solely for purposes of delay;" c) "an appeal has been occasioned through respondent's (here IVGID's) imposition on the court below;" or, d) "whenever the appellate processes of the court have otherwise been misused;"⁹

8. Both Mr. Nelson and Mr. Beko⁵ state that this measure of proof "would be a high bar" to hurdle. And for this and other reasons, "the District's recovery of (any) fees...is not guaranteed;"²

9. Those other reasons include that by filing such a motion, the District would be "reopen(ing) the litigation (which) could result in additional procedural efforts by Mr. Katz on other issues;"²

10. Additionally, since NRAP 38 is a two-way street, Mr. Katz could recover his attorney's fees against the District if the court felt "the appellate processes of the court ha(d) otherwise been misused;"

11. Additionally, the District's estimates its cost to file the motion and pursue the \$70,000 is \$25,000. However, Mr. Nelson readily admits that since "the cost of litigation is notoriously difficult to estimate accurate" the cost to file the motion "could (easily) exceed this amount."² And "of course, the District would not recover the additional fees and costs" to file and pursue the motion²;

12. Additionally, Mr. Nelson, Mr. Beko⁵ and staff all agree that "the finality of moving forward outweighs the additional cost and uncertainty associated with seeking to recover the additional fees and costs;"² and,

13. For these reasons, Mr. Nelson, Mr. Beko, and staff all "recommend...that the District *NOT* seek to recover the additional fees and costs"² which "would effectively end the litigation."²

Facts Not Presented Yet Facts Nonetheless:

⁸ "In this case...Respondent believes an award of its incurred fees is appropriate under NRAP 38" (go to <http://caseinfo.nvsupremecourt.us/public/caseCaptcha.do?n=%2Fdocument%2Fview.do%3FcsNameID%3D40715%26csIID%3D40715%26deLinkID%3D789854%26onBaseDocumentNumber%3D20-36859>). There you will find a motion filed by Mr. Beko in the Nevada Supreme Court where he reveals this fact. A copy of that motion, with an asterisk next to this statement, is attached to this written statement as Exhibit "A."

⁹ Go to <https://www.leg.state.nv.us/CourtRules/NRCP.html>.

14. The District's fees spent on Katz's second appeal do not total approximately \$70,000. Rather, they total approximately \$40,000. Have any Board members actually seen Mr. Beko's billings? Well I have and they total approximately \$40,000¹⁰;

15. Moreover, on August 27, 2018 when staff sought Board approval to spend taxpayer money on Mr. Katz's second appeal, Mr. Beko estimated the cost of that appeal at approximately \$40,000¹¹;

16. Thus the real bottom line issue before the Board is whether it makes financial sense to spend an additional \$25,000 or more to recover a possible judgment against Mr. Katz (rather than realizing actual payment) for approximately \$40,000?

17. The amount spent by the District defending Mr. Katz's first appeal was \$221,986.14. Putting aside the question of whether staff had the authority to spend this amount with Mr. Beko (addressed below), how do we know this number is accurate? Because if the total fees incurred to date are \$533,032.25; the fees spent in the trial court were \$229,372.75¹² [the \$241,646.11 number included "required (post judgment) interest"¹²]; the amount spent on Mr. Katz's second appeal were approximately \$70,000⁶; the amount left over which had to have been spent on his first appeal was approximately \$222,000;

18. Notwithstanding, at the Board's December 11, 2019 meeting Mr. Beko represented that the amount spent on defending Katz's first appeal was \$157,514.00¹³;

19. Staff never sought Board approval to spend any amounts defending Mr. Katz's first appeal. Rather, GM Pinkerton took the position he had the unilateral authority to engage Mr. Beko and to spend up to \$50,000 at any one time under Resolution 1480¹⁴ and Policy 3.1.0 (as it existed at

¹⁰ Moreover, copies of those billings during the relevant period in question (after September 14, 2018 when the Court lifted its stay until November 21, 2018 when the Court issued its Order of Affirmance) are attached as Exhibit "B" to this written statement.

¹¹ "In summary...legal counsel expects that the fees and cost to defend the...District Court's award of attorney fees and costs under Appeal No. 71493 (the second appeal) will be an additional \$40,000" [see page 276 of the packet of materials prepared by staff in anticipation of the Board's December 11, 2019 meeting {"the 12/11/2019 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-11-2019.pdf)}].

¹² See page 272 of the 12/11/2019 Board packet.

¹³ "To date 157,514.00 has been spent to defend against Mr. Katz's (first) appeal" (see page 276 of the 12/11/2019 Board packet).

¹⁴ See pages 12-17 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf.

the time¹⁵). And at the Board's September 26, 2018 meeting, that's exactly what he told the Board and the public¹⁶. Mr. Pinkerton's position was restated at the Board's June 19, 2018 meeting when he justified his unilateral contract with Mr. Beko's lawfirm insofar as defending against Mark Smith's public records lawsuit was concerned:

The "General Manager...approved the defense against (Mr. Smith's) litigation under the authority given to him under IVGID Board Resolution No. 495 and Procedure 098¹⁷, NRS Chapter 41, and Policy 3.1.0 (f) & (g) (the expenditure of public funds for contracted legal fees and costs, as well as the value of the lawsuit, was less than \$50,000, which was within the authority delegated to the General Manager);"¹⁸

20. As such, neither Mr. Beko nor staff provided the Board with an estimate as to what defense of Katz's first appeal would cost. And there were no internal controls in place which allowed the Board to monitor the indebtedness Mr. Pinkerton was incurring;

21. Of the \$241,646.11 reimbursed to the District, Mr. Nelson states that the "\$39,849.37 (paid by the NPAIP rather than IVGID) may need to be repaid to the" NPAIP⁴;

22. But the amounts spent by the NPAIP do not total \$39,849.37. Rather, they total \$131,191.05¹⁹. Have any Board members actually seen Mr. Beko's and Mr. Loomis' billings which were directed to the NPAIP? Well I have (I can provide copies if requested), and I can state they total approximately \$131,191.05;

¹⁵ See pages 144-149 of the packet of materials prepared by staff in anticipation of the Board's September 30, 2020 meeting ["the 9/30/2020 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0930_-_Regular_-_Searchable.pdf)].

¹⁶ "Mr. Beko has been retained" to represent the District in Katz's first appeal given his firm has "successfully defended the District in a similar public records action in conjunction with the Katz lawsuit" [see page 8 of the packet of materials prepared by staff in anticipation of the Board's September 26, 2018 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular9-26-18.pdf ("the 9/26/2018 Board packet")}]

¹⁷ The obligation to provide a legal defense to a "person while acting in his capacity as a Trustee or officer...for an act alleged to have been committed by such person" (see pages 5-7 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf).

¹⁸ See page 165 of the packet of materials prepared by staff in anticipation of the Board's June 19, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-19-19.pdf ("the 6/19/2018 Board packet")].

¹⁹ See page 235 of the packet of materials prepared by staff in anticipation of the Board's January 22, 2020 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-22-2020.pdf ("the 1/22/2020 Board packet")}]

23. The only settlement proposal Mr. Beko ever communicated to me was on March 19, 2020 when he communicated it by letter to my attorney, Richard Cornell. The letter read as follows:

“In exchange for a waiver of any further right of appeal, IVGID is willing to waive all claims for the recovery of the additional fees and costs IVGID has incurred in defending against Mr. Katz's litigation. In essence, IVGID is willing to just walk away from this litigation if Mr. Katz will.”²⁰

To Those, Like Chairperson Callicrate and Trustee Morris Who Claim the District Made Many Settlement Proposals Over the Years, I Say You're NOT Speaking the Truth: Therefore, put up or publicly apologize and shut up. Produce the evidence. I produced evidence of the District's March 19, 2020 offer²⁰. Now it's your turn. The fact you can't and won't proves who is telling the truth.

To the Extent Members of the Board and the Public May Urge the District to Seek its Attorney's Fees and Costs Incurred in the First Appeal, They Need to Understand That the District Has Waived Any Ability to Do So: Just as I said on December 11, 2019, discussed at pages 232-233 of the 1/22/2020 Board packet, and I repeat here:

“*Nowhere* in its Order of Affirmance (in the first appeal) did the Supreme Court award the District post-judgment attorney's fees and costs. The absence of a ruling awarding such fees **acts as denial of the claim** [*Tulelake Horseradish, Inc. v. Santa Margarita Ranch, LLC.*²¹ (Appeal No. 69305) (June 20, 2016) citing *McClure v. Moore*²², 565 So.2d 8, 11 (Ala, 1990)] and it becomes “the law of the case.” As such, the *de facto* denial of such fees “must be adhered to throughout its subsequent progress *both in the lower court and upon subsequent appeal*” [*Tulelake Horseradish, supra*, citing *Board of Gallery, supra*, at 116 Nev. 289].

So whose fault is it the District has waived any ability to seek attorney's fees incurred in defense of Katz's first appeal?

Thus Do the Board and the Public Now Understand Why Staff Was Misguided in Proposing a Settlement on March 19, 2020 Whereby it Offered Nothing to Settle This Case²⁰? I am betting the public knew nothing of this offer. Did the Board?

Although Theoretically the District May Seek Attorney's Fees Incurred in Defense of Katz's Second Appeal Under NRAP 38, Setting Aside the Issue of its Alleged Substantive Merit/Lack Thereof, it Makes No Financial Sense (i.e., Cost/Benefit) to Spend \$25,000 or More on a New

²⁰ Mr. Beko's settlement letter with an asterisk next to the quoted language is attached as Exhibit “C” to this written statement.

²¹ Go to <https://www.casemine.com/judgement/us/59145b7cadd7b049341dfd7e>.

²² Go to <https://www.casemine.com/judgement/us/5914c02badd7b049347b23d0>.

Motion in the Supreme Court Which Proposes to Recover \$38,171.55²³: Mr. Nelson tells the Board that “the present item...*only* relates to whether or not to seek...the third group of fees and costs... those incurred related to the second appeal (which are)...estimated at \$70,000.”² He goes on to admit that “there would be additional fees and costs incurred to file (a) motion and related litigation to recover these fees and costs...staff anticipates that this would cost up to \$25,000...and (they) could (in fact) exceed this amount”² and “of course the District would not (be able to) recover the(se) additional fees and costs.”² Thus the question: Does it make financial sense to spend \$25,000 or more to possibly recover up to \$40,000?

But of Course This Discussion Presumes the District Would Recover its Fees and Costs Incurred in the Second Appeal. However, For the Reasons Which Follow, in My Opinion it Would Not:

The Lack of Standing: NRAP 38(b) states that “the court may, *on its own motion*, require the offending party to pay, as costs on appeal, such attorney fees as it deems appropriate.” Given such fees are premised upon the court’s own motion, neither party has standing to file a motion for fees. And given that at no time has the Court found anything I have done in the second appeal to be “frivolous,” nor has it awarded the District any fees, the District has no standing.

The Lack of Timeliness: Given fees under NRAP 38(b) are a “cost...on appeal,” NRAP 39(c)(3) states that “a party who wants such costs taxed *shall* — **within 14 days after entry of judgment** — file an itemized and verified bill of costs with the clerk.” Given “entry of judgment” in this appeal occurred on November 21, 2019²⁴, the time for the District to have sought attorney’s fees in this appeal was tolled on December 5, 2019, **nearly a year ago!** Thus the District has waived any ability to seek attorney’s fees as a cost in the second appeal.

²³ Although Mr. Nelson estimates that the amount of fees and costs incurred defending the second appeal total \$70,000, there is a June 12, 2019 invoice from Mr. Beko which totals \$38,977.65. This invoice covers essentially all work and *more* expended on the second appeal up until May 13, 2019. However, \$3,745.50 of that invoice pertains to work extraneous to the second appeal which should be deducted. Then there is an October 3, 2019 invoice from Mr. Beko that totals \$2,939.40 which represents fees and costs incurred thereafter up until immediately preceding the Supreme Court’s November 21, 2019 Order of Affirmance. Thus the two combined invoices total \$38,171.55 which is a far closer estimate of the fees and costs incurred in the second appeal. Moreover, this number is fairly close to Mr. Beko’s “estimated cost to file briefing in defense of (the second) appeal...approximately \$40,000” [see page 275 of the packet of materials prepared by staff in anticipation of the Board’s December 11, 2019 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-11-19.pdf (“the 12/11/2019 Board packet”)}]. Copies of Mr. Beko’s June 12 and October 3, 2019 statements are collectively attached as Exhibit “C” to this written statement.

²⁴ NRAP 36(a) instructs that “the filing of the court’s decision or order **constitutes entry of the judgment.**” The court’s decision in this appeal was filed on November 21, 2019.

The Lack of Substantive Evidence: As I have demonstrated⁹, NRAP 38(b) instructs that “the court may...require (an) offending party to pay...such attorney fees as it deems appropriate... when an appeal has frivolously been taken or been processed in a frivolous manner...circumstances indicate that an appeal has been taken or processed solely for purposes of delay...an appeal has been occasioned through respondent’s imposition on the court below, or whenever the appellate processes of the court have otherwise been misused.” Even the most cursory examination of the briefs in the second appeal reveals it is preposterous to assert the second appeal was “frivolously... taken or...processed in a frivolous manner.” Moreover, given appellant was and is represented by an attorney, there was nothing “frivolous” about his second appeal. Because if there were, the attorney would be personally subject to sanctions²⁵. Therefore the fact the District prevailed on appeal does *not* provide a basis for it to recover its fees incurred on appeal.

Public Policy Considerations: Petitioning the Supreme Court to redress grievances against a citizen’s government is just as protected by the First Amendment as was my initial lawsuit in District Court. As such, the second appeal was immune from the fees and costs staff suggest.

Moreover, the policy of encouraging free access to the courts is so important that immunity extends to *any action* against government [*Pacific Gas Electric Co. v. Bear Stearns Co.*²⁶, 50 Cal.3d 1118, 1132-33, 270 Cal.Rptr. 1 (1990); *Wilcox v. Superior Court*²⁷, 27 Cal.App.4th 809, 822, 33 Cal.Rptr.2d 446 (1994)] regardless of motivation [*Bill Johnson Restaurants, Inc. v. N.L.R.B.*²⁸, 461 U.S. 731, 740-43, 101 S.Ct. 2161 (1983); *Professional Real Estate Investors, Inc. v. Columbia Pictures Industries, Inc.*²⁹, 508 U.S. 49, 59, 113 S.Ct. 1920 (1993)]. Therefore “constitutional...and tort principles combine to make the existence of a(n)...action (to)...recover...(government’s) expenses of suit... *inappropriate*” because of its chilling effect [*City of Long Beach v. Bozek*³⁰, 31 Cal.3d 527, 532, 538-39, 645 P.2d 137 (1982); *Ramona Unified School District v. Tisknas*³¹, 135 Cal.App.4th 510, 37 Cal.Rptr.3d 381, 390 (2005)].

²⁵ See NRS 7.085(1) which states that: “if a court finds that an attorney has: (a) filed, maintained or defended a civil action or proceeding in any court in this State and such action or defense is not well-grounded in fact or is not warranted by existing law or by an argument for changing the existing law that is made in good faith; or (b) Unreasonably and vexatiously extended a civil action or proceeding before any court in this State, the court shall *require the attorney personally* to pay the additional costs, expenses and attorney’s fees reasonably incurred because of such conduct.”

²⁶ Go to <https://www.casemine.com/judgement/us/5914c02aadd7b049347b2397>.

²⁷ Go to <https://www.casemine.com/judgement/us/5914bdd7add7b049347a4c53>.

²⁸ Go to <https://www.casemine.com/judgement/us/5914c39dadd7b049347c7bd7>.

²⁹ Go to <https://www.casemine.com/judgement/us/5914be8eadd7b049347a8fea>.

³⁰ Go to <https://www.casemine.com/judgement/us/5914c3f8add7b049347ca783>.

³¹ Go to <https://www.casemine.com/judgement/us/5914b5bcadd7b04934774903>.

No Set Amount is Guaranteed: As Mr. Nelson recognizes, just because the District files a motion for fees, its “recovery of fees...is *not* guaranteed.”² Moreover, “even in this case, (the frivolous bar)...would be a high bar to meet.”² And rather than to compensate a party for his/her/its fees expended on appeal, NRAP 38(a) instructs that sanctions are intended “to discourage like conduct in the future.” It is unlikely the amount of fees Mr. Nelson suggests are required to discourage like conduct in the future.

The Potential Costs and Penalties to the District: According to Mr. Nelson “the District’s recovery of fees...would also reopen the litigation and could result in additional procedural efforts by Mr. Katz on other issues.”² Moreover, NRAP 38(b) works in both directions. Thus “whenever the appellate processes of the court have otherwise been misused, the court may...require the offending party to pay...such attorney fees as it deems appropriate.” This means the District might be subjecting itself to Mr. Katz’s attorney’s fees by filing the motion it suggests.

What is Going to Happen With the \$103,191.05 of Fees the District Recovered Against Katz Which Were Paid by the Nevada Public Agency Insurance Pool (“NPAIP”) Rather Than IVGID? Our GM was asked this question by Trustee Schmitz at the Board’s December 11, 2019 meeting and he disingenuously suggested it was going to be repaid to the NPAIP. Now that these appeals are over, I demand the Board ensure these sums are either returned to the NPAIP or to me.

Conclusion: The funds staff have spent on this case have been outrageous. But I didn’t force the District to spend these funds. After all, I was essentially *not* asking for money from the District. Thus District staff could have engaged in settlement discussions on numerous occasions which would not have involved money if that were their choice. But staff wasn’t interested in a settlement. They wanted to use the Recreation Facility Fee (“RFF”) to bury one of the District’s citizens and making a very public example so that in the future, no other citizen would ever dream of suing the District for anything. And from staff’s perspective, it didn’t care about the monetary; it was worth it.

Now we’re at the end of the litigation and the only question remaining is whether the District has a legal basis to recover more fees and if so, the additional cost to do so. Hopefully the reader sees there is no legal basis unless the second appeal was: frivolously taken or processed in a frivolous manner, taken or processed solely for purposes of delay, or the appellate processes of the court have been otherwise misused. Given even the most cursory examination of the briefs in the second appeal reveal it would be preposterous to assert the second appeal was frivolously taken or processed in a frivolous manner, why spend any more good money going after bad? Attorneys Nelson and Beko as well as staff have all come to this conclusion. Now it’s time for the Board to do likewise.

And You Wonder Why Our RFF is as High as it is Because it is Wasted on Legal Fees Such as These? I’ve now provided more answers.

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

EXHIBIT "A"

1 THOMAS P. BEKO, ESQ. (SBN 02653)
2 ERICKSON, THORPE & SWAINSTON, LTD.
3 99 West Arroyo Street
4 Reno, Nevada 89509
5 (775) 786-3930
6 *Attorneys for Incline Village General Improvement District*

Electronically Filed
Oct 07 2020 05:02 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

7
8 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

9 AARON L. KATZ,

No. 71493

10 Appellant,

11 vs.

12 INCLINE VILLAGE GENERAL
13 IMPROVEMENT DISTRICT,

14 Respondent.

15 **MOTION TO EXTEND TIME TO FILE MOTION FOR**

16 **ATTORNEY'S FEES AND COSTS**

17 COMES NOW, Respondent, INCLINE VILLAGE GENERAL
18 IMPROVEMENT DISTRICT (hereinafter, the "District"), by and through its
19 attorneys, Erickson, Thorpe & Swainston, Ltd., and Thomas P. Beko, Esq., and
20 pursuant to Nevada Rules of Appellate Procedure 26 and 38, hereby moves this Court
21 for an order extending the time within which to file Respondent's Motion for
22 Attorney's Fees and Costs. As will be demonstrated below, good cause is clearly
23 shown to exist to support this request.

24 **I. Summary of Relevant Facts:**

25 The appeal in this matter was the second appeal in this case. The current
26 appeal related to the district court's award of attorney's fees and costs to the
27 Respondent, INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT. The
28 District Court's order was affirmed in total on November 21, 2019. Subsequent
petitions for reconsideration and rehearing in banc were denied. Subsequently, on

Erickson, Thorpe & Swainston, Ltd.
P.O. Box 3559
Reno, Nevada 89505
Tel. (775) 786-3930 Fax (775) 786-4160

1 March 10, 2020, the Appellant moved this Court for an order staying the issuance of
2 Remittitur as the Plaintiff/Appellant intended to file a Petition for Writ of Certiorari
3 to the United States Supreme Court. On March, 19, 2020, this Court granted that
4 motion. The Court stayed remittitur until July 28, 2020. This Court further ordered
5 that said date would be extended if, before that day, the Nevada Supreme Court
6 received a notice from the United States Supreme Court that a petition for writ of
7 certiorari had been filed with that court. In such case, remittitur would be stayed until
8 such time as the United States Supreme Court finally disposed of the certiorari
9 proceedings. That notice was received by the Nevada Supreme Court on June 18,
10 2020. Therefore, this Court's issuance of Remittitur was stayed until the final
11 disposition of the certiorari proceedings.

12 Although there does not appear to be any order of record in the United States
13 Supreme Court, the Respondent's counsel did receive a notice that the United States
14 Supreme Court denied the Appellations petition. Presumably, a written order to that
15 effect will, at some point in time in the future, be transmitted to the Nevada Supreme
16 Court. Remittitur will then issue soon thereafter.

17 **II. Legal Argument:**

18 Pursuant to NRAP 41(b)(3)(D), the Clerk of the Nevada Supreme Court is
19 directed to issue the remittitur "immediately" when a copy of the United States
20 Supreme Court order denying the petition for writ of certiorari is filed. NRAP 38
21 allows a party a right to seek an award of attorney's fees and costs where an appeal
22 has been processed in a frivolous manner, when the appeal has been taken or
23 processed solely for purposes of delay, or whenever the appellate process has
24 otherwise been misused. In this case, the Respondent believes an award of its
25 incurred fees is appropriate under NRAP 38.

26 However, because the Respondent is a governmental body, it can only act
27 through its duly elected Board of Trustees. That board can only meet and decide
28 issues in a properly convened public meeting. In this case, the Trustees cannot meet

1 until October 27, 2020. Given that the Nevada Supreme Court would be divested of
2 jurisdiction on this matter if remittitur is issued before the Respondent has an
3 opportunity to file its motion for attorney's fees and costs, the Respondent
4 respectfully requests this Court delay issuance of remittitur until November 9, 2020,
5 so that the governing body can meet to decide if it wishes to pursue remedies afforded
6 by NRAP 38. This will allow the undersigned counsel 10 days within which to
7 prepare and file the appropriate motion.

8 Pursuant to NRAP 26(b)(1)(a), for good cause, this Court may extend the time
9 prescribed by the Rules of Appellate Procedure for the performance of any act
10 authorized by the rules, except the time to file a notice of appeal. In this case, NRAP
11 38 does not proscribe a time within which a motion for an award of fees must be filed,
12 but presumably, that motion must be filed before the Court is divested of jurisdiction
13 pursuant to NRAP 41. Given the limitations imposed upon governmental bodies, the
14 undersigned submits that good cause exists to briefly extend the time before remittitur
15 is issued.


16 **III. Conclusion:**

17 Based upon the foregoing, the Respondent requests this Court to extend the
18 time for the issuance of remittitur until November 9, 2020.

19 RESPECTFULLY SUBMITTED this 7th day of October, 2020.

20 ERICKSON, THORPE & SWAINSTON, LTD.

21
22 By


23 THOMAS P. BEKE, ESQ.
24 Attorneys for Incline Village
25 General Improvement District
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CERTIFICATE OF SERVICE

Pursuant to NRAP 25(b), I certify that I am an employee of ERICKSON, THORPE & SWAINSTON, LTD., and that on this day I personally served a true and correct copy of the attached *Motion to Extend Time to File Motion for Attorney's Fees and Costs*, by:

- U.S. Mail
- Eflex
- Personal Service
- Messenger Service

addressed to the following:

Richard F. Cornell, Esq.
Law Office of Richard F. Cornell
150 Ridge Street, 2nd Floor
Reno, NV 89501

Dated this 7th day of October, 2020.



Dana Matthews

EXHIBIT "B"

**ERICKSON, THORPE &
SWAINSTON, LTD.**

*Rec'd 6/13/19
Herron*

ATTORNEYS AT LAW

MAILING ADDRESS:
P. O. Box 3559
RENO, NEVADA 89505

99 WEST ARROYO STREET
RENO, NEVADA 89509

TAX ID#: 88-0132965

TELEPHONE: 775.786.3930
FACSIMILE: 775.786.4160

Incline Village General Improvement
Attn: Susan Herron
893 Southwood Blvd.
Incline Village, NV 89450

Statement Date: 06/12/2019
Statement No. 965621
Account No. 25.47386

Katz v. IVGID (State Court-Civil Matter)

For all legal services rendered and costs advanced regarding the
above-referenced matter.

FEES

		<u>RATE</u>	<u>HOURS</u>	
07/25/2018	TPB	165.00	0.20	33.00
07/26/2018	TPB	165.00	0.30	49.50
07/30/2018	BLR	165.00	0.20	33.00
	TPB	165.00	1.00	165.00
	TPB	165.00	0.10	16.50
08/07/2018	BLR	165.00	0.50	82.50
	TPB	165.00	0.60	99.00
	TPB	165.00	0.10	16.50
08/16/2018	BLR			

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		RATE	HOURS	
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.10	16.50
08/17/2018	TPB			
		165.00	0.70	115.50
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.10	16.50
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	2.00	330.00
08/20/2018	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
08/23/2018	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.10	16.50
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
08/24/2018	TPB			
		165.00	0.20	33.00
08/27/2018	TPB			

Katz v. IVGID (State Court-Civil Matter)

			<u>RATE</u>	<u>HOURS</u>	
			165.00	0.20	33.00
	TPB		165.00	9.00	1,485.00
	TPB		165.00	1.00	165.00
	TPB		165.00	1.50	247.50
	TPB		165.00	0.80	132.00
08/31/2018	TPB		165.00	0.20	33.00
09/03/2018	TPB		165.00	0.10	16.50
09/05/2018	TPB		165.00	0.20	33.00
	TPB		165.00	0.10	16.50
09/06/2018	TPB		165.00	0.20	33.00
09/10/2018	TPB		165.00	0.20	33.00
09/14/2018	TPB		165.00	0.20	33.00
		<i>Order Reinstating Briefing Appeal #2</i>	165.00		0.00
10/15/2018	TPB		165.00	0.20	33.00
	TPB		165.00	0.20	33.00
10/16/2018	TPB		165.00	0.20	33.00
	TPB		165.00	0.20	33.00
10/18/2018	BLR		165.00	0.30	49.50
10/23/2018	TPB		165.00	0.20	33.00
11/02/2018	TPB		165.00	0.20	33.00

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
11/08/2018	TPB	165.00	0.20	33.00
	TPB	165.00	0.20	33.00
11/12/2018	TPB	165.00	0.60	99.00
11/27/2018	TPB	165.00	0.20	33.00
12/05/2018	TPB	165.00	0.20	33.00
12/06/2018	TPB	165.00	0.20	33.00
	TPB	165.00	0.20	33.00
	TPB	165.00	0.10	16.50
	TPB	165.00	0.10	16.50
01/14/2019	TPB	165.00	0.20	33.00
01/15/2019	BLR	165.00	0.50	82.50
	TPB	165.00	0.60	99.00
01/24/2019	TPB	165.00	0.30	49.50
	TPB	165.00	0.20	33.00
02/12/2019	CFF	165.00	0.10	16.50
	CFF	165.00	0.30	49.50
02/15/2019	TPB	165.00	0.20	33.00
02/26/2019	CFF	165.00	0.60	99.00
03/13/2019	CFF	165.00	3.20	528.00

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
	CFF	165.00	3.00	495.00
03/15/2019	PMB			
		165.00	6.80	1,122.00
03/18/2019	PMB			
		165.00	7.00	1,155.00
03/19/2019	PMB	165.00	1.50	247.50
	PMB	165.00	5.80	957.00
	CFF	165.00	0.70	115.50
	CFF	165.00	6.80	1,122.00
03/20/2019	PMB			
		165.00	5.20	858.00
	CFF			
		165.00	6.30	1,039.50
03/21/2019	PMB			

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
		165.00	5.00	825.00
	PMB			
		165.00	2.50	412.50
	CFF			
		165.00	4.10	676.50
03/22/2019	PMB			
		165.00	3.50	577.50
	PMB			
		165.00	0.40	66.00
	PMB			
		165.00	1.50	247.50
	PMB			
		165.00	2.00	330.00
	CFF			
		165.00	5.40	891.00
	CFF			
		165.00	0.60	99.00
	TPB			
		165.00	0.20	33.00
03/25/2019	PMB			
		165.00	2.00	330.00
	TPB			

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

			<u>RATE</u>	<u>HOURS</u>	
			165.00	3.30	544.50
	CFF				
			165.00	0.40	66.00
03/26/2019	TPB				
			165.00	2.10	346.50
	BLR				
			165.00	1.30	214.50
	PMB				
			165.00	1.00	165.00
	PMB				
			165.00	2.50	412.50
03/27/2019	CFF				
			165.00	1.30	214.50
	TPB				
			165.00	0.80	132.00
03/28/2019	PMB				
			165.00	0.80	132.00
	PMB				
			165.00	0.70	115.50
03/29/2019	TPB				
			165.00	1.50	247.50
	PMB				
			165.00	2.50	412.50
	PMB				

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
		165.00	3.50	577.50
03/30/2019	TPB	165.00	3.50	577.50
03/31/2019	TPB			
		165.00	6.20	1,023.00
04/02/2019	PMB			
		165.00	1.00	165.00
	PMB			
		165.00		0.00
04/04/2019	TPB			
		165.00	0.20	33.00
04/10/2019	PMB			
		165.00	1.50	247.50
	TPB			
		165.00	0.30	49.50
	TPB			
		165.00	3.30	544.50
04/11/2019	TPB	165.00	1.50	247.50
04/12/2019	TPB	165.00	4.10	676.50
04/14/2019	TPB			

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
04/15/2019	TPB	165.00	3.80	627.00
04/18/2019	TPB	165.00	7.20	1,188.00
04/19/2019	TPB	165.00	5.70	940.50
04/22/2019	CFF	165.00	6.70	1,105.50
	TPB	165.00	4.10	676.50
04/24/2019	PMB	165.00	12.10	1,996.50
	PMB	165.00	0.50	82.50
	PMB	165.00	5.50	907.50
	PMB	165.00	1.00	165.00
	TPB	165.00	10.70	1,765.50
04/25/2019	PMB	165.00	1.20	198.00
	PMB	165.00	1.00	165.00
	TPB	165.00	13.90	2,293.50

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
04/26/2019	PMB			
		165.00	1.00	165.00
	PMB			
		165.00	0.30	49.50
	TPB			
		165.00	11.20	1,848.00
04/29/2019	TPB			
		165.00	0.10	16.50
	TPB			
		165.00	0.20	33.00
04/30/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.50	82.50
	TPB			
		165.00	0.20	33.00
05/07/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.40	66.00
05/08/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.30	49.50
05/09/2019	TPB			
		165.00	0.10	16.50
05/13/2019	TPB			
		165.00	0.10	16.50

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

<u>RATE</u>	<u>HOURS</u>
For Current Services Rendered:	234.60 38,709.00

<u>Recapitulation</u>			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>TOTAL</u>
Charity F. Felts	36.90	\$165.00	\$6,088.50
Thomas P. Beko	127.50	165.00	21,037.50
Brent L. Ryman	3.00	165.00	495.00
Paul M. Bertone	67.20	165.00	11,088.00

Expenses

06/07/2019	Photocopies: 1791 copies @ \$.15 each (see attached).	268.65
	Total Expenses	268.65

Total Current Work	38,977.65
Total Previous Billings	\$15,189.92

Payments

08/16/2018	Payment	-5,266.57
08/16/2018	Payment	-9,923.35
	Total Payments	-15,189.92
	Balance Due	<u>\$38,977.65</u>
	Please Remit	<u>\$38,977.65</u>

 **ERICKSON, THORPE &
SWAINSTON, LTD.**

This invoice is in the review process and has not been approved for payment and has not been paid.

ATTORNEYS AT LAW

MAILING ADDRESS:
P. O. Box 3589
RENO, NEVADA 89505

99 WEST ARROYO STREET
RENO, NEVADA 89509

TAX ID#: 88-0132965

TELEPHONE: 775.786.3930
FACSIMILE: 775.786.4160

Incline Village General Improvement
Attn: Susan Herron
893 Southwood Blvd.
Incline Village, NV 89450

Statement Date: 10/03/2019
Statement No. 967312
Account No. 25.47386

Katz v. IVGID (State Court-Civil Matter)

For all legal services rendered and costs advanced regarding the above-referenced matter.

FEES

		<u>RATE</u>	<u>HOURS</u>	
05/29/2019	TPB	165.00	0.20	33.00
06/11/2019	TPB	165.00	0.40	66.00
06/12/2019	TPB	165.00	0.10	16.50
06/13/2019	TPB	165.00	0.60	99.00
06/17/2019	TPB	165.00	0.10	16.50
06/19/2019	TPB	165.00	0.10	16.50
06/21/2019	TPB	165.00	0.50	82.50
06/24/2019	BLR			

Incline Village General Improvement

This invoice is in the review process and has not been approved for payment and has not been paid.

Page: 2
October 03, 2019

Katz v. IVGID (State Court-Civil Matter)

Statement No: 967312

		<u>RATE</u>	<u>HOURS</u>	
		165.00	1.10	181.50
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.40	66.00
06/26/2019	BLR			
		165.00	0.80	132.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	3.20	528.00
	TPB			
		165.00	0.20	33.00
06/27/2019	BAD			
		125.00	3.00	375.00
06/28/2019	BAD			
		125.00	2.10	262.50
07/17/2019	TPB			
		165.00	3.40	561.00
07/29/2019	TPB			
		165.00	0.30	49.50
	BLR			
		165.00	0.50	82.50
08/07/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00

Order Granting RJN NPIAP Policy

Incline Village General Improvement

This invoice is in the review process and has not been approved for payment and has not been paid.

Page: 3
October 03, 2019

Katz v. IVGID (State Court-Civil Matter)

Statement No: 967312

For Current Services Rendered:

RATE HOURS
18.80 2,898.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>TOTAL</u>
Thomas P. Beko	11.30	\$165.00	\$1,864.50
Brent L. Ryman	2.40	165.00	396.00
Brett A. Dieffenbach	5.10	125.00	637.50

Expenses

10/03/2019

41.40
41.40
2,939.40
\$38,977.65

-38,977.65

\$2,939.40

Please Remit

\$2,939.40

EXHIBIT "C"

ERICKSON, THORPE &
SWAINSTON, LTD.

ATTORNEYS AT LAW

99 WEST ARROYO STREET
RENO, NEVADA 89509

MAILING ADDRESS:
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OF COUNSEL
DONALD A. THORPE
ROGER L. ERICKSON
1933 - 2013

GEORGE W. SWAINSTON
1936 - 2007

TELEPHONE: 775.786.3930
FACSIMILE: 775.786.4160

THEKO@ETSRENO.COM

March 19, 2020

Richard P. Cornell, Esq.
Law Office of Richard P. Cornell
150 Ridge Street, 2nd Floor
Reno, NV 89501

Re: *Katz v. IVGID*, Second Judicial Dist. Court Case No. CV11-01380
Nevada Supreme Court Case No. 71493

Dear Mr. Cornell:

In follow up to our previous discussions, I have been authorized to present Mr. Katz with an offer to fully and finally resolve all claims (and potential claims) which arise from his litigation against IVGID. In this regard, in exchange for a waiver of any further right of appeal, IVGID is willing to waive all claims for the recovery of the additional fees and costs IVGID has incurred in defending against Mr. Katz's litigation. In essence, IVGID is willing to just walk away from this litigation if Mr. Katz will. In this regard, IVGID will not return any funds Mr. Katz previously paid to discharge the judgment IVGID held against him.

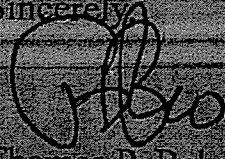
As I trust you are well aware, Mr. Katz has lost every claim he asserted against IVGID. Moreover, the dismissal of his action finally culminated in a very substantial award of attorney's fees based upon the Court's conclusion that Mr. Katz's actions were frivolous and that his actions were malicious. It is my belief that the Supreme Court will deem his ongoing appellate efforts suffered from the same fatal flaws. Over the course of this lengthy litigation process, Mr. Katz has never once been willing to even acknowledge the possibility that his views on the matters might differ from those of the court. One would think after losing every argument he has proffered, he might recognize that his arguments and claims lack reasonable merit.

I think you and I (and even Mr. Katz) fully recognize that the chances that the United States Supreme Court will take jurisdiction in a matter like this are so remote they are almost negligible. If you wish, I will help Mr. Katz file an appeal and give him the opportunity to file a motion for a stay of execution for 14 days. This will give him the opportunity to file a motion for a stay of execution for 14 days. This will give him the opportunity to file a motion for a stay of execution for 14 days.

Richard Correll, Esq
March 16, 2020
Page 2

Please call me should you have any questions or concerns or should you wish to discuss this in further detail.

Sincerely,



Thomas P. Beko, Esq

TPB:dmr

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS OCTOBER 27, 2020 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 ASSOCIATION OF GOLF MERCHANTISERS

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 parcel/dwelling units which are involuntarily assessed¹. However, *that’s not true*. As I have demonstrated so many times before², they pay for the difference between budgeted revenues and budgeted over spending unilaterally 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,” the RFF/BFF have paid for far *more*³. How else can one explain the rapid increase in Community Services and Beach Fund balances⁴? And one category of those expendi-

¹ 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)].

² The latest being July 22, 2020 [see 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] (“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] (“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] (“the 6/13/2018 Board packet”)].

³ 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] (“the 7/20/2017 Board packet”)]

⁴ 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 Comprehensive Annual Financial Report (“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 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)}]. 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

tures is the 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 on July 21, 2020 I made a public records request to examine public 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.⁵

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

On August 21, 2020 IVGID's PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."⁵

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with

packet" (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).

⁵ My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to this written statement.

the Board and the public. And here I share records pertaining to the seventeenth such organization; the Association of Golf Merchandisers (“AGM”). And these are the purposes of this written statement.

AGM⁶: Ms. Herron never provided me with records evidencing the District’s membership in AGM. But in response to a different records request⁷, she did. And those records suggested that AGM was one of the third party organizations in which IVGID, or at least one of its employees, is a member.

What is the AGM? According to its web site⁶, “the Association of Golf Merchandisers is an... organization of golf-related merchandisers and vendors. Members include buyers, merchandisers, golf professionals, students, club managers, owners and suppliers to the golf industry. (Its)...mission... is to: educate – golf retail buyers/merchandisers and golf professionals, elevate – the golf merchandising profession, and enhance – communication between golf buyers and vendor partners...Additionally, over 150 vendor partners...support AGM retail-related educational programs and networking events.”

IVGID is Paying At Least \$225 and Possibly \$375 Annually to the AGM For Employee Genevieve Popovitch’s⁸ and Possibly Others’ Membership in the AGM: We know this because of the several charges on the spreadsheet included in Exhibit “B” Ms. Herron has produced.

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?

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 reporting⁹. “In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online.”⁹ IVGID assigns a Chart of Account

⁶ Go to <http://agmgolf.org/>.

⁷ My September 17, 2020 request to examine IVGID procurement (credit card) charges from/to July 1, 2018-present for golf employees Darren Howard and Kyle Thornberg. Copies of that request, Ms. Herron’s October 23, 2020 response, and the spreadsheets prepared by Mssrs. Howard and Thornberg which evidence those charges to AGM, identified with asterisks, are attached as Exhibit “B” to this written statement.

⁸ Ms. Popovitch is identified by IVGID (see <https://transparentnevada.com/salaries/search/?a=incline-village-general-improvement-district&q=Popovitch&y=2019>) as a “merchandiser” (a nice name for a retail sales person). Given her membership in the AGM is assigned to Championship Golf¹¹, we have every reason to believe she works in the Championship Golf Pro Shop. And last year she was paid nearly \$56,000 in compensation. And an additional \$13,371.59 in benefits even though according to page 126 of the 2019-20 budget (https://www.yourtahoepace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf), at best, she was a ten (10) month seasonal manager (“SM”) for a 4-5 month job; standard staff procedure.

⁹ Go to <https://www.yourtahoepace.com/ivgid/financial-transparency>.

("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 structure¹⁰, this expenditure has been assigned the following four COA numbers: 320.31.460.7340¹¹. This series of numbers corresponds to: dues and subscriptions associated with Championship Golf. Now how would one know that truthfully, this charge was nothing more than payment of Ms. Popovitch's membership in the AGM? And what does this have to do with a legitimate recreation benefit? I submit *NOTHING!*

Thus This Expenditure Was Not Only *NOT* Necessary, it Was Improperly Paid For 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 ANNUAL 2020-21 Budget?

And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU APPROVED THE LATEST 2020-21 BUDGET?

Since This is the Seventeenth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:

¹⁰ This document is a useful tool to our Board of Trustees, Staff, and our public. 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>).

¹¹ This number appears next to the August 25, 2020 \$225 charge to AGM. However, note that there is no "460" Division Code in IVGID's published account structure.

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
Nevada League of Cities	\$ 3,968	\$ 11,091
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 15,967
Ski California	\$ 4,578	\$ 20,545
SnoCountry	\$ 1,215	\$ 21,760
STOKE	\$ 700	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471

Conclusion: Ms. Popovitch's membership in an organization which offers her "networking opportunities" with other golf merchandising retailers and vendors 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! I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be counter-productive to one of the major purposes for IVGID's existence¹²; providing over compensated and over benefited employment¹³ to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask the Board to direct staff to discontinue expenditures such as this 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!

¹² 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)].

¹³ IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

Subject: FW: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

From: "Herron, Susan" <Susan_Herron@ivgid.org>

Date: 9/8/2020, 10:36 AM

To: "'s4s@ix.netcom.com'" <s4s@ix.netcom.com>

Dear Mr. Katz,

As requested, I am re-sending you the August 21 response with 23 attachments. I don't know why you only got 20 attachments.

Susan

From: Herron, Susan

Sent: Friday, August 21, 2020 9:14 AM

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

Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Dear Mr. Katz,

This e-mail is IVGID's response to your records request dated July 31, 2020 which reads as follows:

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.
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.

I have attached the dues/subscriptions that I have located, to date, in response to your request. I will continue to work on this request as I do not feel that it is complete but I did want to get you what I had by the stated deadline. I am hopeful that the information that I have provided attached to this request might offer you an opportunity to narrow your request further.

Susan

From: Winqest, Indra S.

Sent: Friday, July 31, 2020 9:20 PM

To: s4s@ix.netcom.com

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>; Peter Morris <morris_trustee@ivgid.org>;

Sara Schmitz <trustee_schmitz@ivgid.org>

Subject: Re: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Thank you Aaron for following up. This is a significant request that will require a fair amount of staff time as well as Susan's. Susan's projected date in my opinion is fair. If done earlier, you will get it earlier.

Cheers, Indra

On Jul 31, 2020, at 3:27 PM, "s4s@ix.netcom.com" <s4s@ix.netcom.com> wrote:

No I don't believe that I did.

Thank you for sending it again.

However, to make a requestor wait five (5) weeks?

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

From: "Herron, Susan"

Sent: Jul 31, 2020 3:08 PM

To: "s4s@ix.netcom.com"

Cc: Tim Callicrate , Matthew Dent , "Wong, Kendra" , Peter Morris , "Winquest, Indra S." , Sara Schmitz

Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Dear Mr. Katz,

Did you not receive/see the following message:

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

From: "Herron, Susan"

Sent: Jul 24, 2020 9:00 AM

To: "s4s@ix.netcom.com"

Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Dear Mr. Katz,

Thank you for your examples. I anticipate fulfilling your records request by August 21, 2020.

Thank you,
Susan

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

Sent: Friday, July 31, 2020 2:05 PM

To: Herron, Susan <Susan_Herron@ivgid.org>

Cc: Tim Callicrate <callicrate_trustee@ivgid.org>; Matthew Dent <dent_trustee@ivgid.org>;

EXHIBIT "B"

RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

From: "Herron, Susan" <Susan_Herron@ivgid.org>
To: "'s4s@ix.netcom.com'"
Subject: RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg
Date: Oct 23, 2020 1:13 PM
Attachments: [Copy of Procurement Card PRA Howard Thornburg.pdf](#)

Mr. Katz

This e-mail shall serve as IVGID's response to your records request dated September 17, 2020. Attached is a sheet with charges made by Mr. Howard and Mr. Thornburg. It should be noted that Mr. Howard began his employment with IVGID on 4/15/2019. If there is a transaction that you would like further information on, please advise and I will then further research. There are no other public records to be provided in response to your request without more specific information.

Susan

From: Herron, Susan

Sent: Friday, October 2, 2020 12:48 PM

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

Subject: FW: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

Mr. Katz,

Please recalendar this to October 23 as Staff is still working on obtaining the requested information.

Thank you,
Susan

From: Herron, Susan

Sent: Thursday, September 24, 2020 4:01 PM

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

Subject: RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

Dear Mr. Katz,

I am working on your request and anticipate having a response by October 2, 2020.

Susan

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

Sent: Thursday, September 17, 2020 2:55 PM

To: Herron, Susan <Susan_Herron@ivgid.org>

Subject: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

Hello Ms. Herron -

I would like to examine the following records pertaining to IVGID employees Darren Howard and Kyle Thornburg:

1. All IVGID credit card procurement charges made on IVGID credit cards issued in the names of Darren Howard or Kyle Thornburg from the period July 1, 2018 through and including the present;
2. All IVGID credit card procurement charges on IVGID credit cards issued in the names of anyone else other than Darren Howard or Kyle Thornburg for expenditures on behalf of either Darren Howard or Kyle Thornburg, from the period July 1, 2018 through and including the present;
3. Written evidence of staff approval by one or more IVGID employees other than Darren Howard or Kyle Thornburg of all of the credit card charges listed in paragraphs 1 and 2 above;
4. Written evidence of IVGID payments of all of the credit card charges listed in paragraphs 1 and 2 above, **240** as

records evidencing the chart of account numbers assigned by staff to all such payments;

5. All requests for reimbursement of IVGID expenses incurred by or on behalf of Darren Howard and Kyle Thornburg from Darren Howard or Kyle Thornburg the period July 1, 2018 through and including the present;

6. All requests for reimbursement of IVGID expenses incurred by or on behalf of Darren Howard and Kyle Thornburg from anyone other than Darren Howard or Kyle Thornburg, the period July 1, 2018 through and including the present; and,

7. Written evidence of IVGID payment of all of the expense reimbursements listed in paragraphs 5 and 6 above.

Thank you for your cooperation. Aaron Katz

Cardholder Name 1	Amount	Transaction Date	Merchant Name	Description
J. DARREN HOWARD	\$ 318.95	05062019	HOYS TOWEL SCENT	Scent for towels
J. DARREN HOWARD	\$ 4,335.75	05082019	PRESTWICK GROUP	Beverage station unit for ice/water machine
J. DARREN HOWARD	\$ 708.00	06062019	PGA MEMBER INFO SRVCS	Annual PGA Dues
J. DARREN HOWARD	\$ 632.43	06072019	ATLANTA TEXTILE DISTRIBU	Towels for carts
J. DARREN HOWARD	\$ 31.98	06112019	AMZN MKTP US M64J19P22 AM	For parking lot during shotgun starts and clinics
J. DARREN HOWARD	\$ 94.90	06232019	AMZN MKTP US M69LJ7KL0 AM	For Junior Camp Prizes
J. DARREN HOWARD	\$ 648.00	06272019	PGA MEMBER INFO SRVCS	PGA Annual Dues- Should go to 2018-2019 budget cycle
J. DARREN HOWARD	\$ 39.99	07092019	AMZN MKTP US MH6MY6821	Wand for pressure washer
J. DARREN HOWARD	\$ 39.99	07232019	AMZN MKTP US MA65M6LOI	Backup wand for cart barn champ
J. DARREN HOWARD	\$ 39.99	07232019	AMZN MKTP US MA82A5ZG2	Backup wand for Mountain Course
J. DARREN HOWARD	\$ 179.00	07292019	THAT'S GREAT NEWS	Plaque for 8th best in Nevada
J. DARREN HOWARD	\$ 733.00	08012019	PGA MEMBER INFO SRVCS	PGA Dues for Ashley
J. DARREN HOWARD	\$ 57.43	08142019	MOFOS PIZZA AND PASTA	Pizza for PGA Junior League Team
J. DARREN HOWARD	\$ 84.08	08292019	ROOKIES SPORTS BAR AND GR	Employee end-of-year outing after - no alcohol
J. DARREN HOWARD	\$ 421.71	09132019	ATLANTA TEXTILE DISTRIBU	Towels for cart service, should have gone in July but company just charged our card in September
J. DARREN HOWARD	\$ 4.53	09202019	USPS PO 3117610450	Postage for Application for Merchandiser award
J. DARREN HOWARD	\$ 5.53	09232019	USPS PO 3117610450	Mailing of scorecards requested by Scott McWethy
J. DARREN HOWARD	\$ 421.80	09232019	ATLANTA TEXTILE DISTRIBU	Towels for carts for Championship course
J. DARREN HOWARD	\$ 1,167.48	10102019	AIRBNB HMANCDYCAJ	Lodging for PGA Show
J. DARREN HOWARD	\$ 284.04	10112019	SOUTHWES 5262130076972	Genevieve PGA Show flight
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716085	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716087	pga show flights
J. DARREN HOWARD	\$ 456.48	10112019	SOUTHWES 5262130085302	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716809	pga show flights
J. DARREN HOWARD	\$ 550.00	10112019	SOUTHWES 5262130076971	Kyle PGA Show flight
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716084	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716086	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716810	pga show flights
J. DARREN HOWARD	\$ (1,167.48)	10182019	AIRBNB HMANCDYCAJ	Credit from lodging for PGA Show
J. DARREN HOWARD	\$ 28.39	10302019	AUSTINS	Lunch with Kyle, discuss budgeting process
J. DARREN HOWARD	\$ 135.23	12062019	IN CLUB CLEAN	Products to take away water spots on golf carts
J. DARREN HOWARD	\$ 914.79	12092019	AMZN MKTP US Z01QV0073	New enclosure for golf simulator and screen
J. DARREN HOWARD	\$ (25.00)	01162020	SOUTHWES 5269853158211	Credit from pga show airfare - no receipt
J. DARREN HOWARD	\$ (25.00)	01162020	SOUTHWES 5269853158208	Credit from pga show airfare - no receipt
J. DARREN HOWARD	\$ (25.00)	01162020	SOUTHWES 5269853158210	Credit from pga show airfare - no receipt
J. DARREN HOWARD	\$ 1,015.13	01162020	AIRBNB HM95WF89R9	PGA Show lodging
J. DARREN HOWARD	\$ 522.96	01162020	AIRBNB HM95WF89R9	PGA Show lodging
J. DARREN HOWARD	\$ 345.60	01242020	NATIONAL CAR RENTAL	PGA Show car rental
J. DARREN HOWARD	\$ 178.04	01242020	NATIONAL CAR RENTAL	PGA Show car rental
J. DARREN HOWARD	\$ (0.05)	01242020	FLORIDAYS RESORT ORLAN	PGA Show credit - no receipt
J. DARREN HOWARD	\$ 82.50	01242020	FLORIDAYS RESORT ORLAN	PGA Show lodging
J. DARREN HOWARD	\$ 42.50	01242020	FLORIDAYS RESORT ORLAN	PGA Show lodging
J. DARREN HOWARD	\$ 146.04	06062020	DISH NETWORK-ONE TIME	Connection for cable TV, NO receipt, done over the phone
J. DARREN HOWARD	\$ 648.00	06102020	PGA MEMBER INFO SRVCS	Yearly PGA Dues
J. DARREN HOWARD	\$ 2,500.00	06162020	DB IMPORTS, LTD.	Golf Shop Fixtures for Renovation of Clubhouse
J. DARREN HOWARD	\$ 2,451.60	06172020	DB IMPORTS, LTD.	Golf Shop Fixtures for Renovation of Clubhouse
J. DARREN HOWARD	\$ 97.95	06262020	AMZN MKTP US MS7KE2S10	Masks for COVID-19
J. DARREN HOWARD	\$ 253.23	07072020	AUTOPAY/DISHNTWK	Cable Hook-up for Mountain Course and equipment
J. DARREN HOWARD	\$ 26.00	07172020	GOLF COURSES AT INCLINE	PXG Fitting Day lunch for fitters
J. DARREN HOWARD	\$ 20.00	07192020	GOLF COURSES AT INCLINE	Lunch for Cobra fitters on fitting day
J. DARREN HOWARD	\$ 44.67	07222020	AMZN MKTP US MV4A121S2	COVID Masks
J. DARREN HOWARD	\$ 44.67	07222020	AMZN MKTP US MV7B392J1	COVID Masks
J. DARREN HOWARD	\$ 153.04	08062020	AUTOPAY/DISHNTWK	Monthly Dish TV for Mountain Course
J. DARREN HOWARD	\$ 225.00	08252020	ASSOCIATION OF GOLF MERCH	AGM Dues for Genevieve 320-31-460-7340
KYLE THORNBURG	\$ 135.00	12202018	ASSOCIATION OF GOLF MERCH	Association of Golf Merchandisers Receipt for Genevieve Popovitch

KYLE THORNBURG	\$	518.12	01072019	AIRBNB HMZAPM83AJ	
KYLE THORNBURG	\$	36.74	01092019	US GOLF ASSOCIATION	
KYLE THORNBURG	\$	758.00	01082019	CASCADE SUBSCRIPTION SERV	
KYLE THORNBURG	\$	(135.00)	01112019	ASSOCIATION OF GOLF MERCH	*
KYLE THORNBURG	\$	200.00	01162019	UNITED 0162925914456	
KYLE THORNBURG	\$	9.00	01162019	UNITED 0162925914803	
KYLE THORNBURG	\$	142.40	01162019	UNITED 0162434132571	
KYLE THORNBURG	\$	9.00	01162019	UNITED 0162925914802	
KYLE THORNBURG	\$	70.00	01192019	UNITED 0162607185354	
KYLE THORNBURG	\$	52.20	01222019	NYPD PIZZA OF LAKE CAY	
KYLE THORNBURG	\$	70.00	01252019	UNITED 0162607510834	
KYLE THORNBURG	\$	22.99	02142019	AMZN MKTP US MI38D5TRO	
KYLE THORNBURG	\$	199.75	03062019	PEPPERMILL FRONT DESK	
KYLE THORNBURG	\$	36.55	04042019	AMZN MKTP US MW58V4QB2	
KYLE THORNBURG	\$	434.95	04162019	NIKON E-COMMERCE	
KYLE THORNBURG	\$	254.97	04172019	AMAZON.COM MZ81P0AK0 AMZN	
KYLE THORNBURG	\$	76.95	04182019	AMZN MKTP US MZ4L73NS2	
KYLE THORNBURG	\$	120.85	04272019	AUSTINS	
KYLE THORNBURG	\$	71.90	05092019	AMZN MKTP US MN1AY2OX2 AM	
KYLE THORNBURG	\$	4.73	05092019	AMZN MKTP US MN9215JT1 AM	
KYLE THORNBURG	\$	498.57	05132019	ORR TEXTILE	
KYLE THORNBURG	\$	50.00	05132019	2RENO ACES 17173212	
KYLE THORNBURG	\$	275.00	05142019	SQ JARED HARE	No receipt received for employee transportation.
KYLE THORNBURG	\$	72.00	05132019	2RENO ACES 17173212	
KYLE THORNBURG	\$	400.00	05162019	GOLF GENIUS SOFTWARE	
KYLE THORNBURG	\$	758.00	05252019	CASCADE SVC	
KYLE THORNBURG	\$	648.00	06062019	PGA MEMBER INFO SRVCS	
KYLE THORNBURG	\$	536.00	06062019	PGA MEMBER INFO SRVCS	
KYLE THORNBURG	\$	289.90	06112019	AMZN MKTP US M647E5AD0	
KYLE THORNBURG	\$	38.99	06112019	AMZN MKTP US M68YN2AT0 AM	
KYLE THORNBURG	\$	20.00	06302019	SWA EARLYBRD5269843345651	
KYLE THORNBURG	\$	98.39	07012019	AMZN MKTP US MH9XY5Z32	
KYLE THORNBURG	\$	20.00	06302019	SWA EARLYBRD5269843345650	
KYLE THORNBURG	\$	265.96	06302019	SOUTHWES 5262493500682	
KYLE THORNBURG	\$	45.00	07082019	SP SIMPLESCORESHEETS	
KYLE THORNBURG	\$	293.12	07082019	JMK SPORTS INC	
KYLE THORNBURG	\$	2,700.00	07152019	GOLF GENIUS SOFTWARE	
KYLE THORNBURG	\$	225.00	07182019	ASSOCIATION OF GOLF MERCH	
KYLE THORNBURG	\$	17.24	07212019	GOLF COURSES AT INCLINE	*
KYLE THORNBURG	\$	173.39	08282019	GARMININTL	Lunch for Reps from XXIO/Cleveland
KYLE THORNBURG	\$	229.05	09132019	AMZN MKTP US ZN1KD5813	
KYLE THORNBURG	\$	16.98	09132019	AMZN MKTP US FF1KL46U3	
KYLE THORNBURG	\$	69.03	09172019	GOLF COURSES AT INCLINE	
KYLE THORNBURG	\$	40.00	09182019	AWARD ZONE	
KYLE THORNBURG	\$	182.80	10092019	PEPPERMILL FRONT DESK	
KYLE THORNBURG	\$	59.00	10222019	MOPOS PIZZA AND PASTA	
KYLE THORNBURG	\$	60.16	10302019	SQ MOUNTAIN HIGH S	
KYLE THORNBURG	\$	175.00	10302019	AWARD ZONE	320-31-410-7415
KYLE THORNBURG	\$	69.25	11102019	AMZN MKTP US 8W2VD76P3 AM	320-31-410-7415
KYLE THORNBURG	\$	84.10	11102019	AMZN MKTP US 7N0DM9473 AM	320-31-410-7415
KYLE THORNBURG	\$	(40.03)	12032019	AMZN MKTP US AMZN.COM/BIL	
KYLE THORNBURG	\$	173.19	12052019	HAUTLK RACK8885478438	
KYLE THORNBURG	\$	465.54	12072019	TITLEIST.COM	
KYLE THORNBURG	\$	150.00	12112019	ASSOCIATION OF GOLF MERCH	*
KYLE THORNBURG	\$	201.61	12152019	AMZN MKTP US YR6692BB3	
KYLE THORNBURG	\$	79.00	12182019	AMAZON.COM O223666K3 AMZN	
KYLE THORNBURG	\$	440.63	01132020	AMAZON.COM 9R09S30G3	
KYLE THORNBURG	\$	199.00	01142020	AMAZON.COM MV1EM4193	